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Government of Assam
Finance Department

METHODOLOGY
FOR SELECTING SCHEMES IN CHILD, GENDER, DIVYANG & GREEN BUDGET STATEMENT OF "INCLUSIVE BUDGET"

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CHILD BUDGET

Part A: Schemes that are designed with the intention of welfare for children and adolescents **(till 18 years)** are child-centric/child-specific schemes and should be reported as Part A. These will be those programs and initiatives that are targeted exclusively to children **(0-18 years age group)**.

Part B: Schemes and programs that include children and others (such as reproductive and child health programs, for example, maternity benefit schemes that target pregnant and lactating mothers) or schemes that include children beyond the age of 18 years as well as children (up to 18 years) and allocations to promote child well-being and development in their program or indirectly leading to better outcomes for children.

All data reported remains subject to revision upon receipt of updated financial information or further clarification from departments. These definitions have been based on the UNICEF consultations with Lal Bahadur Shastri National Academy of Administration (2019) and subsequent discussions and consultations with Finance Department, Assam.

Reference: National Consultation for Child Budgeting LBSNAA UNICEF (24-26 June 2019)

GENDER BUDGET

Part A: Schemes where **100% allocation** benefits women (girls above 18 years)
E.g. - scholarships, widow pensions, women hostels.

Part B: Schemes where at least **30% of allocation** benefits women.
E.g. - water supply, housing, sanitation.

In Assam, Gender Budget Statement includes schemes with<30% allocations.

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Reference: Handbook on Gender Budgeting, Ministry of Women and Child Development.

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DIVYANG BUDGET

Part A: **100% of the allocation** shall be reported under Divyang Budgeting (e.g.: Setting up a **Special ITI for Divyangs**,", "Establishment of Blind School,", "Grants-in-aid to Various Welfare Schemes-Society for Welfare of Blind.")

Part B: The identification and classification of schemes under Part B have been carried out as per the Divyang Budgeting framework, wherein schemes that are not exclusively designed for Persons with Disabilities (PwDs) but **include components** or provisions benefiting PwDs have been reviewed. Only those schemes where the allocation towards PwD beneficiaries is less than 100% have been considered under this category.

Departments were instructed to assess their programs and indicate the exact share of allocation attributable to PwD-related interventions, based on program design, eligibility provisions, beneficiary coverage and expenditure norms. The percentage reported reflects the extent to which PwDs are targeted or supported within the scheme and have been determined based on available program documentation and departmental inputs.

All data reported remains subject to revision upon receipt of updated financial information or further clarification from departments.

GREEN BUDGET

1. **IDENTIFICATION AND CATEGORIZATION OF SCHEMES :** Departments identify schemes that have a direct or indirect impact on climate change adaptation, mitigation, or environmental sustainability. Budgetary allocations of these schemes are mapped and schemes are categorized based on their environmental impact as Highly Favourable (100% green share), Moderately Favourable (at least 40% green share), Neutral (less than 40%), or Less Favourable (0% green share).

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2. **DEFINING SCHEME OBJECTIVES AND TARGETS :** For each identified scheme, departments clearly specify the objectives and intended outcomes, explicitly stating the environmental or climate relevance. Objectives are aligned with the broader scheme design and, wherever possible, include measurable targets.

3. **SELECTION OF BROAD DOMAIN :** Each scheme is mapped to one of the three broad domains identified under ASAPCC 2.0 -
   - **Climate Change Adaptation**
   - **Climate Change Mitigation**
   - **Environmental Sustainability / Both Adaptation and Mitigation**

4. **SELECTION OF SUB-DOMAIN :** Departments select the most relevant sub-domain under the chosen broad domain to indicate how the scheme contributes to climate action. Sub-domains cover areas such as water and soil conservation, disaster resilience, renewable energy, emission reduction, green transport, biodiversity protection, capacity building, and green governance reforms.

5. **DEFINING PHYSICAL OUTCOME / TARGET :** As a new enhancement in the Green Budget process, departments are required to specify the physical outcome or annual target for each scheme, aligned with outcome budgeting practices. Targets must be stated in clear, quantifiable terms such as number of assets created, area covered, infrastructure length, or beneficiaries reached. This step strengthens the link between budget allocations and on-ground implementation.

6. **REMARKS FOR HIGHLY FAVOURABLE AND MODERATELY FAVOURABLE SCHEMES,** departments provide mandatory remarks explaining the rationale for classification and the scheme's climate or environmental contribution. Any additional co-benefits or implementation aspects may also be highlighted.