

GIST OF YOJANA

Force Multiplier

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CHAPTER 1: ADVANCING VIKSIT BHARAT THROUGH FOUR PILLARS

The **Union Budget 2026–27** presents a comprehensive strategy for achieving **Viksit Bharat 2047**, based on four key pillars: **Youth, Women, Farmers, and the Poor**.

- These pillars represent India's **demographic strength, economic foundation, social potential, and welfare priorities**. The Budget emphasizes that sustainable development requires **skilled youth, empowered women, modernized agriculture, and social protection for vulnerable sections**.

YOUTH: HARNESSING DEMOGRAPHIC DIVIDEND

India's **youth population** is its greatest strength, but it requires **skilling, employability, and entrepreneurship support**.

Key Measures:

- **5 University Townships** near industrial corridors to strengthen **industry–academia linkage**
- **₹10,000 crore MSME Growth Fund** to develop **Champion MSMEs** and generate employment
- **₹2,000 crore infusion in Self-Reliant India Fund** and **abolition of Angel Tax** to promote **startups and micro-enterprises**
- **Corporate Mitra initiative** (via ICAI, ICSI, ICMAI) to provide **affordable advisory support to MSMEs**, especially in Tier-2 and Tier-3 cities

New-Age Employment Focus:

- **AVGC labs in 15,000 schools and 500 colleges** to promote **creative economy and digital jobs**
- Training of **10,000 tourist guides** and establishment of **National Institute of Hospitality**
- Development of **Medical Value Tourism hubs** and niche tourism (eco, cultural tourism)
- Emphasis on **AI, cloud computing, and digital skills**

Significance:

- Bridges **education–employment gap**
- Promotes **job creation and entrepreneurship**
- Prepares youth for **future technologies and global markets**

WOMEN: FROM WELFARE TO WOMEN-LED DEVELOPMENT

The Budget strengthens the concept of "**women-led development**", focusing on **education, entrepreneurship, and labor participation**.

Key Measures:

- Establishment of **SHE-Marts** for **market access, branding, and value chain integration** of SHG products
- Training of **1.5 lakh multi-skilled caregivers**, creating employment in **healthcare and care economy**
- Proposal for **girls' hostels in every district**, especially for **STEM education**, to improve **female enrolment and retention**

Sectoral Focus:

- Integration of women in **fisheries and coastal economy**
- Support to **handloom and handicrafts (female-intensive sectors)** through **National Handloom & Handicraft Programme**
- Promotion of **Khadi and traditional crafts** under **Gram Swaraj initiative**

Significance:

- Enhances **female labour force participation (FLFP)**

- Promotes **financial independence and entrepreneurship**
- Strengthens **social and economic empowerment of women**

FARMERS: MODERNIZING AGRICULTURE AND DIVERSIFYING INCOME

Agriculture remains the backbone of India, with **86% small and marginal farmers**. The Budget focuses on **productivity, diversification, and value chain development**.

Key Measures:

- Launch of **Bharat VISTAAR (AI-based platform)** for **real-time advisory, crop selection, pest control, and market linkages**
- Promotion of **high-value crops**: coconut, cocoa, cashew, sandalwood, nuts (especially in North-East and hilly regions)

Allied Sector Development:

- Support to **dairy, poultry, livestock** through **credit, modernisation, and veterinary services**
- Development of **500 reservoirs and Amrit Sarovars** for **fisheries and aquaculture value chains**
- Duty-free status for **fish from Indian vessels in EEZ** to boost exports

Infrastructure and Value Chains:

- Focus on **storage, processing, and market linkages** to reduce **post-harvest losses**
- Rejuvenation of **coconut plantations** and self-reliance in **cashew and cocoa production by 2030**

Significance:

- Enhances **farm income stability**
- Promotes **diversified and climate-resilient agriculture**
- Strengthens **rural economy and export potential**

THE POOR: SOCIAL PROTECTION AND LIVELIHOOD SECURITY

The Budget adopts a dual strategy of **social protection + economic inclusion** to support vulnerable populations.

