Budgetary Priorities and Spending Patterns in Women and Child Development in Assam

Dr. Jyoti Gogoi

Associate Professor, Department of Economics, Assam Women's University

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ABSTRACT

Public expenditure on women and children plays an important role in improving nutrition, health, protection and socio-economic well-being. However, the effectiveness of public programmes depends not only on the allocation of financial resources but also on their timely and efficient utilisation. This paper examines budget provisions and expenditure patterns under major women and child development schemes in Assam during the five financial years from 2020–21 to 2024–25. The study is based entirely on secondary data obtained from the *Statistical Handbook, Assam*, published annually by the Government of Assam. A descriptive and analytical approach is adopted to examine scheme-wise utilisation rates, expenditure trends and district-level differences in Integrated Child Development Services (ICDS) infrastructure and beneficiary distribution. The findings reveal that the combined budget provision for ICDS, the Special Nutrition Programme (SNP) and POSHAN Abhiyaan increased by approximately 33 per cent during the study period. However, expenditure patterns remained uneven, with the combined utilisation rate ranging from 50.7 per cent in 2023–24 to 96.7 per cent in 2024–25. Several smaller schemes also exhibited considerable fluctuations in expenditure. District-level data indicate substantial differences in beneficiary load and the availability of government-owned Anganwadi buildings. The study highlights the need for improved financial monitoring, transparent reporting, equitable infrastructure development and better coordination among implementing agencies to strengthen the effectiveness of women and child development programmes in Assam.

Keywords: Assam; women and child development; budget utilisation; ICDS; public expenditure; nutrition.

INTRODUCTION

Investment in women and children is an essential component of inclusive and sustainable development. Public expenditure in this sector contributes to improving maternal health, child nutrition, education, social protection and the overall well-being of vulnerable groups. In India, various government programmes have been introduced to address these concerns, particularly among economically disadvantaged households. However, the effectiveness of these programmes depends not only on the amount of money allocated but also on the extent to which the allocated resources are utilised to deliver services.

Assam faces several challenges relating to child undernutrition, maternal health and socio-economic vulnerability. Geographic diversity, recurrent floods, displacement and uneven access to public services further complicate the delivery of welfare programmes. Evidence from five aspirational districts of Assam indicates that approximately 40 per cent of children were stunted, 43 per cent were underweight. The study also reported that children whose mothers had lower knowledge of infant and young child feeding practices were 2.05 times more likely to be stunted (Randhawa et al., 2024). Similarly, persistent clusters of child undernutrition have been identified in districts such as Dhubri, Goalpara, Kokrajhar, Bongaigaon, Karimganj and Darrang (Singh et al., 2022).

The Government of India and the Government of Assam implement several programmes targeting women, children and adolescent girls. These include the Integrated Child Development Services (ICDS), the Special Nutrition Programme (SNP), POSHAN Abhiyaan, the Pradhan Mantri Matru Vandana Yojana (PMMVY), the Scheme for Adolescent Girls and the Integrated Child Protection Scheme (ICPS). These programmes provide nutritional support, maternity benefits, child protection and other essential services.

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The state budget reflects the government's priorities through its allocation of financial resources. Nevertheless, budget allocation alone does not necessarily indicate the extent of programme implementation. Actual expenditure provides an additional perspective on the implementation process. The difference between budget provision and expenditure, expressed through the utilisation rate, can help identify possible gaps in financial management and programme execution.

The period from 2020–21 to 2024–25 is particularly relevant because it covers the COVID-19 pandemic and subsequent years of programme adjustment. During this period, the budgetary provisions and reported expenditure of several women and child development schemes experienced considerable fluctuations. An examination of these trends can therefore provide useful insights into the financial implementation of welfare programmes in Assam.

Against this background, the present study examines the budgetary allocation and expenditure patterns of major women and child development schemes in Assam and explores variations in their financial utilisation and district-level service infrastructure.

