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# Child responsive budgeting as a public finance management tool: A case of Karnataka, India

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### Abstract

Child Responsive Budgeting (CRB) is a specifically targeted Public Finance Management (PFM) tool to integrate the concerns pertaining to children in the policy planning and budgetary frameworks. This is particularly relevant in the present humanitarian crisis caused by the spread of COVID-19 pandemic, affecting all the three dimensions of human development – in particular income, health and education. I explore the efficacy of ‘child budgeting’ in public financial management (PFM) to deal with the COVID-19 pandemic. I argue that this should be an essential component of government’s fiscal responses. The study is an ex-post analysis of child centric allocation (CCA) in the State Budget of Karnataka from 2017-18 (accounts) to 2020-21BE and an assessment of budget credibility of these allocations using the fiscal marksmanship and Public Expenditure and Financial Accountability Public Finance Management (PEFA PFM) assessment framework. The analysis brings out serious lacuna in actual utilisation of child centric allocations, indicating poor budget credibility in the allocation for child specific programmes. Besides, the glaring digital divide and the fragile anthropometric status of children in the State of Karnataka, coupled with underspending of child centric allocation in the State Budget, reveals that the State is underequipped to deal with a catastrophic crisis caused by the COVID-19 pandemic, where children are deprived of both healthcare and access to education.

**JEL Codes:** H30, H750, E62

**Keywords:** Public financial management, child budgeting, state expenditure

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## Introduction

Social indicators<sup>2</sup> as defined by World Bank (1996) refers to, among others, Public expenditure on basic social services, gross enrollment ratios, infant mortality, under-five mortality rate, immunization rate and under-five malnutrition; these indicators signal social development of a nation and is a measure of the impact of public policy (Atkinson, Cantillon, Marlier and Nolan 2002). Hence, this is the rationale for prioritizing child responsive budgeting (henceforth CRB). Social indicators call attention to specific phenomenon in the society which demands urgent policy interventions (Cobb and Rixford, 1998; Redmond, 2012). Improvement in social indicators invariably incurs costing and budgeting. In this context, CRB is a response to the social indicators pertaining to children and ensures better Public Finance Management (henceforth PFM) by allocating resources to priority sector social expenditure. From a PFM perspective, CRB enables the visibility of children to policymakers (Redmond, 2012). As UNICEF's public finance for children (PF4C) highlights, the government funding of its social sector policies and services is crucial for children and for overall development (UNICEF, 2017).

This study is an ex-post analysis of the 100 per cent child centric allocation<sup>3</sup> (henceforth CCA) in the annual State Budget of Karnataka for the financial years 2017-18 (accounts), 2018-19 budget estimates (BE), revised estimates (RE), and accounts, 2019-20BE and RE and 2020-21BE, in the context of the State's preparedness to meet the needs of children in the present humanitarian crisis caused by the COVID-19 pandemic.

As the spread of COVID-19 pandemic continues unabated across the globe, impinging on all the three components of Human Development Index (HDI) – income, health and education, the UNDP 2020 Human Development Perspectives estimates a fall in human development to the levels of deprivation that has precedents back in the mid-1980s. The global per capita income is expected to fall by four percent this year; child deaths due to preventable causes is estimated to be 6000 per day in the second half of the year, apart from exponential rise in death due to coronavirus; and

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<sup>2</sup> Social indicators are part of the crucial Priority Poverty indicators of Social Indicators of Development 1996 (World Bank, 1996) to assess social development in different countries.

<sup>3</sup> The child centric allocation in the State Budget of Karnataka are of two types: (i) the 100% CCA, which is directly beneficial for children, including those schemes meant for pregnant women and lactating mothers; and (ii) the less than 100% CCA, which is common to all but indirectly beneficial to children. This study analyses only 100% CCA.

“effective out-of-school rate” is expected to rise to 60 percent (i.e., 60 percent of school-age children are deprived of education due to lack of access to internet) (UNDP, 2020)<sup>4</sup>.

Alongside, the World Bank (2020) predicts the world economy to shrink by 5.2 percent this year and a consequent rise in extreme poverty rate from 8.23 percent in 2019 to 8.82 percent in 2020 under the baseline scenario or 9.18 percent under the downside scenario<sup>5</sup>. Hence, UNDP rightly calls for a systematic, rather than a sequential, policy response towards addressing the three-pronged impact of COVID-19<sup>6</sup>. Anticipating immediate and medium-term social and economic consequences, the UNICEF (2020) has adopted a multi-sectoral response strategy towards COVID-19 crisis, involving the relevant Ministries, to protect the right of the most vulnerable, especially women and children, while aiming to minimize the spread and impact of the pandemic on the population and ensuring women and children safe access to essential services<sup>7</sup>.

It is in this context that child budgeting gains importance. The approach of ‘child budgeting’ is defined as a specifically targeted PFM tool to ensure equity for children. The significance of this PFM tool in the present context is that it tries to minimize the adverse impact of the COVID-19 crisis by ensuring women and children have adequate access to essential public service provisioning. However, not all Sub-national Governments carry out CRB in their Annual Budgets. A few States do have a separate section for CRB in their State Budgets and some others are expected to follow suit in the near future. As proposed, Karnataka has introduced Child Budget for the first time in the State Budget 2020-21. The budget proposes funding 279 programmes for children below 18 years, amounting to INR 363.4 billion (USD 4.84 billion), which is 15.28 per cent of the annual budget.

Hence, it is important to examine the fiscal space for child budgeting in Karnataka state finance and assess the size of public expenditure on children. This paper is an attempt in this direction and tries to examine the CCA in the State Budgets of Karnataka from 2017-18 to 2020-21. The study takes into account the CCA in each department and its share in total department budget, in total expenditure of the State, in total social services expenditure, in total consolidated fund of the State

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<sup>4</sup> <http://hdr.undp.org/en/hdp-covid>

<sup>5</sup> <https://www.worldbank.org/en/publication/global-economic-prospects>

<sup>6</sup> <http://hdr.undp.org/en/hdp-covid>

<sup>7</sup> <https://www.unicef.org/india/media/3491/file/Response-Plan-to-COVID-19-Pandemic.pdf>

and finally its share in GSDP. The analysis is taken further ahead by assessing the budget credibility in the allocation for child specific programmes. In analysing the budget credibility of CCA, the study proceeds by assessing the fiscal marksmanship of the allocation in 2018-19BE and 2018-19 actuals. Additionally, we use the Public Expenditure Financial Accountability (PEFA) PFM performance measurement framework to assess the budget credibility in CCA in the same budget, 2018-19BE and 2018-19 actuals.

The rest of the paper proceeds by exploring the literature on child responsive budgeting in section two; an overview of social sector indicators of the state of Karnataka is presented in section three; section four briefly accounts for the fiscal space of the State Finance of Karnataka; section five elaborates on the ex-post Child Responsive Budgeting of Karnataka State Budgets 2017-18 to 2020-21; section six covers the fiscal marksmanship analysis; section seven provides the PEFA scores for CCA in the State Budget of Karnataka; and section eight concludes the study.

## **2. Review of Literature and Background scenario**

The global commitment to child rights can be trace back to the UN Declaration of the Rights of Child 1959, where the emphasis was on nutrition, free education, access to health care and freedom from exploitation and discrimination (United Nations, 1959). Later, the UN Convention on the Rights of the Child 1989 (UNCRC) ‘child’ as ‘every human being below the age of eighteen years unless under the law applicable to the child, majority is attained earlier’ (UNHR OHCHR 1989). The UNCRC came into force in 1990 and India ratified it in 1992. However, India’s commitment to child rights dates even further back to the framing of the Constitution of India, where it guarantees fundamental rights to all children, and to the adoption of the National Policy for Children, 1974, wherein India declared children as the ‘supremely important asset’ of the nation. Yet it was not until 2010 that India realized the importance of CRB as a tool for better management of public financial resources for the realisation of the goals of child rights, and started earmarking a separate section in the Union Budget for child budgeting.

### ***Literature on Child Responsive Budgeting***

The plethora of international literature on CRB, delves deeply into the necessity of allocating financial resources in the national and sub-national budgets for child specific programmes to

address their specific needs, which is also declared as child rights under UNCRC. Child responsive budgeting, also called child-friendly budgeting or child-focused public expenditure, maybe defined as one which allocates financial resources for programmes and services that stands to benefit children fully or atleast partially (UNICEF, 2017). Child-friendly budgeting aims at the realisation of child rights specifically related to survival, health, nutrition, education, protection and participation (UNICEF, 2007). Children are voiceless and vulnerable when it comes to negotiating for public resources and hence the need for child-friendly budgeting (Kagoro and Ndlovu, 2013).

Until the recent past when family was still in the private realm, universal or targeted intervention was seen as inappropriate and weak form of intervention (Redmond, 2012). Later, with the growing debate on child rights, calling for protection against abuse and exploitation and recognizing and listening to children as rightful contributors to issues that affect them, on the one hand and on the other hand the increasing concerns about their wellbeing and development, the family and, hence, children have moved from the sphere of the ‘private’ to the sphere of ‘legitimate public intervention’ (Rose, 1989 as in Redmond, 2012).

Empirical evidences suggest that economic returns to investment in children in their early childhood is higher than later investments in adolescent and adults (Heckman, 2006). In his analysis Heckman (2006), summarises evidences on the effect of early environment on child, adolescent and adult achievements. Intervention programmes among disadvantaged children initiated as early as at 4 months of age are found to be more effective in raising the IQ level and non-cognitive skills than those programmes initiated in later years. Heckman (2006) also finds that the opportunity cost incurred on investments in the adolescent and young adult is higher and therefore not economically efficient. Early childhood investments are the foundations on which later achievements are built on (Knudsen, Heckman, Cameron and Shonkoff 2006) and determines the productivity of later investments (Heckman, 2006).

