
PUBLIC EXPENDITURE ON EDUCATION IN INDIA

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Abstract: The objective of this paper is to provide a comprehensive assessment of the allocations made by the Government of India through its budgetary provision in the education sector over the 11th Plan period. The initial (2007-08) and last years (2011-12) of the Plan have been compared and a trend analysis of the increase in union government expenditure on education provided. In the next stage, schemes have been categorized according to their purpose-administrative expenditure, increasing enrolment and reducing dropout, improving quality, ensuring equity, support to institutions of learning, etc. Then an analysis of the size of the schemes (above 5,000 million to less than 500 million) has been given, and their distribution, both within the education sub-sector (such as elementary education) and across the five subsectors explained earlier, has been tracked. Moreover, by classifying schemes in this manner a two-way analysis has been undertaken of the share of resources going to each sub-sector and the scheme category. The analysis, therefore, would provide a broad overview of the quantum, purpose and distribution of the expenditure on education by the Government of India through the MHRD. The paper concludes with some policy recommendations arising out of the analysis.

Keywords: Five-Year Plan, Sarva Shiksha Abhiyan, Mid-Day Meal Scheme, Cess.

Introduction: India is undergoing a historic demographic transition where the majority of the population is below the age of 25. It is increasingly being recognized that education will play a major role in the country for reaping the expected 'demographic dividend' over the next decades. In this background, the 10th and 11th Plan periods corresponding to the last 10 years (2002-12) have witnessed a concerted effort to provide a thrust towards the universalization of elementary education and significantly expanding access to secondary and higher education. This has mainly come about through the intervention of the central government in elementary education, which was traditionally in the domain of the states, having significant implications for the structure of financing the education sector in general, and the fiscal responsibilities between the centre and the states in particular. Comparatively, adult and technical education sectors have lacked a coherent strategy, although it is being recognized that they form an integral part of improving literacy among the general population and upgrading their skills. In 2009, the parliament passed the historic Right to Education (RTE) Act, which provides the framework for policy in the years to come.

The budget for the fiscal year 2011-12 was also the last budget for the 11th Plan, and the latest (2012-13) is the first one for the 12th Plan. This provides an opportunity to review the objectives of the Plan and how they have been translated into budgetary allocation by the Government of India over the last five years.

The education budget of the government can be disaggregated into five broad components:

- a) Elementary;
- b) Secondary;
- c) University, Higher and Distance Learning;
- d) Technical Education; and
- e) Others, which includes adult education, promotion of language, etc.

This section provides an analysis of the expenditure in the Department of School Education and Literacy and the Department of Higher Education, under the Ministry of Human Resource and Development (MHRD), which constitutes over 90 per cent of the total education budget of the Government of India.

Objectives of the 11th Five-Year Plan and Allocations for Education: Among the 27 targets set by the 11th Five-Year Plan at the national level, those in education were:

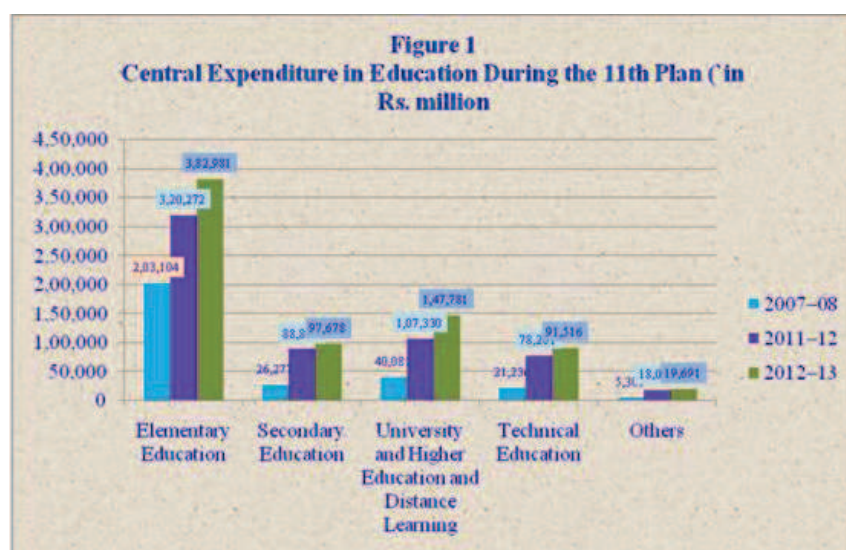
- Reduction in the dropout rates of children at the elementary level from 52.2 per cent in 2003-04 to 20 per cent by 2011-12.
- Developing minimum standards of educational attainment in elementary schools, to ensure quality education.
- Increasing the literacy rate for persons of age 7 years or more to 85 per cent by 2011-12.
- Reducing the gender gap in literacy to 10 percentage points by 2011-12.
- Increasing the percentage of each cohort going to higher education from the present 10 per cent to 15 per cent by 2011-12 (Planning Commission 2008: 23).