Key Measures:

- **VB-GRAM G (Viksit Bharat Guarantee for Rozgar and Aajeevika Mission)**
 - Up to **125 days of employment guarantee**
 - **Unemployment allowance** and support for **rural infrastructure and livelihoods**
- **Food Security:**
 - Continued support under **PMGKAY** (5 kg free foodgrains per person per month)
- **Nutrition and Child Development:**
 - Strengthening of **Anganwadi and child care programmes**
- **Housing:**
 - **69% increase in rural housing allocation**
 - **179% increase in urban housing allocation**

Significance:

- Reduces **poverty and vulnerability**
- Enhances **quality of life and human development**
- Promotes **inclusive and equitable growth**

CONCLUSION

The Union Budget 2026–27 provides a holistic and inclusive development framework centered on youth, women, farmers, and the poor. By integrating human capital development, agricultural modernization, enterprise growth, and social protection, it aims to ensure that economic growth is broad-based, participatory, and sustainable.

This approach reflects the vision of “Sabka Saath, Sabka Vikas, Sabka Vishwas, Sabka Prayas”, making these four pillars the foundation of **Viksit Bharat 2047**.

CHAPTER 2: INFRASTRUCTURE AS AN ECONOMIC MULTIPLIER

Infrastructure development has emerged as a key driver of India’s economic growth, with the Union Budget 2026–27 reinforcing its role as a multiplier for productivity, employment, and competitiveness.

- India has sustained **GDP growth of over 7% for four consecutive years**, supported by investments in roads, railways, ports, and digital infrastructure.
- The Budget continues this momentum with a **capital expenditure (Capex) of ₹12.2 lakh crore (↑8.9% from ₹11.2 lakh crore in 2025–26)**, highlighting infrastructure as central to achieving **Viksit Bharat 2047**.

INFRASTRUCTURE AS A GROWTH MULTIPLIER

Infrastructure investment drives growth through **direct, indirect, and induced effects**, as increased public spending generates demand for **labour, raw materials, and machinery**, enhances **productivity by reducing logistics costs and improving connectivity**, and boosts **income, consumption, and private investment**, creating a self-reinforcing growth cycle.

- As per the **Economic Survey 2025–26**, infrastructure has a multiplier of **2.5–3.5 times GDP**, meaning every **₹1 invested generates ₹2.5–₹3.5 output**.

INCREASING PUBLIC INVESTMENT AND POLICY EVOLUTION

Public capital expenditure has increased significantly from **₹2 lakh crore (2014–15)** to **₹12.2 lakh crore (2026–27)**, with infrastructure spending rising from **1.7% to over 4% of GDP**.

- Earlier, the **PPP model** expanded infrastructure investment from **0.1% of GDP (1991) to 14.29% (2012)**, led by **telecom (46%), energy (37%), transport (13%)**, and water sectors.
- To address financing risks and crowd-in private investment, the Budget proposes an **Infrastructure Risk Guarantee Fund** to provide **partial credit guarantees**, reduce **NPAs**, and improve access to long-term capital.

MAJOR INFRASTRUCTURE INITIATIVES AND PROGRAMMES

Flagship initiatives such as **Bharatmala (highways)**, **Sagarmala (ports)**, **Smart Cities Mission (urban renewal)**, **UDAN (regional air connectivity)**, and **railway electrification** continue to drive infrastructure expansion.

- The **National Infrastructure Pipeline (NIP)** has expanded from **₹102 lakh crore (2020–25)** to **₹185 lakh crore by 2025**, covering **9,000–13,000 projects across 30 sectors**, with **20% completed and 46% under implementation**, and nearly **46% investment in transport**.
- The **PM Gati Shakti National Master Plan (2021)** integrates infrastructure planning across **58 ministries and 36 States/UTs**, with **1700+ data layers and 293 projects worth ₹13.59 lakh crore**, aiming to reduce **logistics costs from 13–14% to 8% of GDP by 2030**.