The UNICEF’s programme for public finance for children (PF4C) provides the framework for the realisation of child rights as envisaged in the UNCRC, by supporting the best possible use of public budget. The objective of the PF4C framework are as follows:

1. Sufficient resources are allocated for child-related policies and programmes, including

by mobilizing additional funds, for full implementation.

2. Spending for children is made more efficient by timely disbursement and reducing leakages.
3. Results-based budgeting and value for money approaches are adopted for more effective spending for children.
4. Resources are better distributed to promote equitable spending with greater attention to disadvantaged groups and areas.
5. Citizens including children and adolescents are empowered to monitor and participate in budget processes for more transparent and accountable spending. (UNICEF, 2017 page vi)

The realisation of the goals of UNCRC with regard to adequate standard of living and highest attainable standard of health and education on the basis of equality and opportunity, requires costs and budgeting and hence child rights are fundamentally linked to public budget and, therefore, public budget needs to be child friendly (Kagoro and Ndlovu, 2013).

Kagoro and Ndlovu (2013), in a study conducted in four districts of Zimbabwe to assess the child-friendliness of their local budgets, finds that the budget framework provided by the parent ministry to the local authorities to guide them in their budgeting process 'is blind to the issues of child rights'. The economic and social policies of the local authorities do not hold children as specific stakeholders. Although the local authorities are aware of the need for transparency, accountability and citizens/stakeholder participation in their activities and budgeting, children and their representatives are not meaningfully engaged in the budgeting process, budget tracking and monitoring (Kagoro and Ndlovu, 2013).

An observational study using mixed method in Papua Province of Indonesia, finds that the reason for the maternal, neonatal, and child health policies not addressing the geographical disparities and the different constraints faced by Indonesian provinces and districts is the meager funding from local government and hence its lackluster involvement in the policy decisions, and more importantly the lack of evidence-based budget planning leading to unsound health planning and implementation (Kurniawan, Harbianto, Purwaningrum and Marthias, 2012).

Analysing the findings of the research carried out by UNDP and UNICEF in 30 countries in Africa, Asia and Latin America, Mehrotra and Delamonica (2002) summarises that on an average

expenditure on basic social services, which include health, primary education and access to safe water, ranges between 12 to 14 percent of total government spending, accounting for the poor health and education outcomes in these countries. It is also found that there is inequality in the distribution of the public expenditure on health and education. Many low-income, highly indebted countries attribute this low level of public spending on basic social service on lack of fiscal space (Mehrotra and Delamonica, 2002).

In India the need for CRB was highlighted by the concerted effort of a New Delhi based non-governmental organisation named “HAQ Centre for Child Rights”. In the first ever ex-post CRB exercise conducted in India, HAQ Centre for Child Rights (2001) analysed the CCA and actual expenditure on children in the Union Budgets from 1990-91 to 1998-99. Exploring the detailed demands for grants of each annual budget, the analysis revealed that the actual expenditure on children has increased marginally from 0.6 in 1990 to 1.6 in 1998; on an average the expenditure on children hovered around 1.2 per cent of the total budget during the decade. Additionally, barring 1994-95 and 1995-96, the actual spending on children was found to be less than the budgeted estimates (HAQ Centre for Child Rights, 2001). Since the first ex-post CRB of the Union Budget, HAQ Centre for Child Rights has been continuing ex-post CRB of Union and State Budget. The analysis revealed that the CCA in the Union Budget has been increasing year-on-year and in 2005-06 the CCA crossed the ‘four per cent barrier’, allocating 5.23 per cent of the total budget on children but by 2013-14 the CCA declined to 4.51 per cent. HAQ Centre for Child Rights (2015) states that the allocation is grossly inadequate for the realisation of the goals of child rights.

Nakray (2015) also states that the government policies have not succeeded in mitigating the serious deprivations faced by Indian children and the primary reason being the meagre CCA in the Union Budgets over the years. Besides, the child specific programmes function in isolation with little convergence at the ground level. In yet another ex-post CRB of the Union Budget and 16 States of India from 2012-13 to 2018-19, Jha, Madhusudhan Rao, Siddarth, Sowmya, Lekshmi, Susmitha, Deepa, and Abraham, (2019) analyses the public expenditure exclusively meant for children (0-18years). They developed child development index-adolescents included using ten indicators and compared it with the per child expenditure for each 16 State. They found that the per child expenditure and child development index-adolescent included is highly correlated with each other, indicating that the state that spend more on children also have higher child development. Taking



the case of the State Budget of Karnataka, the study found that the public spending on children as a percentage of Gross State Domestic Product have declined from 17 per cent in 2012-13 to 12 per cent in 2018-19.

### ***Background Scenario of the State of Karnataka***

Karnataka has sustained its fiscal prudence since 2005 with its deficits and liabilities being well within the limits of Karnataka Fiscal Responsibility Act 2002. Yet the state has witnessed episodic expenditure compression in social sector spending, especially on education and nutrition, over the years from 2011-12 to 2019-20BE (Jacob and Chakraborty, 2020). This is in the midst of widespread prevalence of under-five malnutrition in the form of stunting and wasting.

The Comprehensive National Nutrition Survey (CNNS) reports severe stunting, wasting, and underweight among children aged under-five; among 5-9 years old children, besides stunting, severe thinning, overweight, and obesity are also prevalent; and among adolescents the survey reports the prevalence of severe thinning, overweight and obesity. Prevalence of anaemia is common among all groups of children below 18 years (GoI, UNICEF and Population Council, 2019). The education outcomes have also seen a negative trend as evidenced by the decrease in enrolment in primary and secondary education from 2012-13 to 2017-18, as per data from District Information System for Education (DISE). The DISE data also reveals a rise in dropouts in secondary level from 34.22 in 2014-15 to 84.89 in 2017-18<sup>8</sup>. (Health and education indicators are dealt in detail in section 3 of this paper).

In the midst of the rising Corona Virus Pandemic (COVID19), children are being affected by both the disease and the lockdown. The COVID19 pandemic, which originated in December, 2019 in China's Wuhan Province, has jeopardizes world economies at large, precipitating from a health crisis to an economic crisis to life and livelihood crisis. To contain the spread of this disease, countries have adopted 'lockdown' as a public policy response to the pandemic. Of all countries, India imposed the most stringent lockdown of its economy, the fallout of which has myriad implications on economic growth, employment, education, health and nutrition, especially of children.

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<sup>8</sup> <http://schoolreportcards.in/src-new/AboutDISE/Aboutdise.aspx>

The precarious situation in Karnataka arising out of the increasing number of COVID-19 case, poses a serious challenge to its human development. As educational institutions are shut down indefinitely, schools and colleges are imparting online classes, thanks to technology and internet revolution. But how far do these virtual classes reckon with the question of accessibility? School closures also meant loss of a day's nutritious meal for children of lower income households for which they depended squarely on the mid-day meal imparted in their schools. Though it was decided to home deliver mid-day meal to children during the nationwide lockdown, schoolchildren in Karnataka reportedly got mid-day meal only till March<sup>9</sup>. Moreover, the lockdown rendered many unemployed, a majority of them being in the lower income informal sector, which was the worst hit, leaving the poor with hardly any disposable income for a living, let alone for nutritional intake.

This is not significantly improved by the State of Karnataka's economic response to COVID-19, released in May 2020. The macroeconomic policy package<sup>10</sup> to COVID-19 announced by the Government of Karnataka allocates INR 17.22 billion (USD 0.23 billion) mainly to mitigate the economic disruption caused by the pandemic. However, nothing concrete has been allocated as an emergency pandemic package for medical aid, health and nutrition especially for children. All these would have serious backlash on Karnataka's already fragile anthropometric profile of children below 18 years. In this context, CRB becomes all the more significant and needs to be made mandatory for all states in order to equip them to meet unforeseen exigencies like the spread of Coronavirus (COVID-19) pandemic, which demands extraordinary actions at the fiscal front.

### **3. An Overview of Social Indicators of Karnataka**

This study is undertaken against the background of Sustainable Development Goals (SDG) set for 2030. The most important of the 17 goals set for India to be achieved by 2030 and which have a direct bearing on children, are Goal 3 – Ensure healthy lives and promote wellbeing for all at all ages, and Goal 4 – Ensure inclusive and equitable quality education and promote lifelong learning

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<sup>9</sup> <https://timesofindia.indiatimes.com/city/mysuru/poor-kids-denied-nutrition-due-to-lockdown/articleshow/76498801.cms>

<sup>10</sup> <https://www.karnataka.com/govt/covid-19-relief-packages-in-karnataka/>

opportunities for all; because these two goals have direct implication on the possibility of achieving all other goals.

The achievement of the goal of good health and wellbeing is gauged by monitoring the achievements of the targets set for five national level indicators to be realized by 2030: maternal mortality ratio (MMR) to be brought down to 70; under-five mortality rate (U-5MR) per 1000 live births set at 11; 100 per cent full immunization of children aged 12-23 months; zero cases of tuberculosis per million population; and 550 governmental health workers including doctors, nurses and midwives per million population. As per SDG India Index 2019-20, the MMR at the national level is 122 for every one million live birth; U-5MR is 50 per 1000 live births; immunization coverage is 59.2 percent; annual number of TB cases is 160 per million persons; and government health workforce per 10,000 persons is 38 (GoI, 2019). A major achievement to be mentioned here is the reduction in MMR by almost half in a span of a decade from 254 in 2004-06 to 130 in 2014-16 and U-5MR target of 50 has already been achieved in 2015-16 (GoI, 2017).