While a comprehensive evaluation of these broad targets is not within the scope of this paper, the census data for 2011 indicate an increase in the literacy rate and reduction of the gender gap. However, the latest National Sample Survey Organisation (NSSO) data indicate that dropout rates are higher than 20 per cent in most states, and the percentage of each cohort going to higher education is also much less than the 11th Plan targets envisaged. The major developments during the 11th Plan period have been: expansion of Sarva Shiksha Abhiyan (SSA) as the vehicle of universal elementary education;

- extension of the Mid-Day Meal scheme (MDM) to all elementary schools;
- enactment of the RTE Act, 2009;
- establishment of the Rashtriya Madhyamik Shiksha Abhiyan (RMSA); and
- enhancement of allocation for higher education through the establishment of Indian Institutes of Technology (IITs), Indian Institutes of Management (IIMs) and National Institutes of Technology (NITs). The period also saw the initiation of reforms in higher education through the National Commission for Higher Education and Research (NCHER) Bill which is currently before the parliament.

Corresponding to these developments, the budgetary allocation and expenditure by the central government has increased significantly between 2007-08 and 2011-12. Budgetary allocation has doubled in the case of elementary education, and has risen by more than three times for secondary and higher education (Figure1).

One major factor augmenting the resources available for elementary education in India is the revenue mobilized on account of the education cess. Initially levied at 2 per cent of all taxes collected by the central government, the education cess was increased to 3 per cent onwards with the extra 1 per cent earmarked for secondary and higher education on all central taxes other than corporation and income tax.



Source: Planning Commission, Gol (2011).

The XI Plan period also saw a period of high growth, an economic slowdown on account of the global financial crisis, and recovery during the last two fiscal years. The initial years of the 11th Plan, therefore, saw rapid increase in tax collection, which translated into higher growth of revenues on account of education cess, while the rate of growth of cess collection slowed towards the end of the Plan. Table 2.1 provides a detailed report of the revenues collected through cess and its share in financing the different levels of education by the Government of India.

It has to be noted that the elementary education cess is earmarked for only two programmes — SSA and MDM. No such programme-wise earmarking is done for secondary and higher education cess, although most of the funds from the RMSA should be raised from that channel.

Expenditure by Type of Scheme: Almost the entire allocation in the budget for education by the central government is spent through different schemes. These range from large system-wide interventions, such as SSA, to particular organisations and institutions such as the Kendriya Vidyalaya Sangathan (KVS), to targeted scholarship schemes for girl students. Most schemes have a particular motivation, a funding structure and a delivery mechanism. These range from direct expenditure by the central government (funding for University Grants Commission [UGC], for example), expenditure through state governments, and pooling resources between centre and states (SSA and RMSA). The list is not exhaustive, and several intermediate arrangements also exist. The complete list of schemes is provided in Tables 2A and 2B.

Moreover, it is difficult to characterize the schemes into one type or the other — a scheme such as the SSA has several components and hence can be described as either increasing enrolment or improving quality. Similarly, a large scheme such as the MDM has several externalities — although the scheme provides nutrition, it also has an impact on increasing enrolment and reducing dropout. Given these limitations, the expenditure of the central government has been categorized into five major groups according to their motivation: increasing enrolment, reducing dropout, improving quality, ensuring equity, institutional allowances and grants to north-eastern states. Since all centrally-sponsored schemes have a north-east component, the allocations for the region have been separated to provide an estimate of the quantum of resources solely focused on improving education in the north-eastern states of India.