Research Questions

1. How have budget provisions and expenditure under major women and child development schemes in Assam changed between 2020–21 and 2024–25?
2. How does the utilisation of financial resources vary across schemes and over the study period?

DATA AND METHODOLOGY

The study is based entirely on secondary data collected from the Statistical Handbook, Assam, published by the Directorate of Economics and Statistics, Government of Assam, for the years 2020-21 to 2024-25. The handbooks provide information on the budget provisions and expenditure of various women and child development schemes, along with district-level statistics relating to ICDS centres and beneficiaries.

A descriptive and analytical approach has been adopted to examine the trends in financial allocation and expenditure. The principal indicator used in the study is the budget utilisation rate, calculated as follows:

Utilisation Rate (%) = (Expenditure ÷ Total Budget Provision) × 100

A higher utilisation rate indicates that a larger proportion of the allocated provision has been spent, whereas a lower rate reflects a greater difference between the provision and reported expenditure. However, utilisation rates are interpreted cautiously, as they do not independently establish the quality of expenditure or the outcomes achieved.

The analysis focuses on individual schemes, particularly ICDS, SNP, POSHAN Abhiyaan, PMMVY, the Scheme for Adolescent Girls and ICPS. A combined nutrition and child development cluster comprising ICDS, SNP and POSHAN Abhiyaan is also examined to understand the overall expenditure pattern of these major programmes.

District-level ICDS statistics are analysed to identify differences in the number of centres, beneficiaries, beneficiary load per centre and the availability of government-owned buildings.

FINDINGS AND ANALYSIS

Budget Provision and Expenditure under ICDS

The Integrated Child Development Services programme is one of the major components of public expenditure on women and children. Its services include supplementary nutrition, health-related support, preschool education and other interventions delivered primarily through Anganwadi centres.

The budget provision for ICDS increased from Rs. 115,224.77 lakh in 2020–21 to Rs. 193,895.97 lakh in 2024–25, representing an increase of approximately 68 per cent. Despite this overall growth, expenditure did not increase uniformly.

In 2020–21 and 2021–22, utilisation remained relatively stable at 80.5 and 81.1 per cent, respectively. In 2022–23, the utilisation rate declined to 73.6 per cent, even though the budget provision increased substantially. The most significant variation occurred in 2023–24, when expenditure amounted to only Rs. 28,909.90 lakh against a provision of Rs. 133,543.02 lakh, resulting in a utilisation rate of 21.6 per cent.

In contrast, expenditure in 2024–25 was Rs. 193,881.72 lakh against a provision of Rs. 193,895.97 lakh, indicating almost complete utilisation.

The cumulative utilisation rate of ICDS over the five-year period was approximately 73.4 per cent. These variations indicate that the financial implementation of the programme was uneven. However, the unusually low expenditure reported in 2023–24 requires further examination, particularly in relation to fund-flow arrangements and reporting practices.

Expenditure Pattern of the Nutrition and Child Development Cluster

The combined budget provision for ICDS, SNP and POSHAN Abhiyaan increased from Rs. 205,995.29 lakh in 2020–21 to Rs. 273,866.42 lakh in 2024–25, representing an increase of approximately 33 per cent.

However, the annual pattern was not consistent. The provision declined in 2021–22, increased substantially in 2022–23 and subsequently fell in 2023–24 before rising again in 2024–25.

The combined utilisation rate was 77.2 per cent in 2020–21, 83.9 per cent in 2021–22 and 74.1 per cent in 2022–23. It declined sharply to 50.7 per cent in 2023–24 before recovering to 96.7 per cent in 2024–25. Over the five years, the cluster utilised approximately 76.8 per cent of its cumulative budget provision.

The performance of SNP was comparatively consistent, with utilisation rates of 68.5, 92.8, 76.8, 89.7 and 97.6 per cent across the five financial years. The lower utilisation in 2020–21 coincided with the COVID-19 pandemic, when Anganwadi centres were closed or operated under restricted conditions. However, the available data do not establish that the pandemic was the sole reason for the lower expenditure.