SECTORAL ALLOCATIONS AND NEW INITIATIVES

The Budget allocates **₹2.92 lakh crore for Railways (increased by 10%)**, **₹3.09 lakh crore for Roads (increased by 7.6%)**, **₹30,539 crore for solar energy (↑32%)**, and **₹20,000 crore for CCUS technologies**, reflecting focus on **transport and green infrastructure**.

Major initiatives include **7 high-speed rail corridors** (Mumbai–Pune, Pune–Hyderabad, Hyderabad–Bengaluru, Hyderabad–Chennai, Chennai–Bengaluru, Delhi–Varanasi, Varanasi–Siliguri), a **dedicated freight corridor**, and **20 new national waterways**, aimed at improving **connectivity, logistics efficiency, and productivity**.

URBANIZATION AND REGIONAL DEVELOPMENT

Cities are recognized as **engines of growth**, with focus on **Tier-II, Tier-III cities and temple towns** through development of **City Economic Regions (CERs)**, with **₹5,000 crore allocation per region over 5 years**.

- India requires **USD 840 billion for urban infrastructure over 15 years**, while total infrastructure investment needs are estimated at **USD 1.723 trillion (FY24–FY30)**, expected to reach **6.5% of GDP by FY29**, highlighting the scale of future investment.

OUTCOMES AND SIGNIFICANCE

Infrastructure expansion has improved **connectivity, reduced travel time and logistics costs, enhanced ease of living and doing business, strengthened regional integration**, and increased **global competitiveness**, thereby shifting India from **cyclical growth to sustained structural growth**.

Challenges

Key challenges include **time and cost overruns due to weak project preparation and DPRs, coordination issues across agencies, limited private investment due to risk, regional disparities and poor last-mile connectivity**, along with **environmental concerns such as deforestation, pollution, and climate risks**.

Evidence of gaps remains, as some villages received electricity only as late as **2025**, highlighting uneven infrastructure development.

Way Forward

Improving **project planning, execution, and monitoring**, strengthening **PPP frameworks and financing mechanisms**, enhancing **institutional capacity and dispute resolution**, focusing on **rural and last-mile connectivity**, and ensuring **environmental sustainability** are critical for effective infrastructure development.

CONCLUSION

The Union Budget 2026–27 reinforces infrastructure as a **core pillar of economic transformation**, with sustained public investment driving **growth, employment, and private sector confidence**. However, achieving **Viksit Bharat 2047** requires infrastructure development to be **efficient, inclusive, and sustainable**, ensuring benefits reach all sections of society.

CHAPTER 3: INDIA'S ORANGE ECONOMY

The **Union Budget 2026–27** marks a strategic push towards developing India's **Orange Economy (creative economy)** by integrating **creativity, technology, and entrepreneurship**.

- The decision to support the **Indian Institute of Creative Technologies (IICT), Mumbai**, and establish **AVGC (Animation, Visual Effects, Gaming, Comics) labs in 15,000 schools and 500 colleges** reflects a shift towards making **creativity a core economic driver**, not just a supplementary activity.

GROWING IMPORTANCE OF ORANGE ECONOMY

The **Orange Economy** combines **art, culture, and digital technology**, and is emerging as a major global growth sector. It includes **animation, gaming, visual effects, comics, extended reality (XR), AI-driven content, and digital storytelling**.

Globally, it generates **trillions of dollars** and supports millions of jobs. In India, growth is driven by **digital consumption, affordable internet, and OTT platforms**, making the **AVGC sector one of the fastest-growing segments**.

Industry estimates suggest that India will require nearly **2 million skilled professionals in AVGC by 2030**, highlighting the urgent need for **structured training and skill development**.

ROLE OF IICT IN BUILDING CREATIVE ECOSYSTEM

The establishment of **IICT (Mumbai, 2025)** represents a major institutional reform, positioning creative education alongside IITs and IIMs, where **art, design, technology, and business intersect**.