One implication of the data from Table 3.15 is the fact that the size of the schemes vary significantly. For example, there are six schemes to increase enrolment with a total outlay of over '200,000 million (of which SSA is the major recipient). On the other hand, there are 11 schemes with an equity focus with a total outlay of 11,670 million in 2011-12. Similarly, the number of funding schemes that have been earmarked for the north-east increased from 19 to 29 during the 11th Plan period.

During the 11th Plan, education financing by the central government has reflected the focus on increasing enrolment and reducing dropouts. Institutional grants for higher education, either directly or through the UGC, have shown significant increase in allocations.

Distribution of Schemes in Expenditure Groups: Multiplicity of schemes with similar objectives often suffers from inadequate administrative attention and capacity. Therefore, it is important to understand whether the plethora of schemes funded through the central government has shown any signs of consolidation. From a policy and financial management perspective, it is generally advisable to devote adequate resources to a particular scheme, rather than introducing new schemes for the same objective, which lead to fragmentation and mismanagement.

Table 1:
Contribution of Education Cess to Elementary and Secondary/Higher Education Expenditure
(Rs. in millions)

	2007-08				2011-12			
	Expenditure	Cess ^a	Cess Going to SSA and MDM (per cent) Expenditure Met by Cess (per cent)		Expenditure	Cess	Cess Going to SSA and MDM (per cent) Expenditure Met by Cess (per cent)s	
Sarva Shiksha Abhiyan	131,710	83,160	74.7	63.	1210,000	119,920	65.4	57.1
Mid-Day Meal	66,780	28,120	25.3	42.1	103,800	63,420	34.6	61.1
Secondary/Higher	92,900	27,160	-	29.2	292,510	42,920	-	14.7

Source: Gol (2011).

Note: ^a indicates allocation through Parambhik Shiksha Kosh (PSK).

Table 1 illustrates the within-group and across group divergence in the size of the resource allocation. For all education sectors the number of schemes has increased in Group I (highest allocation category) and decreased in Group IV (lowest allocation category) from 2007-08 to 2011-12. This reflects a move towards consolidation of resources in 'flagship' schemes during the 11th Plan period, which is a welcome development.

Government of India Education Expenditure: Table 2 provides the details of distribution of Government of India education expenditure, by type.

Table 2: Distribution of Government of India Education Expenditure, by Type

Particulars	2007-08 (RE)		2011-12 (RE)	
	Number of Schemes	Allocation (in Rs. million)	Number of Schemes	Allocation (in Rs. million)
Group I Enrolment Increasing Scheme	7	122,382.2	6	213,930.0
Group II Dropout Reducing Scheme	7	61,794.2	8	103,047.3
Group III Quality Improving Scheme	19	7,356.2	17	20,314.6
Group IV Equity in Education	8	3,103.0	11	11,678.9
Group V Institutional Grant	40	76,501.3	43	212,943.7
Group Va School Education	5	20,228.8	6	50,129.3
Group Vb Higher Education	35	56,272.5	37	162,814.4
Group Vb(i) University Grants Commission	1	35,819.4	1	89,274.1
Group Vb(ii) Non-Technical Higher Education	16	4,236.6	15	16,140.7
Group Vb(iii) Technical Higher Education	18	16,216.5	21	57,399.6
Group VI Grant for North-East State	19	23,661.0	29	49,707.0
Group VII Other Administrative Expenditure	844.1	-		2,029.9

Source: GoI (2007, 2011).

In this analysis, schemes have been grouped together according to their allocation size for different sectors of education, with four groups for every sector. Group I contains schemes with allocation of Rs.5,000 million or more, Group II comprises those between `1,000-5,000 million, Group III covers those between Rs.500-1,000 million, and Group IV those below Rs.500 million (Table 2). The complete list of schemes is provided in Table 2.