To measure the achievement of quality education, seven national level indicators are identified, which captures two out of the ten SDG targets for 2030 set under this goal: (i) the target of free, equitable and quality primary and secondary education for all girls and boys; and (ii) increased supply of quality teachers. The seven indicators include 100 percent Adjusted Net Enrolment Ratio (NER) for elementary and secondary school; learning outcome of 67.89 percentage in Language, Mathematics and EVS, for class five students; 57.17 percent learning outcome in Language, Mathematics, Science and Social Sciences, for class eight students; share of out of school children aged 6-13 years to be 0.28 percent; Average Annual Drop-out rate at secondary level to be reduced to 10 percent; 100 percent professionally qualified school teachers; and elementary and secondary schools with 100 percent pupil-teacher ratio less than/equal to 30. Currently, the Adjusted NER for elementary and secondary schools in India is 75.83; 71.03 per cent of students in class III, V, VIII and X have minimum proficiency in language and mathematics; the share of children out-of-school in the age group 6-13 years is 2.97 percent; average annual dropout rate at secondary level is 19.89 percent; 78.84 percent of all school teachers are professionally qualified; and pupil-teacher ratio in 70.43 percent of elementary and secondary schools is less than /equal to 30 (GoI, 2019).

Another equally important SDG, which is relevant for children, is Goal 6 – Availability and Sustainability of Clean Water and Sanitation for all. There are five indicators set forth to capture the target achievement of this goal: 100 percent coverage of safe drinking water in rural areas; 100 percent coverage in rural households with individual toilets; districts 100 percent free of open defecation; installed sewage treatment capacity targeted at 68.79 percent of total sewage generated in urban areas; and annual ground water withdrawal set at 70 percent of net annual availability. As against this target set for 2030, the current statistics show that 95.5 percent of the households in India have access to safe and adequate drinking water; 100 percent of the rural households and 97.22 per cent of urban households have individual household toilets; 90.7 per cent of the Indian districts are verified as open defecation free; the installed sewage treatment capacity is 37.58 percent of the total sewage generated in urban areas; and annual withdrawal of groundwater is 62 percent of net annual availability (GoI, 2019).

The State of Karnataka ranks third at the national level in its achievement of Sustainable Development Goals (SDG) having gained ‘front runner’ position for seven goals with scores between 65 and 99 (Appendix A1). It ranks fifth in the case of health and education, which is particularly important for the wellbeing of children. However, the state is way behind in providing safe drinking water and sanitation facilities, ranking fourteenth among all states. The state has gained the distinction of ‘performer’ for its achievements in poverty reduction, hunger eradication and provisioning clean water and sanitation. Definitely, these are indicators that directly benefit children and has much to contribute towards the achievement of the goals of child rights. Education and health have greater implication for early childhood development and, therefore, it is important to have a deeper understanding of educational and health status of children in Karnataka.

### **Health Outcomes**

Karnataka ranks fifth among other states in its accomplishment in the health and wellbeing of its people as per SDG indicators. Appendix A2 details the state’s achievements in major health indicators. Apart from the appreciable decline in birth rate<sup>11</sup>, death rate<sup>12</sup> and total fertility rate<sup>13</sup>

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<sup>11</sup> Birth rate is the number of live births per thousand population per year.

<sup>12</sup> Death rate is the number of deaths per thousand population in a year.

<sup>13</sup> World Health Organisation defines Total fertility rate (TFR) in simple terms refers to total number of children born or likely to be born to a woman in her life time if she were subject to the prevailing rate of age-specific fertility in the population.

(TFR), the state's remarkable achievements are observed in MMR<sup>14</sup>, IMR<sup>15</sup> and U-5MR<sup>16</sup>, where MMR has declined from 178 in 2011 to 108 per million live birth as of November 2018, IMR has declined from 35 to 24 per 1000 live birth and U-5MR from 40 to 32 per 1000 children, during the period from 2011 to 2018<sup>17</sup>. The National Family Health Survey (NFHS)-2 (1998-99), NFHS-3 (2005-06) and NFHS-4 (2015-16) rounds have testified to an initial fall in IMR from 51.5 in 1998-99 to 15 in 2005-06 and then a steep rise to 28 in 2015-16. The NFHS data also upholds the rising trends in anthropometric indicators reflecting the double burden of malnutrition caused due to wasting and obesity (GoI, 2017).

Female to male sex ratio is an important health indicator where it gauges the extend of male preferences in a society, particularly by assessing the child sex ratio. Karnataka has 973 females to 1000 males (as per Census 2011), which is quite higher than total sex ratio at the national level (Appendix A3). Among the major southern states<sup>18</sup>, Karnataka has the lowest total sex ratio (refer Appendix A3). Though the state has a better rural sex ratio than urban sex ratio, the gap in rural-urban sex ratio is higher for Karnataka compared to other major southern states (refer Appendix A3). What is alarming is the figures of child sex ratio, which has declined from 987 in 1961 to 948 in 2011, a decline of 39 girls to every 1000 boys (refer Appendix A4). The state has registered an increase in child sex ratio by only 2 girls to 1000 boys in a decade from 2001 to 2011. However, the state has a better child sex ratio compared to Andhra Pradesh and Tamil Nadu, though far behind Kerala (refer Appendix A4). The rural child sex ratio of Karnataka is higher than urban child sex ratio, though both have declined over the past three decades from 1991 to 2011, but the gap between rural and urban child sex ratio has reduced considerably (Appendix A5). These figures are, however, much higher than those of all India rural and urban child sex ratio.

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<sup>14</sup> The maternal mortality ratio (MMR) is defined as the number of maternal deaths during a given time period per 100,000 live births during the same time period (as per WHO).

<sup>15</sup> Infant Mortality rate is the probability that a child born in a specific year or period will die before reaching the age of 1 year, if subject to age-specific mortality rates of that period, expressed as a rate per 1000 live births (as per WHO).

<sup>16</sup> Under-5 mortality rate (U-5MR) is the probability of a child born in a specific year or period dying before reaching the age of 5 years, if subject to age-specific mortality rates of that period, expressed per 1000 live births.

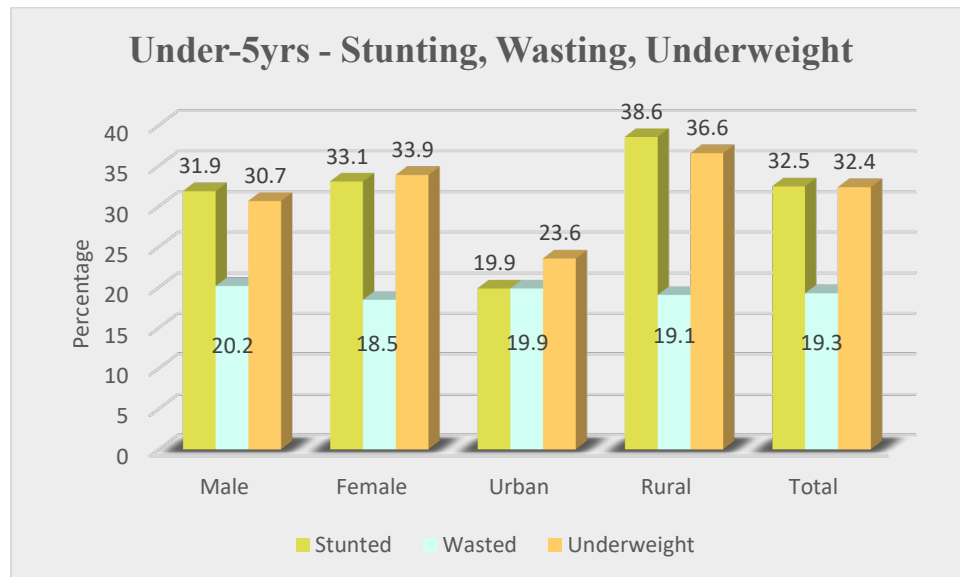
<sup>17</sup> However, the IMR target of 24 was set for 2012 in the Eleventh Five-year Plan but was achieved only in 2018.

<sup>18</sup> For a comparative study, we have taken three other States of South India – Andhra Pradesh, Kerala and Tamil Nadu. The rationale for the choice of these States is their high human capital outcomes, especially, health and education.

## Anthropometric Profile of Children in Karnataka

Taking a closer look at the nutritional status of children, in particular, by examining the anthropometric profile of children in the age group of under-5 years, 5-9 years and 10-19 years as reported in the Comprehensive National Nutritional Survey (CNNS) 2016-18, it is quite revealing that the children of Karnataka are vulnerable to any health shocks like the ongoing COVID-19 pandemic. Appendix A6 presents the major anthropometric indicators of children in the above mentioned three age groups, as provided by the CNNS-2016-18.