POSHAN Abhiyaan displayed a particularly irregular expenditure pattern. Its utilisation rate declined from 93 per cent in 2020–21 to 25.5 per cent in 2021–22. In 2022–23, expenditure was reported at only Rs. 0.02 lakh against a provision of Rs. 3,205.25 lakh. This was followed by almost complete utilisation in 2023–24 and zero reported expenditure against a provision of Rs. 7,222.22 lakh in 2024–25.

Such substantial fluctuations may reflect changes in fund-flow arrangements, accounting practices or the classification of expenditure. However, the available statistical handbooks do not provide sufficient information to establish the precise reasons behind these variations.

Maternity Benefits, Adolescent Girls and Child Protection

The financial performance of PMMVY, the Scheme for Adolescent Girls and ICPS also varied considerably during the study period.

The budget provision for PMMVY increased from Rs. 2,192.74 lakh in 2020–21 to Rs. 17,500.10 lakh in 2024–25. Utilisation was relatively high in the first year at 94.1 per cent but declined to 47.4 per cent in 2021–22 and 45.4 per cent in 2022–23. It reached 100 per cent in 2023–24 before declining to 66.7 per cent in 2024–25. The expenditure shortfall in the final year was approximately Rs. 5,821 lakh.

The Scheme for Adolescent Girls exhibited considerable fluctuations. Its utilisation rate was 14.3 per cent in 2020–21, increased to 98.9 per cent in 2021–22 and declined to 7.4 per cent in 2022–23. Following a

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substantial increase in budget provision, the scheme reported complete utilisation in both 2023–24 and 2024–25.

In comparison, ICPS maintained a relatively stable annual provision ranging from approximately Rs. 3,965 lakh to Rs. 4,506 lakh. Its utilisation rate improved from 50.2 per cent in 2021–22 to 87.9 per cent in 2022–23 and remained above 90 per cent during the final two years.

These findings indicate that the financial performance of smaller schemes differs considerably. While some schemes demonstrated improved utilisation in the later years, others continued to experience expenditure gaps. Such variations highlight the importance of scheme-specific financial monitoring rather than relying exclusively on aggregate expenditure figures.

District-Level ICDS Infrastructure and Beneficiary Distribution

District-level statistics provide an additional perspective on the implementation of ICDS. Between 2023–24 and 2024–25, the total number of ICDS centres in Assam declined slightly from 62,058 to 61,920. During the same period, the number of beneficiaries increased from 2,857,811 to 2,964,550, representing a rise of approximately 3.7 per cent.

Consequently, the average number of beneficiaries per centre increased from 46.1 to 47.9. This indicates a rise in the average beneficiary load, although the ratio alone cannot establish whether the existing centres are adequately staffed or equipped.

A significant change was also observed in the availability of government-owned buildings. The number of centres operating in government buildings declined from 42,783 in 2023–24 to 38,804 in 2024–25. Their share of total centres fell from 68.9 to 62.7 per cent.

District-level variations were particularly notable. South Salmara recorded approximately 137 beneficiaries per centre in 2024–25, followed by Dhubri with 102 and Barpeta with 86. In comparison, Majuli recorded approximately 27 beneficiaries per centre, while Dima Hasao recorded around 20.

The availability of government buildings also differed substantially across districts. In Dima Hasao, only 13.4 per cent of centres were located in government buildings. The corresponding figures were 18.6 per cent in Karbi Anglong and 27 per cent in West Karbi Anglong. In contrast, the shares were 78.7 per cent in Dhubri and 84.4 per cent in Nagaon.

These differences suggest that infrastructure requirements and beneficiary loads vary across districts. However, beneficiary-to-centre ratios should be interpreted as indicators of workload rather than direct measures of coverage, as the available data do not provide district-wise population figures or the number of eligible beneficiaries.

DISCUSSION

The findings reveal three important dimensions of public expenditure on women and child development in Assam.