Details of Allocation across Existing and New Schemes during 12th Plan: The policy objective of universal elementary education is primarily reflected in the consolidation of the large Centrally

Sponsored Schemes (CSSs). In 2011-12, apart from the SSA) and the MDM, a new scheme - Strengthening of Teachers Training - has been introduced under the first group.

Table 3: Number of Schemes According to Scheme Sizes

Size of Scheme	Elementary Education		Secondary Education		University, Higher Education and Distance Learning		Technical Education		Others	
	2007-08 (RE)	2011-12 (RE)	2007-08 (RE)	2011-12 (RE)	2007-08 (RE)	2011-12 (RE)	2007-08 (RE)	2011-12 (RE)	2007-08 (RE)	2011-12 (RE)
Group I (Schemes above Rs.5,000 million)	2	2	2	5	1	3	2	5	0	1
Group II (Schemes between Rs.1000 million to less than Rs.5,000 million)	2	2	2	4	1	1	2	7	1	1
Group III (Schemes between Rs.500 million to less than Rs.1,000 million)	0	2	2	1	1	3	3	7	2	3
Group IV (Below Rs.500 million)	3	1	8	6	15	10	22	14	20	21
Total	7	7	14	16	18	17	29	33	23	26

Source: Planning Commission, GoI (2007, 2011).

The Scheme to Provide Quality Education in Madras (SPQEM) is the only scheme in Group II with an increased allocation in 2011-12. The SPQEM was launched in 2009-10, and the District Primary Education Programme (DPEP) was stopped in the same year. The Kasturba Gandhi Balika Vidyalaya (KGBV), which was continuing from the 10th Plan as a separate scheme, was merged with the SSA after 2006-07. The Mahila Samakhyia and the Scheme for Infrastructure Development in Minority Institute (IDMI), with '500 million allocation come under Group III. The 'National Bal Bhawan, New Delhi' is the only scheme in elementary education, whose allocation is less than '500 million.

For secondary education, five schemes come under Group I in 2011-12, instead of two schemes in 2007-08. The RMSA and the Model School Scheme are two new ones in the 11th Plan with a large allocation. Apart from these, allocation for Information and Communication Technology (ICT) in School scheme has been increased significantly in 2011-12 from what it had been in 2007-08. The KVS and the Navodaya Vidyalaya Samiti are two other schemes with an allocation of more than Rs. 5,000 million in the union budgets in both 2007-08 and 2011-12. The Scheme for Construction and Running of Girls' Hostels for Students of Secondary and Higher Secondary Schools, the National Council of Educational Research and Training (NCERT) and the Inclusive Education for the Disabled at Secondary Stage (IEDSS) are three schemes that come under Group II in the 2011-12 budgets. IEDSS, which was earlier known as the Integrated Education for Disabled Children (IEDC), has become a new scheme from 2009-10. The National Merit-cum-Means Scholarship (NMMS) and the National Scheme of Incentive to Girls for Secondary Education are the two new schemes of the 11th Plan that come under Group III in 2011-12. In Group IV, only one new scheme — Appointment of Language Teachers — was introduced in 2009-10 and the allocation is only Rs. 50 million in 2011-12. The lowest scheme in terms of allocation is Access and Equity with only Rs.1 million in 2011-12.

For university and higher education and distance learning, four schemes come under Group I. These are due to high allocation for the UGC, which was necessitated by the revision in salary scales of university

and college teachers. The educational loan interest subsidy, introduced in 2008-09, comes under Group I in 2011-12. The Scholarship for College and University Students was started in 2007-08 and it comes under Group II with an increased allocation. Apart from the Indira Gandhi National Open University (IGNOU), the Indian Council of Social Science Research (ICSSR) and the Establishment of Tribunals, Accreditation Authority, NCHER and National Finance Corporation come under Group III in 2011-12. The Group IV schemes in university and higher education and distance learning were more or less same in 2007-08 and 2011-12. The only change was that the Area Intensive and Madrassa Modernisation Programme were closed after 2008-09 and the Assistance to State Governments for Degree Colleges introduced in the Union Budget 2011-12 with an allocation of Rs.100 million.