**Figure 1: Percentage Under-5 years Stunting, Wasting and Underweight – Sex & Residence**



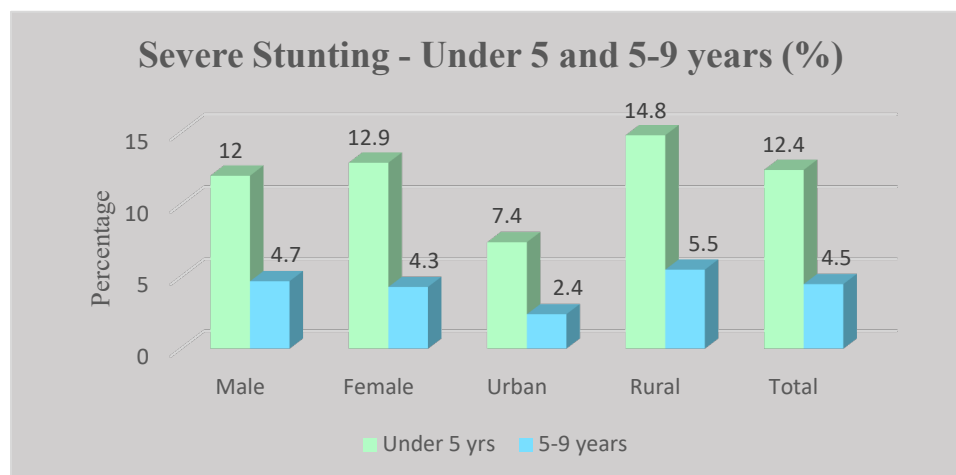
Source: Comprehensive National Nutrition Survey (CNNS) 2018

Children under-5 years seems to have poor anthropometric status as revealed by the prevalence of stunting (height-for-age), wasting (weight-for-height) and underweight (weight-for-age) among them<sup>19</sup>; 32.5 per cent are stunted, 19.3 per cent are wasted and 32.4 per cent are underweight (Appendix A6; Figure 1). Stunting and underweight are more prevalent among them, both male child and female child, than wasting. Wasting is comparatively higher for male child than female child. Similarly, stunting and underweight are more prevalent in rural areas than in urban areas; wasting is marginally high in urban areas though (Figure 1).

<sup>19</sup> Below -2 standard deviations (SD) for stunting, wasting and underweight, based on the WHO standards.

The rate of severe stunting<sup>20</sup> is higher for children under five years of age compared to that of 5-9 years old children. This is true for male and female children in these age group; however, the prevalence of severe stunting is almost the same for male and female children in both age groups. Severe stunting is more prevalent among rural children than among urban ones in the same age groups (Figure 2).

**Figure 2: Percentage Stunting among Under-5 years and 5-9 years – Sex and Residence**



Source: Comprehensive National Nutrition Survey (CNNS) 2018

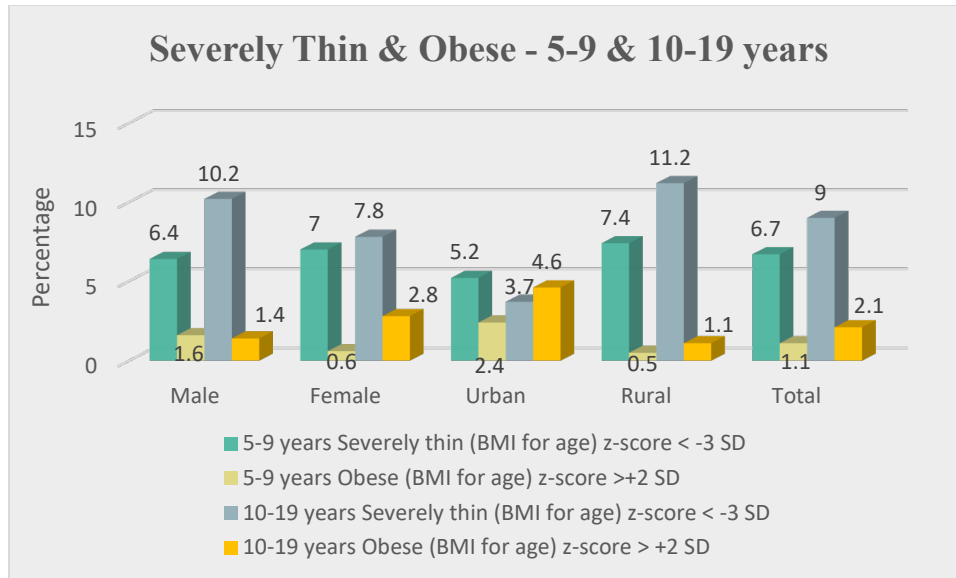
The prevalence of severe thinning (BMI for age)<sup>21</sup> is more than obesity (BMI for age)<sup>22</sup> among 5-9 years and 10-19 years old children. The same is the pattern for male and female children, except that in the 10-19 years age group, severe thinning and obesity is higher for male children than female children (Figure 3). The rural-urban difference in the prevalence of severe thinning is stark for 10-19 years age group, where it is 11 per cent among rural children and on the other hand it is only 3.7 per cent among urban children. In sharp contrast, obesity is much higher for urban children than rural children in both the age groups (Figure 3).

**Figure 3: Severely Thin and Obese among 5-9 and 10-19yrs - % by Sex and Residence**

<sup>20</sup> Below -3 standard deviations, based on the WHO standards.

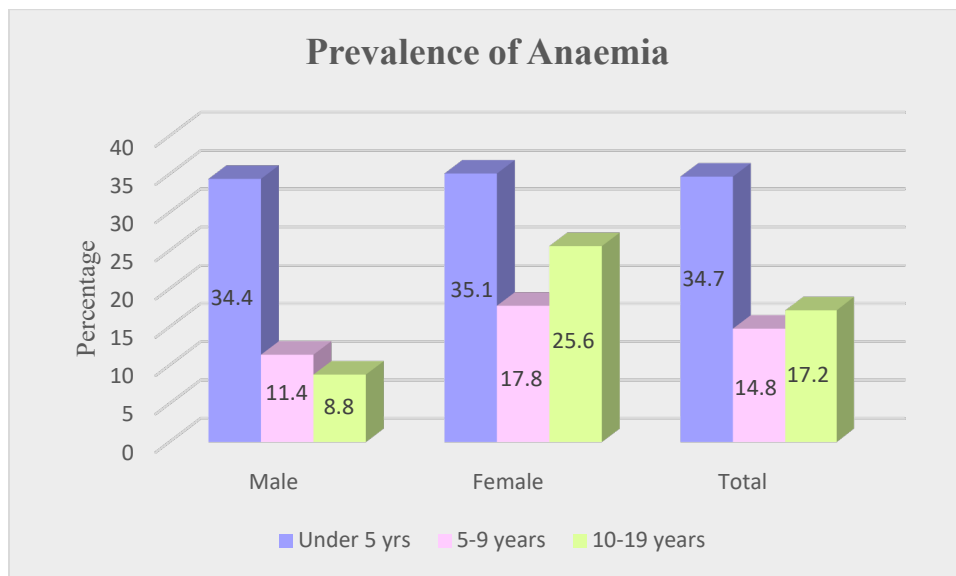
<sup>21</sup> z-score < -3 SD3, based on the WHO standards.

<sup>22</sup> z-score >+2 SD, based on the WHO standards.



Source: Comprehensive National Nutrition Survey (CNNS) 2018

**Figure 4: Percentage Prevalence of Anaemia among Under-5yrs, 5-9yrs and 10-19yrs**



Source: Comprehensive National Nutrition Survey (CNNS) 2018

The prevalence of anaemia<sup>23</sup> is considerably high for children in all the three age groups. However, children under five years old, both male female children, are largely anaemic (35 per cent) than

<sup>23</sup> CNNS estimated anaemia using the gold standard method, i.e., haemoglobin concentration in venous whole blood sample analysed by cyanmethaemoglobin method in the laboratory using automated haematology counter. These estimates cannot be directly compared with other large-scale surveys in India that estimate anaemia from capillary blood using Hemo Cue analyser; WHO standard cut-off.



the other two groups of children (Figure 4). However, it is more prevalent among female children in 5-9 years and 10-19 years groups than their male counterparts.

### **Education Outcomes**

According to SDG index, Karnataka again ranks fifth in the realisation of the goal of imparting quality education. Out of the seven education related indicators measuring the achievements in SDG of equal access to quality education for all, Karnataka has fared well in achieving the targets of four indicators; in fact it has gone beyond the target in the case of learning outcomes of class 5 students, leaving behind other major southern states in its learning outcomes for both class 5 and class 8 (refer Appendix A7). However, in three other indicators, Karnataka is far behind the stipulated target and is behind national average in the case of secondary level dropout rate. The state has an enormous task of bringing down the dropout rate at secondary school level from the current 26.18 percent to the targeted 10 percent by 2030. Also, it has to garner resources and adopt strategies to bring down the share of out-of-school children aged 6-13 years from the current 1.49 percent to below 0.28 percent by 2030. Additionally, the state has to augment pupil-teacher ratio in almost 25 percent of its elementary and secondary schools to reach the target by 2030.

The Economic Survey of Karnataka 2018-19 finds significant development in the field of education with increased public investment in to ensure access, equity and quality in education with community involvement (GoK, 2019a). The State's literacy rate has registered significant increase from 66.6 percent in 2001 to 75.4 percent in 2011 (GoK, 2018; GoK, 2019a) and has been marginally higher than the national average all through the decades from 1961 to 2011 (GoK, 2018). However, the state will have to go a long way to redeem the social, spatial and gender gaps in its literacy rate. The progress in literacy in the state is far from being inclusive as social, spatial and gender inequalities are observed in its literacy rate (GoK, 2018). Its female literacy rate is much lower than those of male and the rural-urban gap in literacy is much high with rural Karnataka having around 18 percentage points less than those of urban Karnataka (Appendix A8). The female literacy rate in rural Karnataka is even lower at 59.6 percent as against 81.71 percent female literacy rate in urban Karnataka. The gender difference in literacy rates of Scheduled Castes (SC) and Scheduled Tribes (ST) is even more alarming with around 18 percentage points less for females than males.