Key features include:

- **State-of-the-art infrastructure:** animation labs, gaming studios, XR facilities, post-production units
- **18 industry-aligned courses** in AVGC-XR, designed with industry collaboration
- Integration of **AI in creative workflows**, including real-time rendering and digital production
- Creation of an **incubation ecosystem** supporting startups in gaming, immersive media, and digital art

This enables India to move from a **back-end service provider to a global content creator and innovation hub**.

AVGC LABS: EARLY EXPOSURE AND SKILL DEVELOPMENT

The establishment of **AVGC labs in schools and colleges** is a transformative step toward **early skill development and democratisation of opportunity**.

School Level Impact:

- Promotes **experiential learning, creativity, and design thinking**
- Enables students to engage in **animation, storytelling, game design, and digital creation**
- Strengthens **cognitive skills, problem-solving, and self-expression**
- Bridges the gap between **urban and rural talent access**

College Level Impact:

- Develops **professional skills and employability**
- Encourages **interdisciplinary collaboration** (engineering + arts + design)
- Promotes **innovation, startups, and intellectual property creation**

This aligns with **NEP 2020**, focusing on **multidisciplinary and skill-based education**.

INNOVATION, ENTREPRENEURSHIP AND GLOBAL COMPETITIVENESS

IICT promotes **innovation and entrepreneurship** through:

- **Startup incubation** in AVGC-XR sectors
- Support for **intellectual property (IP) creation** based on Indian culture, folklore, and narratives
- Collaboration with **industry, global platforms, and technology firms**
- Focus on **emerging technologies** like AI-assisted animation, virtual production, and immersive simulations

India's rich **cultural diversity** provides a strong base for creating **globally competitive content**, enhancing both **economic growth and cultural diplomacy**.

Significance for India's Economy

- Generates **large-scale employment**, especially for youth
- Promotes **creative entrepreneurship and startups**
- Enhances **global competitiveness in digital and creative industries**
- Strengthens **cultural representation and soft power**
- Supports transition to a **knowledge-driven and innovation-led economy**

Challenges:

- Need for **quality faculty and standardised curriculum**

- Ensuring **uniform access across regions**
- Continuous **skill upgradation due to fast technological changes**
- Strengthening **industry-academia collaboration**

Way Forward:

- Focus on **scaling infrastructure with quality training**
- Strengthen **industry partnerships and global linkages**
- Promote **research and development in creative technologies**
- Encourage **IP creation and export of Indian content**
- Integrate **creative economy with education, skilling, and digital policies**

CONCLUSION

The push towards the **Orange Economy through IICT and AVGC labs** reflects a paradigm shift in India's development strategy. By combining **creativity, technology, and entrepreneurship**, India is preparing to become a **global leader in content creation and digital innovation**.

This initiative not only supports **economic growth and employment** but also enhances India's **cultural identity and global presence**, making creativity a key pillar of **Viksit Bharat 2047**.

CHAPTER 4: INDIA'S STRATEGIC EVOLUTION TOWARDS A TB-MUKT BHARAT.

Tuberculosis (TB), caused by **Mycobacterium tuberculosis**, remains a major public health challenge. However, India has emerged as a **global leader in TB control**, adopting a **comprehensive, patient-centric, and evidence-based approach** under the **TB MukT Bharat Abhiyaan**.

- With strong **political commitment, increased funding, and systemic reforms**, India is not only accelerating its own progress but also providing a **model for high-burden countries**.

PROGRESS AND ACHIEVEMENTS

India has made significant progress in TB control:

- **21% decline in TB incidence** (from **237 to 187 per lakh population**) between **2015–2024** (global decline: 12%)
- **25% reduction in TB mortality** (from **28 to 21 per lakh**)
- **Treatment success rate of 90%** (global average: 88%)

These outcomes are supported by a **ten-fold increase in budget allocation (2015–16 to 2025–26)**, enabling a shift from **fragmented care to an integrated, system-wide response**.

POLITICAL LEADERSHIP AND COMMUNITY PARTICIPATION

India's TB strategy is driven by strong **political leadership and Jan Bhagidari (people's participation)**.