First, increasing budgetary allocations have not always been accompanied by consistent expenditure. Although the combined provision for ICDS, SNP and POSHAN Abhiyaan increased during the study period, utilisation fluctuated substantially. The exceptionally low ICDS expenditure reported in 2023–24 is particularly noteworthy. District-level statistics for the same year indicate that a large number of centres continued to operate and serve beneficiaries. Therefore, the reported expenditure figure requires further investigation before it can be interpreted as evidence of a corresponding decline in service delivery.

Second, expenditure patterns differ considerably across schemes. The major nutrition programmes account for a substantial proportion of the overall provision, while several smaller protection and empowerment schemes

receive relatively limited allocations. The original statistical tables also indicate that many listed line items recorded token provisions or no expenditure. Such patterns raise questions regarding the continuity and financial visibility of smaller programmes. However, the available data do not establish whether these provisions were sufficient to meet programme requirements.

Third, the distribution of infrastructure and beneficiary load is uneven. Districts with relatively high beneficiary loads may require additional centres, personnel and service-delivery support. At the same time, districts with lower government-building ownership may need greater investment in infrastructure. These requirements should be assessed in accordance with local population characteristics, geographic conditions and the availability of existing facilities.

The findings also underline the importance of interpreting utilisation rates carefully. Complete utilisation does not necessarily indicate that a programme has achieved its intended outcomes, while lower utilisation may reflect administrative delays, changes in fund-flow arrangements or reporting differences. A comprehensive assessment should therefore combine financial indicators with information on service delivery, beneficiary coverage and programme outcomes.

LIMITATIONS AND SCOPE FOR FURTHER RESEARCH

The study is based on published secondary data and is primarily descriptive in nature. It does not examine the direct relationship between expenditure and outcomes relating to nutrition, maternal health, child protection or women's empowerment.

The analysis is also limited by the availability of aggregate statistical tables. The reasons behind unusual expenditure fluctuations, particularly under ICDS and POSHAN Abhiyaan, cannot be conclusively established from the available information. Furthermore, the study begins in 2020–21 and therefore does not provide a longer pre-pandemic perspective.

Future research may link budgetary information with National Family Health Survey indicators, district-level population data, monthly Anganwadi reports and official audit records. Inflation-adjusted expenditure and per-beneficiary spending measures may also provide a more meaningful understanding of changes in public investment over time. Such an approach would help establish whether increased expenditure is associated with improvements in service delivery and social outcomes.

CONCLUSION

The study examines the budgetary provisions and expenditure patterns of major women and child development schemes in Assam during 2020–21 to 2024–25. The findings indicate an overall increase in financial allocation, particularly under ICDS, nutrition programmes and maternity benefits. However, the utilisation of allocated resources remained uneven across schemes and financial years.

The substantial fluctuations in expenditure, particularly under ICDS and POSHAN Abhiyaan, highlight the need for improved financial monitoring and transparent reporting. The district-level analysis also reveals differences in beneficiary load and the availability of government-owned Anganwadi buildings, indicating the need for geographically responsive resource allocation.

Several policy measures may strengthen the implementation of these programmes. First, regular monitoring of budget provisions and expenditure should be undertaken to identify delays and implementation gaps at an early stage. Second, financial reporting should clearly distinguish between budget allocation, fund release, expenditure and the actual delivery of services. Third, infrastructure investment should prioritise districts with high beneficiary loads and inadequate government-owned facilities. Fourth, smaller protection and empowerment schemes should receive appropriate financial and administrative attention to ensure continuity of essential services.

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Finally, financial utilisation should be assessed alongside programme outcomes. A more integrated monitoring framework combining expenditure, infrastructure, beneficiary coverage and social indicators would provide a stronger basis for evaluating public investment in women and children.

Overall, the effectiveness of women and child development programmes in Assam depends not merely on increasing budgetary allocations but also on ensuring timely expenditure, equitable resource distribution and improved service delivery. Strengthening these dimensions can contribute to better nutrition, enhanced protection and improved socio-economic well-being among women and children in the state.

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