Realizing the urgency of meeting the SDGs by 2030, one of the measures taken by the state is increasing investment in infrastructure facilities that is inevitable for the expansion of school education to meet the target of 100 percent NER at elementary and secondary level by 2030. Appendix A9 shows the expansion of schools at all levels from 2014-15 to 2018-19. The overall increase in number of schools seems to be modest with total number of schools increasing by 3.9 percent from 2014-15 to 2018-19 and primary schools getting a greater number of new schools (1317 new schools). At the same time the state has not neglected secondary and higher secondary levels allotting it due share of expansion. However, there is also negative growth in number of primary and secondary schools in 2017-18, probably due to closure of some of the already existing cash crunched schools.

Interestingly, as far as the management of these schools are concerned, almost 70 percent of the elementary schools seems to be run by Education Department and only 23 percent are unaided schools. Whereas, an opposite scenario is witnessed in secondary schools where only 29.6 percent is managed by Education Department and 42 percent are unaided schools with private management. Overall, the state has a larger stake in school education with 61.7 percent of the total number of schools under its control, leaving just 27 percent of the schools to the private sector (Appendix A10).

The enrolment in all levels of school education has increased from 2014-15 to 2018-19 but with the exception of a decline in enrolment in classes I to V and classes IX to X in the year 2017-18 and classes VI to VIII in 2015-16 and 2016-17. In all levels of school education, enrolment of girls is less than those of boys during the same period (Appendix A11). However, the enrolment ratio, particularly net enrolment ratio (NER) does not look promising towards the achievement of targeted SDG. The GER and NER of primary education level have declined since 2006-07, while those of secondary level has increased considerably (Table 1). As observed by the State's Human Development Report 2014-15, a significant number of students from lower primary schools do not graduate to higher primary schools. The reason maybe distances from home to school or Cumulative Learning Deficit syndrome resulting from not being thorough with the basics. Anyhow, as per DISE 2014-15, the transition loss of enrolment is higher for Muslim and ST students (GoK, 2018).

**Table 1: GER and NER at Lower Primary, Higher Primary and Secondary Stages (in %)**

Year	Primary level		Higher primary level		Secondary level	
	GER	NER	GER	NER	GER	NER
2006-07	108.28	98.43	107.25	98.52	62	-
2007-08	110.93	96.1	107.53	95.61	65	-
2008-09	107.15	97.33	107.48	98.09	69.77	39.03
2009-10	106.53	95.21	103.1	95.15	75.29	45.07
2010-11	107.53	98.86	103.92	93.57	81.42	58.47
2011-12	107.46	99.21	105.16	96.95	85.65	65.76
2012-13	106.81	97.69	105.66	94.83	84.54	69.3
2013-14	102.36	93.56	90.47	81.78	75.99	55.33
2014-15	102.97	95.47	89.18	81.37	77.31	55.97
2015-16	102.98	96.4	93.36	79.16	83.22	61.75
2016-17	103.71	96.4	93.36	79.16	83.22	61.75
2017-18	102.77	94.45	93.99	80.35	82.37	64.07
2018-19	104.4	95.72	97.07	81.77	83.68	64.45

Source: DISE 2018-19 as in Economic Survey of Karnataka, 2018-19

**Table 2: Enrolments and Attrition of a Cohort of Students, 2005-06 to 2014-15**

Year	Class	Enrolment (in lakhs)	Attrition (in lakhs)	Cumulative Attrition (in lakhs)	% Cumulative Attrition I - X
2005-06	I	12.19	-	-	-
2006-07	II	11.72	0.47	-	3.86
2007-08	III	11.22	0.5	0.97	7.96
2008-09	IV	11.05	0.17	1.14	9.35
2009-10	V	10.85	0.21	1.35	11.07
2010-11	VI	10.42	0.42	1.77	14.52
2011-12	VII	10.25	0.17	1.94	15.91
2012-13	VIII	9.68	0.57	2.51	20.59
2013-14	IX	8.96	0.72	3.23	26.5
2014-15	X	8.5	0.46	3.69	30.27

Note: Effects of multiple enrolments (one child enrolled in more than one school), repeaters and veracity of data across the years are not considered here for want of data.

Source: Karnataka State Human Development Report (KSHDR) 2015

This transition loss could be clearly understood by a cohort analysis of enrolment and attrition. In a cohort analysis of 2005-06 batch of students from class I to class X, GoK (2018) finds significant enrolment loss as students progress from I through X (Table 2). The loss is greater after class VII as observed by the increase in attrition by 0.4 lakhs, where the cumulative attrition as a percentage increased from 15.9 percent to 20.6 percent. This is in spite of the ‘no detention’ policy followed under Right to Education Act 2009.

## *Exploring the Digit Space in Education*

In the present digital era of Information and Communication Technology (ICT) and Information and Technology Enables Services (ITES), education is increasingly transitioning into digital space. Even schools are progressively using ITES for teaching and learning at all levels of education. Acknowledging the immense potential of ICT in transforming education system and learning processes, the new National Education Policy (NEP) 2020 envisages to create National Educational Alliance for Technology (NEAT) as an autonomous body to serve as a platform for the use of ITES in teaching and learning processes in school education and higher education as well. The objectives of NEAT are as follows:

- (a) provide best educational technology to the students using a portal;
- (b) build intellectual and institutional capacities in educational technology;
- (c) provide independent evidence-based advice to Central and State governmental agencies on technology-based interventions, through its expert body;
- (d) envision strategic thrust areas in this domain; and
- (e) articulate new directions for research and innovation. (GoI, 2020 page 55)

All these are well thought out measures postulating to improve the quality of education at all levels in schools, colleges and universities. For a productive outcome, these new initiatives have to be reckoned with the question of accessibility. The NSSO 75<sup>th</sup> round on Household Social Consumption – Education 2017-18, reveals a glaring digital divide where hardly six percent of the total school going children from class I to XII has access to computers, of which only 4.6 percent has computer with internet facility (Table 3). The digital divide between rural and urban Karnataka is outrageous with only 0.8 percent of the school students having access to computers with internet facilities in rural sector whereas it is 11.9 percent in urban sector. Clearly, 95 percent of the students are deprived of education in the event of online education during a human calamity like the COVID-19 pandemic, even when Karnataka's net enrolment ratio (NER) at primary, upper primary and secondary levels stand at 95.72, 81.77 and 64.45, respectively (GoK, 2019a)<sup>24</sup>, and a combined NER at elementary and secondary levels stands at 85.54 (GoI, 2019)<sup>25</sup>.

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<sup>24</sup> [https://drive.google.com/file/d/1EQgh\\_7iroD35Jy5ov57OcuX0kQAu3aXf/view](https://drive.google.com/file/d/1EQgh_7iroD35Jy5ov57OcuX0kQAu3aXf/view)

<sup>25</sup> [https://niti.gov.in/sites/default/files/2019-12/SDG-India-Index-2.0\\_27-Dec.pdf](https://niti.gov.in/sites/default/files/2019-12/SDG-India-Index-2.0_27-Dec.pdf)

**Table 3. School Children (class I to XII) with access to Computer and Internet**

	<b>Has Computer and Internet</b>	<b>Has computer, No Internet</b>	<b>Total Access to Computer</b>
<b>Total</b>	4.63	1.28	5.90
<b>Rural</b>	0.80	0.17	0.97
<b>Urban</b>	11.87	3.38	15.25

Source: Author's calculation from NSSO 75<sup>th</sup> round on Social Consumption- Education

#### 4. Fiscal Space of the State Finance of Karnataka

Karnataka has maintained its fiscal prudence since 2005 having adopted its own fiscal rules framework, Karnataka Fiscal Responsibility Act - 2002, well before the Centre's implementation of Fiscal Responsibility and Budget Management (FRBM) Act, 2003. The State has consistently contained its fiscal deficit within the 3 percent limit stipulated by FRBM Act; its revenue deficit is near zero and the debt to GSDP ratio is below 20 percent (Table 4).

**Table 4: Debts and Deficits as a Percentage of GSDP**

	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019RE</b>	<b>2019-2020BE</b>
<b>Revenue Deficit</b>	0.77	0.27	0.04	0.06	0.17	0.11	0.33	0.01	0.02
<b>Fiscal Deficit</b>	-2.03	-2.09	-2.09	-2.14	-1.83	-2.37	-2.30	-2.62	-2.65
<b>Outstanding Liabilities</b>	17.00	16.79	16.57	17.35	16.80	17.46	17.26	17.57	19.44

Source: Ministry of Statistic and Programme Implementation (MOSPI) and National Institute of Public Finance and Policy (NIPFP)

While being fiscally prudent, the State of Karnataka has all the while witnessed falling tax and non-tax revenue to GSDP ratio since 2011-12, indicating lack of revenue buoyancy (Table 5). Its overall revenue stability, even with a falling own revenue receipts (ORR), seems to have been maintained, largely, by central transfers, particularly by the increased tax devolution, following the recommendation of the Fourteenth Finance Commission (FCXIV). The share of ORR and central transfers in the total revenue receipts have been brought to 60:40 ratio, where the loss in ORR is nearly compensated by a proportional increase in central transfers (Appendix A12). In other words, in the absence of revenue buoyancy, the near zero revenue deficit maybe attributed to the increased central transfers through tax devolution in particular, and through grant-in-aid.