- **TB MukT Panchayat Initiative (2023)**: empowers **Gram Panchayats** to take ownership of TB outcomes, reducing stigma and improving accountability
- Over **30,000 elected representatives** participated in TB campaigns in **2025**
- Continuous engagement of **Parliamentarians, local leaders, civil society, and private sector**

This **decentralised governance model** transforms TB elimination into a **community-driven mission**.

INNOVATION AND TECHNOLOGY IN TB CONTROL

India has adopted **technology-driven and evidence-based innovations** across the TB care continuum:

- **Ni-kshay digital platform (since 2012)**: enables **real-time patient tracking, case notification, and analytics**, including private sector integration

- **24-fold increase in private sector notifications since 2013**, addressing the fact that nearly **50% of patients first seek private care**

Large-Scale Screening and Early Detection

- **100-Day TB Campaign (2025)** initially in **347 districts**, later scaled nationally
- Screening of over **20 crore vulnerable individuals**
- Detection of **28 lakh TB cases**, including **9 lakh asymptomatic cases**

Diagnostic Infrastructure

- **9,800+ molecular testing labs**
- **107 advanced culture and drug-susceptibility labs**
- Deployment of **2,000 AI-enabled handheld X-ray machines**

Drug-Resistant TB (DR-TB) Management

- Adoption of **WHO-recommended BPaLM regimen (2024)**
- Reduced treatment duration (earlier 18–20 months) with **~90% success rate** and fewer side effects

These measures improve **early detection, treatment outcomes, and patient dignity**.

ADDRESSING SOCIAL DETERMINANTS: NUTRITION AND SUPPORT

Recognizing TB as a **social disease**, India has integrated **nutrition and social protection**:

- **Ni-kshay Poshan Yojana (2018):**
 - Financial support increased from **₹500 to ₹1,000/month (2024)**
 - **₹4,538 crore disbursed to 1.39 crore beneficiaries (till Nov 2025)**
- **Differentiated TB Care:** targeted support for **high-risk patients and household contacts**, including **preventive treatment**

Community Support

- **Ni-kshay Mitra Initiative (2022):**
 - **7 lakh volunteers** providing support
 - Distribution of **49 lakh nutritional baskets**
- Engagement of **2 lakh MY Bharat volunteers (2025)** for **counselling, adherence, and follow-up**

This integrated approach addresses **poverty–disease cycle** and improves treatment adherence.

SIGNIFICANCE: A GLOBAL MODEL

India's TB strategy stands out due to:

- **Integration of technology, governance, and social support**
- **Domestic financing and sustainability**
- Focus on **last-mile delivery and vulnerable populations**
- Strong **community participation and decentralization**

It provides a **replicable model for Global South countries**, demonstrating that TB elimination is achievable through **system-wide reforms**.

Challenges

- High burden of **undernutrition and poverty**
- Continued risk of **drug-resistant TB**
- Need for **last-mile delivery and awareness**
- Ensuring **quality and consistency in private sector care**

Way Forward

- Strengthen **early detection and preventive care**
- Expand **nutrition and social protection measures**
- Enhance **technology integration and data systems**
- Improve **community engagement and stigma reduction**
- Ensure **sustained political commitment and funding**

CONCLUSION

India's journey towards **TB-Mukt Bharat** reflects a **holistic and strategic transformation**, combining **political leadership, technological innovation, and community participation**. By addressing both **medical and social determinants**, India is not only reducing TB burden but also setting a **global benchmark for public health governance**.

CHAPTER 5: INNOVATION FOR PUBLIC GOOD

INTRODUCTION

India's agriculture is transitioning from **calorie-based food security (Green Revolution)** to **nutritional, income, and sustainability-oriented "Prosperity Security"**, driven by **technology, innovation (Jai Anusandhan), and climate resilience**, in the context of rising global population and resource stress.