Expenditure on Education as Percentage of Gross Domestic Product (GDP)/ Gross State Domestic Product (GSDP): Table 4 indicates the year-wise expenditure on education as percentage of National GDP for States, Centre and Total. It may be seen here that total expenditure on education as percentage of GDP highest (4.14%) in 2000-01 but this level could not be sustained the following year and comes down to 3.26% the year 2004-05. After that it again started increasing but very slow rate.

S. No.	Year	GDP at current prices (at factor cost) (Rs. in crore)	Total Expenditure on Education by Education Department (Rs. in crore)						Total Expenditure on Education by Education & Other Department (Rs. in crore)					
			States	Centre	States + Centre	States as % of GDP	Centre as % of GDP	(States + Centre) as % of GDP	States	Centre	States + Centre	States as % of GDP	Centre as % of GDP	(States + Centre) as % of GDP
1	1999 - 2000	1847273	53948.84	7332.62	61281.46	2.92	0.40	3.32	63909.23	10906.86	74816.09	3.46	0.59	4.05
2	2000 -01	1991982	54572.84	7925.25	62498.09	2.74	0.40	3.14	72290.53	10195.95	82486.48	3.63	0.51	4.14
3	2001 -02	2167745	56810.73	8036.98	64847.71	2.62	0.37	2.99	65746.19	14119.52	79865.71	3.03	0.65	3.68
4	2002 -03	2338200	59472.29	9089.25	68561.54	2.54	0.39	2.93	69350.7	16156.63	85507.33	2.97	0.69	3.66
5	2003 -04	2622216	62867.46	10177.47	73044.93	2.40	0.39	2.79	71978.28	17100.97	89079.25	2.74	0.65	3.40
6	2004 -05	2971464	68169.62	13111.23	81280.85	2.29	0.44	2.73	78668.14	18025.96	96694.1	2.65	0.61	3.26
7	2005 -06	3390503	76660.54	17823.16	94483.7	2.26	0.53	2.79	90018.94	23209.77	113228.71	2.66	0.68	3.34
8	2006 -07	3953276	86466.89	23873.47	110340.36	2.19	0.60	2.79	103147.47	34236.52	137383.99	2.61	0.87	3.48
9	2007 -08	4582086	98609.88	26769.75	125379.63	2.15	0.58	2.74	115877.9	39919.37	155797.27	2.53	0.87	3.40
10	2008 -09	5303567	118386.73	34435.67	152822.4	2.23	0.65	2.88	141091.25	47977.59	189068.84	2.66	0.90	3.56
11	2009 -10	6108903	150194.39	39941.69	190136.08	2.46	0.65	3.11	177232.79	64023.23	241256.02	2.90	1.05	3.95
12	2010 -11	7248860(3 RE)	181604.73	51905.38	233510.11	2.51	0.72	3.22	212817.5	80660.73	293478.23	2.94	1.11	4.05
13	2011 - 12(RE)	8391691(2 RE)	221503.07	61349.02	282852.09	2.64	0.73	3.37	261492.8	89652.98	351145.78	3.12	1.07	4.18
14	2012 - 13(RE)	9388876(1 RE)	249810.14	74039.84	323849.98	2.66	0.79	3.45	294013.2	109223.31	403236.51	3.13	1.16	4.29