**Table 5: Revenue Receipts (% of GSDP)**

		2011- 2012	2012- 2013	2013- 2014	2014- 2015	2015- 2016	2016- 2017	2017- 2018	2018- 2019RE	2019- 2020BE
<b>Own Revenue Receipts</b>		8.34	8.30	8.16	8.19	7.74	7.34	6.93	6.70	6.91
Own Tax Revenue		7.67	7.73	7.67	7.68	7.23	6.86	6.45	6.22	6.41
Own Non-tax Revenue		0.67	0.57	0.49	0.51	0.51	0.48	0.48	0.47	0.51
<b>Central Transfers</b>		3.18	2.94	2.80	3.20	3.63	3.68	3.95	4.11	4.54
Tax Devolution		1.83	1.82	1.69	1.60	2.29	2.38	2.35	2.36	2.51
Grant-in-aid		1.35	1.12	1.11	1.60	1.33	1.30	1.60	1.75	2.03
<b>Revenue receipts</b>		11.52	11.24	10.96	11.40	11.37	11.02	10.89	10.81	11.45

Source: Ministry of Statistic and Programme Implementation (MOSPI) and National Institute of Public Finance and Policy (NIPFP)

It is not uncommon for states to resort to expenditure compression to maintain the state finances within the stipulated FRBM limits. In the case of the State of Karnataka, except for slight intermittent ups and downs in spending, the state has restricted its capital expenditure to meager 2 to 2.5 percent of GSDP and has resorted to episodic expenditure compression in social sector spending (Appendix A13). To be precise, while there was expenditure compression in certain social sector spending, there was simultaneous expansion in expenditure in certain other social sector spending. In effect, there was some re-prioritization of expenditure towards water, sanitation, housing and urban development from education, health and nutrition.

The state's committed expenditure on interest payment has been consistently maintained around one percent of GSDP and below 10 percent of its revenue receipts, which is one of the criteria that enables the state to qualify for the special provisions of the FCXIV recommendations on relaxation of fiscal deficit threshold upto 3.5 percent of GSDP. Indeed, the state has met the other two criteria of having debt to GSDP ratio below 25 percent and zero revenue deficit for the current and the preceding year, for availing this provision. Yet the state has not amended its KFRA to incorporate this clause of fiscal flexibility recommended by the FCXIV (GoI, 2018). At this juncture it is important to note that the state's off-budget borrowing has been increasing since 2011-12, despite its fiscal prudence and being eligible for the special provisions of FCXIV to extend its deficit threshold. Even with off-budget borrowing, the debt liabilities of the state are within the threshold limit of FRBM Act. However, the size of the interest on off-budget borrowing to total interest payments of the state and the rising share of fiscal liabilities (off-budget borrowing included) in revenue receipts, is a cause of concern.

Against this backdrop of an otherwise prudent state finance, the stifling social sector spending on education, health and nutrition needs immediate review. This makes it particularly imperative to analyze the state budget with a child sensitive lens.

### **5. Ex-post Child Responsive Budgeting of Karnataka State Budget 2017-18 Accounts to 2020-21 Budget Estimates**

The study examined each demand for grants of the Annual State Budget of Karnataka and culled out each object head directed towards child specific spending. We calculated the share of child specific expenditure in each department and its share in total expenditure of the State, share in total social services expenditure, share in total consolidated fund of the State and its share in GSDP. In this section we discuss the results of the ex-post CRB of Karnataka's state budget for the financial year 2020-21 Budget Estimates (BE), 2019-20 Revised Estimates (RE) and BE, 2018-19 Accounts, BE and RE and 2017-18 Accounts. The analysis reveals that the CCA as a share of total expenditure net of interest payments, is 15.25 per cent for the financial year 2020-21BE, making up to 1.68 percent of GSDP (provisional) and 39.46 per cent of the state's total spending on social services (Table 6). The share of CCA as a percentage of total expenditure inclusive of interest payments is 13.64 per cent for the FY 2020-21BE. It should be mentioned here that Jha, Madhusudhan Rao, Siddarth, Sowmya, Lekshmi, Susmitha, Deepa, and Abraham (2019) in their analysis of the Union Budget and sixteen State Government Budgets of India, found that the State of Karnataka earmarked 12 percent of its total expenditure for child specific expenditure in 2018-19BE.

**Table 6. Total 100% Child Centric Allocation - Percentage to Total Expenditure, Social Services Expenditure, Total Consolidated Fund and GSDP**

	<b>2017-18 (Accounts)</b>	<b>2018-19 (BE)</b>	<b>2018-19 (RE)</b>	<b>2018-19 (Accounts)</b>	<b>2019-20 (BE)</b>	<b>2019-20 (RE)</b>	<b>2020-21 (BE)</b>
Total CCA	<b>2238407</b>	2645858	2643963	<b>2526773</b>	2888129	2909219	3039169
CCA % to Rv. Exp.	<b>14.92</b>	15.30	15.38	<b>14.81</b>	15.32	16.00	16.22
CCA % to Cap Exp.	<b>3.66</b>	2.90	2.65	<b>2.69</b>	2.62	2.09	2.86
CCA % to TE	<b>13.06</b>	13.10	13.18	<b>12.70</b>	12.96	13.60	13.64
CCA % to (TE- IP)	<b>14.21</b>	14.27	14.31	<b>13.82</b>	14.20	14.93	<b>15.25</b>
CCA % to SSE	<b>33.60</b>	32.94	33.77	<b>32.51</b>	34.34	37.39	<b>39.46</b>

CCA % to TCF	<b>12.13</b>	12.08	12.22	<b>11.78</b>	12.27	12.84	<b>12.78</b>
CCA % to GSDP	<b>1.68</b>	1.87	1.73	<b>1.79</b>	1.69	1.71	<b>1.68</b>

Note: TE (Total expenditure), TE-IP (Total expenditure net of Interest payment), SSE (Social Services Expenditure), TCF (Total Consolidated Fund) Source: Authors' calculation from Karnataka State Budget 2019-20 and 2020-21

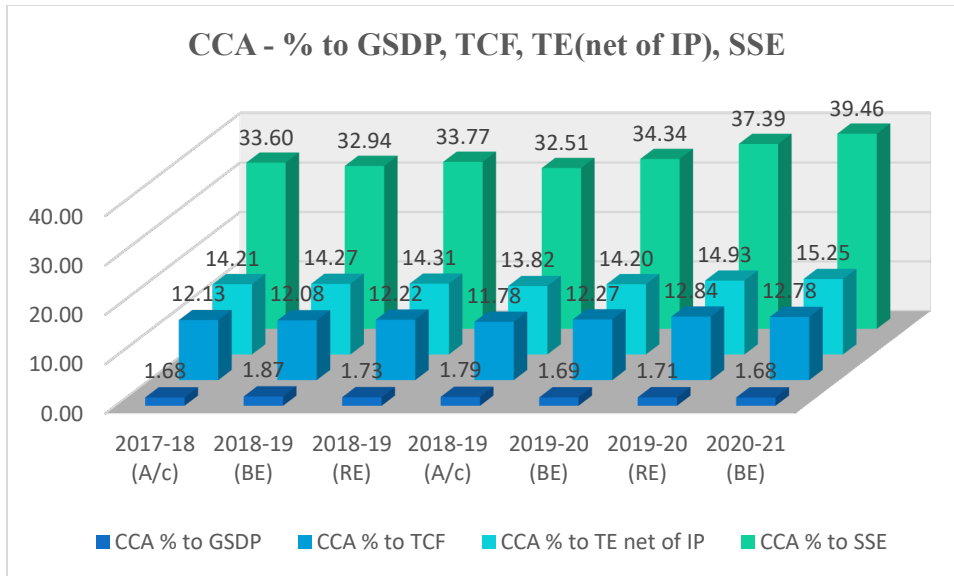
Though the actual spending on child specific programmes have increased in 2018-19 (accounts) in absolute terms, it has declined in terms percentage share of total expenditure, total consolidated fund of the State and as a share of total spending on social services, compared to that of 2017-18 Accounts. The CCA as a share of GSDP, however, has increased from 1.68 per cent in 2017-18 Accounts to 1.79 per cent<sup>26</sup> in 2018-19 Accounts and is budgeted at 1.68 per cent in 2020-21BE.

It is clear from Figure 5 that the CCA as a share of total social services expenditure (SSE) is slated to increase by at least six percentage points as budgeted in 2020-21BE, compared to 2017-18 Accounts. This is after a marginal decline in public spending on children as a share of SSE, in 2018-19 Accounts, as a percentage to total expenditure, the CCA has almost stagnated at around 12 per cent.

**Figure 5: Percentage share of CCA to GSDP, TCF, Total Expenditure net of IP and SSE**

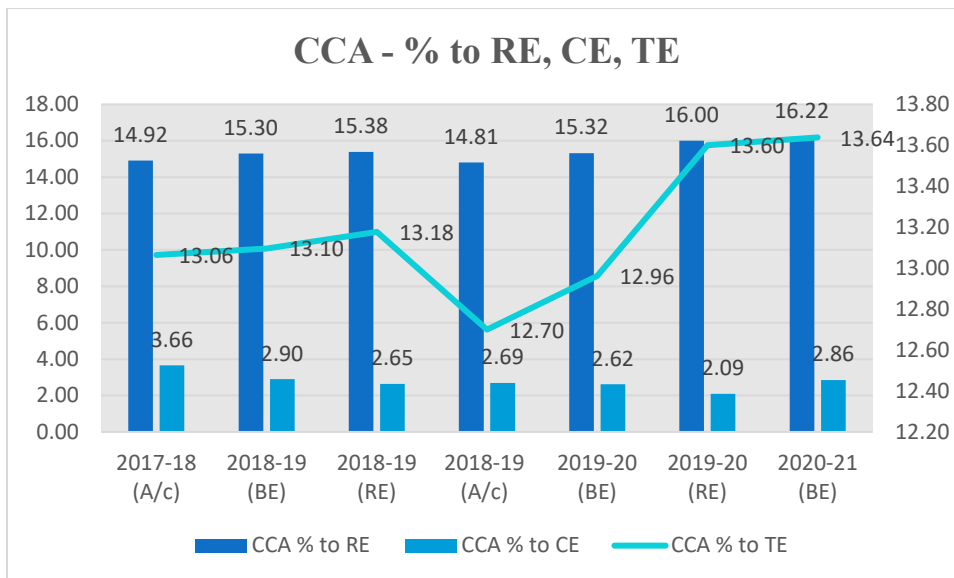
<sup>26</sup> The GSDP data used here is provisional for 2018-19 (accounts), 2019-20BE and RE, 2020-21BE.