Indian Agricultural Context:

- India has **18% of global population but only 2.4% of land**, with agriculture supporting **~50% workforce but contributing ~18% to GDP**, indicating **low productivity and structural imbalance**
- Dominance of **small and marginal farmers (86%, ~1 hectare holdings)** along with **fragmented markets, low capital, climate risks, and post-harvest losses** necessitates **technology-driven and inclusive innovation**

Shift to Prosperity Security:

- Foodgrain production increased from **108.42 million tonnes (1970–71) to 357.73 million tonnes (2024–25)**, but the **input-intensive model** led to **soil degradation, groundwater depletion, and ecological stress**
- Current focus is on **nutritional security, farmer income, and sustainability**, moving from **yield-centric to holistic agriculture (soil health, water efficiency, income retention)**

Innovation as Public Good:

- Agricultural innovation must ensure **accessibility (affordable for small farmers), adaptability (agro-climatic diversity), and accountability (respect for traditional knowledge)**
- Global agri-tech growth (**USD 24.4 billion in 2024 to USD 49 billion by 2030**) is driven by **precision farming, AI, IoT, drones, and biotechnology**, improving productivity and sustainability

Policy and Institutional Initiatives:

- Financial and market support through **PM-KISAN, Kisan Credit Card, and e-NAM**, enhancing **income stability and market access**
- Focus on **nutri-cereals (millets: 180.15 lakh tonnes, 2024–25), pulses (35 lakh ha expansion), oilseeds (40 lakh ha), and natural farming**, promoting **self-reliance and sustainability**
- Budget 2026–27 initiatives like **Bharat-VISTAAR (AI advisory using Agri Stack + ICAR)** and **value-chain development (500 reservoirs, fisheries, high-value crops)** strengthen **technology integration and diversification**

Grassroots and Agri-Tech Innovation:

- Farmer-led innovations supported by **National Innovation Foundation (NIF)** provide **low-cost, context-specific solutions**, reducing **drudgery and costs**
- Examples include **paddy transplanters (0.3–0.6 acre/hour, 1/7th time reduction)** and **multipurpose food processing machine (100+ products, 200 litres/hour, used by SHGs and exported to 15 countries)**, linking **innovation with rural livelihoods**

Farmer-led Innovation and Self-Reliance:

- Farmers are emerging as **innovators and entrepreneurs**, supported by **PPV&FRA and institutional validation**
- **Examples:**
 - **HRMN-99 apple:** grows in tropical regions (40–45°C), tested across 7 states, Padma Shri (2025)
 - **Riyawan Silver garlic:** yield **120 quintal/ha**, storability **10 months**
 - **Sadabahr mango:** dwarf, year-round, suitable for high-density farming
- Reflects transition from **producer → innovator → value chain participant**

Significance:

- Enhances **productivity, income, and rural employment** while promoting **climate-resilient and sustainable agriculture**
- Strengthens **self-reliance, food security, and value addition**, while reducing **post-harvest losses (20–30%)**

Way Forward:

- Integrate **Agri Stack data (11 crore farmers)** with **climate-smart practices and AI tools**
- Strengthen **storage, processing, and value chains** to reduce losses and improve incomes
- Promote **synergy between grassroots innovation and formal research**, ensuring **technology access for small farmers**

CONCLUSION

India's agricultural transformation reflects a shift toward **technology-enabled, farmer-centric, and sustainable agriculture**, combining **traditional knowledge with modern innovation**. This approach is critical for achieving **Viksit Bharat 2047** through **self-reliance and inclusive rural development**.

CHAPTER 6: BUILDING RESILIENCE, EXPANDING OPPORTUNITIES, AND POWERING VIKSIT HEALTH

The **Union Budget 2026–27**, prepared in **Kartavya Bhawan**, is anchored on three **Kartavyas**—**accelerating growth, fulfilling aspirations, and ensuring inclusive participation**. It reflects a balance between **macroeconomic stability and structural transformation**, aiming to build a **resilient, competitive, and inclusive economy**.