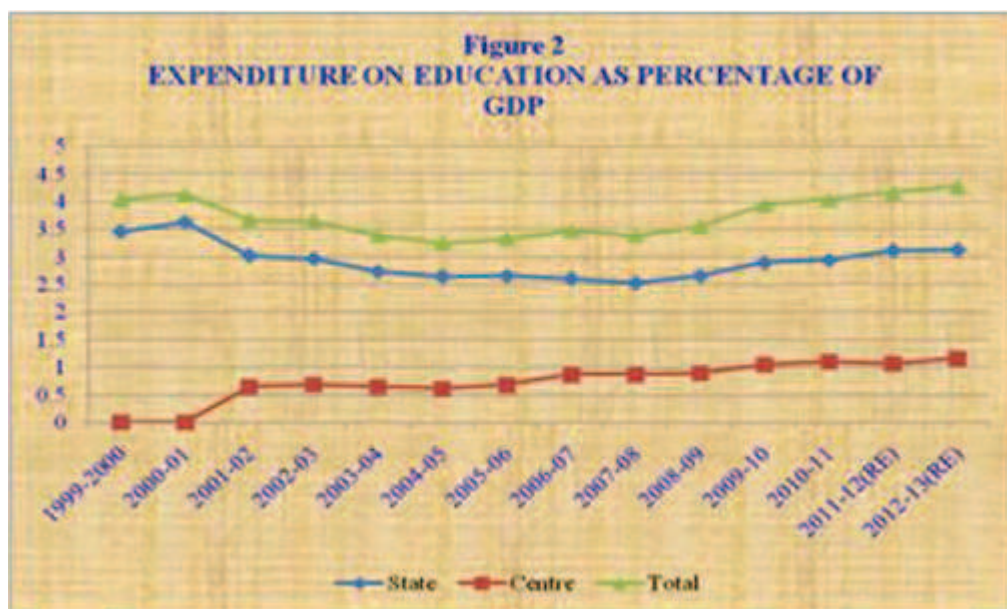
1RE 1st Revised edition, 2nd RE 2nd revised edition 3RE, 3rd revised edition

Note: GDP figures are on the base year 1999-00 series.

From 2004-05 onwards GDP figures are on the base year 2004-05 Series

Source: Analysis of Budgeted Expenditure on Education 2010-11 to 2012-13, Ministry Of Human Resource Development (Department Of Higher Education) , Government Of India ,2014

.If we look at the percentage for Centre States separately, we found that centre's share showing an increasing trend over the years and gone up from 0.51% in 2000-01 to 1.16% in 2012-13, while state's share has declined from 3.63% in the year 2000-01 to 3.13% in 2012-13. It is diagrammatically presented in Figure 2.



The total expenditure on the Revenue Account at the all India level during 2012-13 formed 27.80% of the total Gross Domestic Product (GDP) and only 3.45% of the GDP was provided in the budgets of the education departments. When the provision for education for all departments including education departments is taken into account this percentage works out to be 4.29%.

The percentage of total budgeted expenditure of States/UTs to their Gross State Domestic Product is worked out in Table 5.

Table 5: Relationship between Budgeted Expenditure on Education and Gross State Domestic Product (GSDP) of States and UTs during 2012-13 (Rs. in crore)