Note: TE (Total expenditure), IP (Interest payment), SSE (Social Services Expenditure), TCF (Total Consolidated Fund) Source: Author's calculation from Karnataka State Budget 2019-20 and 2020-21

**Figure 6: Percentage share of CCA to Revenue and Capital Expenditure**



Note: RE- Revenue Expenditure; CE- Capital Expenditure; TE- Total Expenditure. Source: Author's calculation from Karnataka State Budget 2019-20 and 2020-21

The public expenditure on children constituted nearly 15 per cent of revenue expenditure in 2017-18 (accounts) and 2018-19 (accounts) and is expected to be 16 per cent in 2020-21BE (Figure 6). On the other hand, capital expenditure on child specific programmes was a low of 3.7 per cent in 2017-18 (accounts) and it declined by one percentage point in 2018-19 (accounts) and is budgeted at 2.9 per cent in 2020-21BE (Figure 6).

Table 7 presents the department-wise distribution of expenditure on child specific schemes in absolute figures and as a share of total budget of the respective departments. In all, there are only seven departments that have allocated resources specifically for children. These departments include Forest, Ecology and Environment, Social Welfare, Women and Child Development, Education, Health and Family Welfare, Labour and Skill Development and Law. Across these departments, combinedly, there are 101 major heads where resources are earmarked for schemes that directly benefit children. These expenditures have been sub-divided into programme expenditure and non-programme expenditure, where the latter consists of administrative expenditure like salaries of staff (Table 7). There are other schemes which may indirectly benefit children in these seven and other departments but that is beyond the scope of this analysis.

**Table 7: Department-wise CCA and its percentage to Total Departments Budget (Rs. in Lakhs)**

<b>Table: Percentage share of the expenditures dedicated to children over the total budget of the respective departments (Rs. in Lakhs)</b>																
DD No	Department	2017-18 (Actuals)			2018-19 (Accounts)			2019-20 (BE)			2019-20 (RE)			2020-21 (BE)		
		Non-prog Exp	Prog Exp.	Total	Non-prog Exp	Prog Exp.	Total	Non-prog Exp	Prog Exp.	Total	Non-prog Exp	Prog Exp.	Total	Non-prog Exp	Prog Exp.	Total
8	<b>Forest, Ecology and Environment</b>															
	CCA	0	7773.7	7773.7	0	9008.64	9008.64	0	8718	8718	0	8818	8818	0	9265	9265
	Total Dept Budget			186759.37			159378			148656.48			155951.1			190132.3
	% to Dept Budget	0.00	4.16	4.16	0.00	5.65	5.65	0.00	5.86	5.86	0.00	5.65	5.65	0.00	4.87	4.87
10	<b>Social Welfare Department</b>															
	CCA	0	131216.02	131216.02	0	143798.4	143798	0	145464	145463.96	0	150825.12	150825.1	0	156256	156256
	Total Dept Budget			1154940.4			1191778			1111668.6			1005645			940173
	% to Dept Budget	0.00	11.36	11.36	0.00	12.07	12.07	0.00	13.09	13.09	0.00	15.00	15.00	0.00	16.62	16.62
11	<b>Department of Women &amp; Child Development</b>															
	CCA	543.99	325266.71	325810.7	350.1	359960.3	360310	537	472964	473501	537	471635.21	472172.2	498	411249.5	411747.5
	Total Dept Budget			453837.6			494055			523704.76			522041.3			463488.9
	% to Dept Budget	0.12	71.67	71.79	0.07	72.86	72.93	0.10	90.31	90.41	0.10	90.34	90.45	0.11	88.73	88.84
17	<b>Education Department</b>															
	CCA	1270488	475618.59	1746106.3	1539300	466409.1	2005709	1666505.7	566732.9	2233238.7	1712971	557010.21	2269981	1863521	583974.5	2447495
	Total Dept Budget			2195134.2			2420128			2744291.4			2776078			2855402
	% to Dept Budget	57.88	21.67	79.54	63.60	19.27	82.88	60.73	20.65	81.38	61.70	20.06	81.77	65.26	20.45	85.71
22	<b>Health and Family Welfare Department</b>															
	CCA	22655.73	4324.35	26980.08	4679.37	2766.58	7445.95	21819.65	4988	26807.65	4885	1988	6873	7171	4700	11871
	Total Dept Budget			779497.55			916120			932628.54			880330.6			991665.9
	% to Dept Budget	2.91	0.55	3.46	0.51	0.30	0.81	2.34	0.53	2.87	0.55	0.23	0.78	0.72	0.47	1.20
23	<b>Labour &amp; Skill Development</b>															

CCA	0	520	520	0	500	500	0	400	400	0	400	400	0	400	400
Total Dept Budget			127432.13			122635			144588.46			146966.9			153085.7
% to Dept Budget	0.00	0.41	0.41	0.00	0.41	0.41	0.00	0.28	0.28	0.00	0.27	0.27	0.00	0.26	0.26
27	<b>Law Department</b>														
CCA	0	0	0	0	0	0	0	0	0	149	0	149	2134	0	2134
Total Dept Budget			72345.66			151640			120678.93			123875.4			137042.4
% to Dept Budget	--	--	--	--	--	--	--	--	=	0.12	0.00	0.12	1.56	0.00	1.56
<b>Total Child Centric Allocation</b>															
<b>Total CCA</b>	1293687	944719.37	2238406.8	1544330	982442.9	2526773	1688862.4	1199267	2888129.3	1718542	1190676.5	2909219	1873324	1165845	3039169
% to Total CSE	57.80	42.20	100.00	61.12	38.88	100.00	58.48	41.52	100.00	59.07	40.93	100.00	61.64	38.36	100.00

Note: 1. The figures of the total budget for the respective departments has been taken from the Karnataka State Budget.  
Source: Author's calculation from Karnataka State budget document of 2019-20 and 2020-21

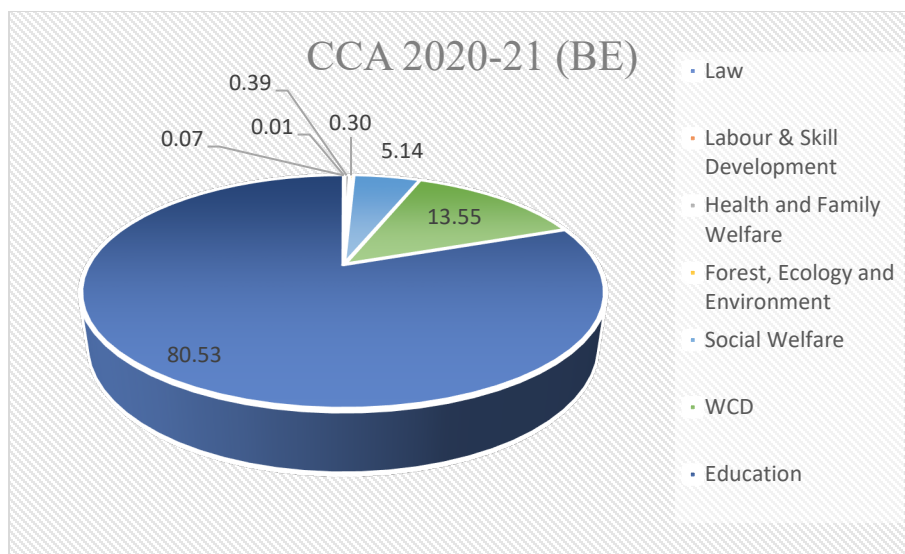
Culling out CCA from each department heads, the analysis shows that out of the seven departments that have allocated resource for children, only three department have anything sizable for them (Figure 7). The largest share of CCA comes from education department, particularly primary and secondary education department which accounts for 80.5 per cent of the total CCA in 2020-21BE (Table 8), which has increased by 2.5 percentage points from that of 2017-18 Accounts (78 per cent). The other two department that have considerable spending for children are the Department of Women and Child Development (13.6 per cent in 2020-21BE) and the Department of Social Welfare (5.1 per cent in 2020-21BE) (Table 8 and Figure 7). The CCA in Department of Women and Child Development has declined by 2.7 percentage points from that of 2019-20RE whereas in the Department of Social Welfare it has remained almost the same as 2019-20RE (Table 8). The CCA in the other four departments is almost negligible, where it is hardly 0.5 per cent in each department.