MACROECONOMIC FRAMEWORK

- The Budget maintains **fiscal prudence with growth orientation**, with **non-debt receipts at ₹36.5 lakh crore**, **expenditure at ₹53.5 lakh crore**, and **capital expenditure at ₹12.2 lakh crore**
- **Fiscal deficit is pegged at 4.3% of GDP**, with **debt-to-GDP projected at 55.6%**, reflecting a strategy of **fiscal consolidation alongside productive investment**

FIRST KARTAVYA: ACCELERATING AND SUSTAINING GROWTH

- Focus on **manufacturing depth and industrial self-reliance** through initiatives like **Bio-Pharma SHAKTI (₹10,000 crore)**, **Semiconductor Mission 2.0**, **electronics manufacturing (₹40,000 crore)**, **textile programmes**, **chemical parks**, and **rare earth corridors**, shifting from **assembly-based to technology-driven growth**

- Strengthening **MSMEs and industrial ecosystem** via ₹10,000 crore **SME Growth Fund**, **Self-Reliant India Fund expansion**, **Corporate Mitra initiative**, and **revival of 200 legacy clusters**, enhancing **employment, competitiveness, and regional industrial balance**
- **Infrastructure push** with ₹12.2 lakh crore **capex**, supported by **Infrastructure Risk Guarantee Fund**, **REIT-based asset monetisation**, **multimodal logistics (DFCs, waterways, coastal shipping)**, along with **energy transition (₹20,000 crore for CCUS)** and **development of City Economic Regions (₹5,000 crore each)** and **7 high-speed rail corridors**

SECOND KARTAVYA: FULFILLING ASPIRATIONS AND CAPACITY BUILDING

- Emphasis on **human capital and skilling**, with **Education-to-Employment Committee**, **expansion of allied health workforce (1 lakh professionals)**, **medical hubs**, **AYUSH institutions**, and **veterinary capacity**, aligning education with economic needs
- Promotion of **new-age sectors and creative economy** through **AVGC labs (15,000 schools, 500 colleges)**, **university townships**, **tourism reforms**, **National Institute of Hospitality**, and **development of 15 heritage sites**, integrating **culture, skills, and employment**
- Focus on **holistic development** including **sports (Khelo India)**, **digital learning**, and **improved access through girls' hostels**, reflecting a **multidimensional approach to human development**

THIRD KARTAVYA: INCLUSIVE GROWTH AND SOCIAL JUSTICE

- Strengthening **farm incomes and rural economy** through **high-value agriculture**, **fisheries**, **reservoir development**, and **Bharat-VISTAAR AI-based advisory (integrating Agri Stack and ICAR)**
- Focus on **vulnerable and marginal groups** through **Divyangjan Kaushal Yojana**, **mental health infrastructure (NIMHANS-2)**, and **expansion of healthcare services**, ensuring **social protection and inclusion**
- **Regional development** through **Purvodaya strategy**, **East Coast Industrial Corridor**, **tourism circuits**, and **North-East focus**, promoting **balanced regional growth and connectivity**

TAXATION AND TRADE REFORMS

- **Simplified and citizen-friendly tax regime** with new **Income Tax Act (2026)**, **rationalised TDS/TCS**, **decriminalisation**, and **support for small taxpayers and cooperatives**, improving **ease of compliance**
- **Boost to investment and competitiveness** through **safe harbour regimes**, **tax incentives for data centres**, **MAT relief**, and **simplified warehousing norms**
- **Trade facilitation** via **digital single windows**, **risk-based customs**, **AEO expansion**, and **export promotion (duty-free fish exports, removal of courier caps)**, enhancing **global integration and ease of doing business**.

CONCLUSION

The **Union Budget 2026–27** integrates **fiscal discipline with structural reforms**, focusing on **manufacturing, infrastructure, human capital, and inclusion**. By aligning **growth, equity, and innovation** under the framework of **Kartavya**, it provides a **strategic roadmap for Viksit Bharat 2047**, ensuring development that is **sustainable, inclusive, and resilient**.

UPSC MAINS PRACTICE QUESTIONS

- Q1. Discuss the role of public capital expenditure in driving growth, while highlighting the challenges in achieving sustainable and inclusive infrastructure development.
- Q2. Examine the key features of India's approach towards TB elimination and evaluate its significance as a model for other developing countries.