States/UTs	Gross State Domestic Product at Current Prices	Total State Revenue Budget	Total Expenditure on Education & Training by Education & Other Department	Total Expenditure on Education by Education Department	% of Total Revenue Budget to GSDP	% of Education & Training Budget to Total Revenue Budget	% of Education Budget of Education Department to Total Revenue Budget	% of Education & Training Budget of Education & Other Department to Total GSDP	% of Education Budget of Education Department to GSDP
Andhra Pradesh	754409	112342.39	24879.73	18040.61	14.89	22.15	16.06	3.30	2.39
Arunachal Pradesh	12091	4203.51	554.85	493.76	34.77	13.20	11.75	4.59	4.08
Assam	141621	36298.86	10148.77	8557.2	25.63	27.96	23.57	7.17	6.04
Bihar	313995	60959.27	14172.62	12415.49	19.41	23.25	20.37	4.51	3.95
Chhattisgarh	153621	28419.38	5768.22	5157.51	18.50	20.30	18.15	3.75	3.36
Goa	34965	7116.64	1448.31	1033.76	20.35	20.35	14.53	4.14	2.96
Gujarat	670016	72288.05	15013.84	11994.8	10.79	20.77	16.59	2.24	1.79
Haryana	345238	39783.52	9852.1	8428.34	11.52	24.76	21.19	2.85	2.44
Himachal Pradesh	73710	15969.19	3721.91	3354.20	21.66	23.31	21.00	5.05	4.55
Jammu & Kashmir	75574	24590.9	4255.91	3457.7	32.54	17.31	14.06	5.63	4.58
Jharkhand	164876	27800.55	6618.89	5623.56	16.86	23.81	20.23	4.01	3.41
Karnataka	524502	80529.97	17457.58	14490.37	15.35	21.68	17.99	3.33	2.76
Kerala	349338	51605.35	11977.88	10012.67	14.77	23.21	19.40	3.43	2.87
Madhya Pradesh	372171	63543.5	11804.88	10209.73	17.07	18.58	16.07	3.17	2.74
Maharashtra	1372644	136559.22	36983.92	31211.72	9.95	27.08	22.86	2.69	2.27
Manipur	11983	6139.57	831.69	667.29	51.24	13.55	10.87	6.94	5.57
Meghalaya	18135	5964.43	917.05	747.94	32.89	15.38	12.54	5.06	4.12
Mizoram	8053	4168.72	742.01	671.27	51.77	17.80	16.10	9.21	8.34
Nagaland	14832	5230.59	845.81	700.25	35.27	16.17	13.39	5.70	4.72
Orissa	255459	41431.97	8740.77	7715.51	16.22	21.10	18.62	3.42	3.02
Punjab	286809	41166.67	7065.63	6158.8	14.35	17.16	14.96	2.46	2.15
Rajasthan	459215	62219.22	14468.86	13687.18	13.55	23.25	22.00	3.15	2.98
Sikkim	9957	3570.02	345.63	273.98	35.85	9.68	7.67	3.47	2.75
Tamil Nadu	744474	98213.85	19979.24	16890.66	13.19	20.34	17.20	2.68	2.27
Tripura	23855	5895.19	1149.22	999.73	24.71	19.49	16.96	4.82	4.19
Uttarakhand	113958	15717.12	4678.52	4048.7	13.79	29.77	25.76	4.11	3.55
Uttar Pradesh	768930	152963.61	33053.75	29053.08	19.89	21.61	18.99	4.30	3.78
West Bengal	620160	83719.39	18752.81	16967.26	13.50	22.40	20.27	3.02	2.74
A&N Islands	5067	2352.92	403.93	375.1	46.44	17.17	15.94	7.97	7.40
Chandigarh	26162	2505.42	580.44	426.72	9.58	23.17	17.03	2.22	1.63
Delhi	348221	21833.37	5669.4	5110.13	6.27	25.97	23.41	1.63	1.47
Puducherry	17192	4835.55	841.11	585.32	28.13	17.39	12.10	4.89	3.40
All India (2012-13)	9388876	2609878.92	403236.51	323849.98	27.80	15.45	12.41	4.29	3.45

Source: Analysis of Budgeted Expenditure on Education 2010-11 to 2012-13, Ministry Of Human Resource Development (Department Of Higher Education) , Government Of India ,2014.

Note: (i) GSDP figures pertain to the year 2010-11 and have been taken from Statement uploded on the website of National Accounts Division, CSO, MOSPI (as on 01.03.2014)

ii) GDP figures are taken from National Accounts Statistics 2010 published by C S O. ii) GDP figures are taken from National Accounts Statistics 2010 published by C S O.

Table 5 indicates the State-wise relationship between budgeted expenditure on education for all departments on Revenue Account in terms of the Gross State Domestic Product for the available years of various States and Union Territories for the purpose of comparative study. It is observed from the graph that the percentage of expenditure on education is below the National GDP in respect of the major states such as Delhi, Haryana, Gujarat, Punjab, West Bengal, Goa, Maharashtra, Andhra Pradesh, Odisha, Karnataka, Kerala, Tamil Nadu, Jharkhand, Rajasthan, Madhya Pradesh, Chandigarh, Uttarakhand, Chattisgarh, Sikkim and Puducherry.

Conclusion: In this paper an attempt is made to analyze the public expenditure on education. The section covers the issues like objectives of the 11th five-year plan and allocations for education, central expenditure in education during the 11th plan, expenditure by type of scheme, contribution of education cess to elementary and secondary/higher education expenditure, distribution of government of India education expenditure by type, details of allocation across existing and new schemes during 12th plan, expenditure on education as percentage of Gross Domestic Product (GDP)/ Gross State Domestic Product (GSDP), expenditure on education as percentage of GDP, relationship between budgeted expenditure on education and gross state domestic product (GSDP) of states and UTs during 2012-13 etc. the chapter also covers the implications of increasing privatization of education and in India.

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