**Table 8 Distribution of CCA across different Departments as percentage to Total CCA**

Departments	2017-18	2018-19	2018-19	2018-19	2019-20	2019-20	2020-21
	(A/c)	(BE)	(RE)	(A/c)	(BE)	(RE)	(BE)
Law	0.00	0.00	0.00	0.00	0.00	0.01	0.07
Labour & Skill Development	0.02	0.02	0.02	0.02	0.01	0.01	0.01
Health and Family Welfare	1.21	1.01	0.92	0.29	0.93	0.24	0.39
Forest, Ecology and Environment	0.35	0.49	0.49	0.36	0.30	0.30	0.30
Social Welfare	5.86	4.79	4.79	5.69	5.04	5.18	5.14
WCD	14.56	15.77	16.11	14.26	16.39	16.23	13.55
Education	78.01	77.93	77.67	79.38	77.32	78.03	80.53

Source: Authors' calculation from Karnataka State Budget 2019-20 and 2020-21BE

**Figure 7: Percentage Distribution of CCA across Departments – 2020-21BE**



Source: Authors' calculation from Karnataka State Budget 2019-20

Considering the fact that the highest allocation for child specific programmes goes to the Department of Education and the Department of Women and Child Development, it is worth examining it from different dimensions. As a share, the public spending on children's education in 2017-18 Accounts and 2018-19 Accounts constituted 10 per cent of the total expenditure of the State and it marginally increased to 11 per cent when committed expenditure of interest payment is excluded from the total expenditure. It is budgeted to be 11 per cent of total expenditure (interest payment included) and 12 per cent of total expenditure (interest payment excluded), in 2020-21BE (Table 9).

**Table 9: CCA in Education and Health – Percentage to TE, SSE, TCF and GSDP**

CCA for Education							
	2017-18 (A/c)	2018-19 (BE)	2018-19 (RE)	2018-19 (A/c)*	2019-20 (BE)*	2019-20 (RE)*	2020-21 (BE)*
CCA (Rs in lakhs)	1746106.3	2062018	2053624.53	2005709.25	2233238.65	2269981.48	2447495.07
% to TE	10.08	10.23	10.19	10.08	10.07	10.61	10.98
% to TE less IP	10.97	11.15	11.06	10.97	11.04	11.65	12.28
% to Total SSE	25.93	25.74	26.10	25.80	26.69	29.17	31.78
% to TCF	9.36	9.44	9.44	9.35	9.54	10.02	10.29
% to GSDP *	1.29	1.46	1.34	1.42	1.31	1.34	1.36
CCA for Health							
CCA (Rs in lakhs)	352790.78	443813	450311.88	367756.33	500308.65	479045.21	423618.5
% to TE	2.04	2.20	2.23	1.85	2.26	2.24	1.90
% to TE less IP	2.22	2.40	2.43	2.01	2.47	2.46	2.13
% to Total SSE	5.24	5.54	5.72	4.73	5.98	6.16	5.50
% to TCF	1.89	2.03	2.07	1.71	2.14	2.11	1.78

% to GSDP *	0.26	0.32	0.29	0.26	0.29	0.28	0.23
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Note: \* GSDP data for the years 2018-19 (Accounts), 2019-20BE, 2019-20RE and 2020-21BE are provisional; TE (Total expenditure), TE-IP (Total expenditure net of Interest payment), SSE (Social Services Expenditure), TCF (Total Consolidated Fund).

Source: Computed by the authors from Karnataka State Budget 2019-20 and 2020-21

The public education expenditure on children constituted a quarter of the total social services expenditure (SSE) in 2017-18 Accounts and 2018-19 Accounts and is expected to be roughly 32 per cent in 2020-21BE. It was nine per cent of the total consolidated fund (TCF) of the State in both 2017-18 Accounts and 2018-19 Accounts and it expected to be 10 per cent in 2020-21BE. All these being so, however, the child specific public spending on education as a percentage to GSDP was a meagre 1.3 per cent and 1.4 per cent, respectively, in 2017-18 Accounts and 2018-19 Accounts and is budgeted to be roughly the same in 2020-21BE. Despite being the largest CCA directly benefiting children, the public education expenditure on children is mere pittance as a share of GSDP.

The case of public health expenditure on children is even more precarious. The public spending on child health is spread across the Department of Women and Child Development and the Department of Health and Family Welfare. Therefore, for this analysis, we have combined the CCA in both the departments to collate total public expenditure on child health. While it constitutes roughly 14 per cent of the total CCA, it is hardly two per cent of the total spending of the State in 2018-19 Accounts and is expected to be the same in 2020-21BE; it is no different as a share of total consolidated fund of the state. More importantly, as a share of GSDP, public expenditure on child health is alarmingly low at 0.3 per cent in 2017-18 Accounts and 2018-19 Accounts and is budgeted to be even lower at 0.2 per cent in 2020-21BE (Table 14).

### **Re-Categorization of the CCA based on the UNICEF Classification**

Child rights, in terms of nutrition, free education, access to health care and freedom from exploitation and discrimination, were first highlighted as human rights by the UN Declaration of the Rights of Child 1959 (United Nations, 1959). Later, with the ratification of the UN Convention on Rights of the Child 1989 (UNCRC) by most nations, except the USA and Somalia, it became the responsibility of the state to ensure the survival, development, protection and participation of the child as not just basic needs but as the rights of the child (Mehrotra, S. 2006). UNICEF (2017) states that the obstacles to the realisation of the goals of child rights is fundamentally related to

public finance management (PFM) challenges. Therefore, in accordance with these objectives of the UNCRC, UNICEF has developed a framework for public finance for children (PF4C) to help countries better manage their public finance to ensure the realisation of the goals of child rights in terms of survival, development, protection and participation. The objectives of the PF4C Framework are as follows:

1. Sufficient resources are allocated for child-related policies and programmes, including by mobilizing additional funds, for full implementation.
2. Spending for children is made more efficient by timely disbursement and reducing leakages.
3. Results-based budgeting and value for money approaches are adopted for more effective spending for children.
4. Resources are better distributed to promote equitable spending with greater attention to disadvantaged groups and areas.
5. Citizens including children and adolescents are empowered to monitor and participate in budget processes for more transparent and accountable spending. (UNICEF, 2017)

Based on the PF4C Framework, we have re-categorized the CCA into five categories as follows:

**a) Protection** – public expenditure on schemes aimed to protect children from all sorts of atrocities, particularly, the CCA under the Department of Law on “Fast Track Special Courts for disposal of cases pending under Rape and POCSO Act”. Apart from this, there are CCA for child protection like care centers for children under the Department of Women and Child Development, toilets and drinking water facilities in schools under Department of Education, Shuchi Yojane and child health care institutes under the Department of Health and Family Welfare and allocation for rehabilitation of child labour under the Department of Labour and Skill Development.

Public expenditure on schemes directed towards child protection has increased in absolute terms but as a share of total expenditure (both net of IP and otherwise) has almost stagnated around one per cent; in fact, as a share of net total expenditure, CCA for protection has slightly declined from 1.1 per cent in 2017-18 Accounts to 0.8 per cent in 2018-19 Account and is again slated for one per cent in 2020-21BE (Table 10). As a share of social service expenditure (SSE), the spending on child protection schemes is proposed to be around 2.7 per cent in 2020-21 BE, which is a marginal increase from that of 2018-19 Accounts but

almost the same as 2017-18 Accounts. However, as a percentage to GSDP, the spending on child protection has stagnated at a miniscule 0.1 per cent.

**Table 10: Child Specific Expenditure – Protection**

	<b>Accounts 2017-18</b>	<b>Budget 2018-19</b>	<b>Revised 2018-19</b>	<b>Accounts 2018-19</b>	<b>Budget 2019-20</b>	<b>Revised 2019-20</b>	<b>Budget 2020-21</b>
<b>Protection</b>	<b>171503.6</b>	<b>145332</b>	<b>161830.9</b>	<b>141067.1</b>	<b>198660.7</b>	<b>198246.2</b>	<b>206554.8</b>
% to TE	0.99	0.72	0.80	0.71	0.90	0.93	0.93
% to TE-IP	1.08	0.79	0.87	0.77	0.98	1.02	1.04
% to SSE	2.55	1.81	2.06	1.81	2.37	2.55	2.68
% to TCF	0.92	0.67	0.74	0.66	0.85	0.87	0.87
% to GSDP	0.13	0.10	0.11	0.10	0.12	0.12	0.11

Note: TE (Total expenditure), TE-IP (Total expenditure net of Interest payment), SSE (Social Services Expenditure), TCF (Total Consolidated Fund); Source: Computed by the authors.

**b) Regulatory** – These include public expenditure on all administrative and regulatory bodies like Commissionerate of Public Instructions, Karnataka Secondary Education Examination Board and others, established to ensure the realisation of child rights. The actual spending on such schemes had declined in 2018-19 Accounts from that of 2017-18 Accounts (Table 11). Its share in total expenditure of the State was only 0.08 per cent and is budgeted to be the same in 2020-21BE. As a share of social services expenditure, it was 0.22 per cent in 2018-19 Accounts and is again budgeted to be the same in 2020-21BE, though in absolute terms there is a marginal increase from that of 2018-19 Accounts. However, it constitutes a meagre fraction of the GSDP and has remained so since 2017-18 Accounts.

**Table 11: Child Specific Expenditure – Regulatory**

	<b>Accounts 2017-18</b>	<b>Budget 2018-19</b>	<b>Revised 2018-19</b>	<b>Accounts 2018-19</b>	<b>Budget 2019-20</b>	<b>Revised 2019-20</b>	<b>Budget 2020-21</b>
<b>Regulatory</b>	<b>17925.94</b>	<b>15361</b>	<b>16611</b>	<b>16799.69</b>	<b>19776</b>	<b>19955.69</b>	<b>17290</b>
% to TE	0.10	0.08	0.08	0.08	0.09	0.09	0.08
% to (TE-IP)	0.11	0.08	0.09	0.09	0.10	0.10	0.09
% to SSE	0.27	0.19	0.21	0.22	0.24	0.26	0.22
% to TCF	0.10	0.07	0.08	0.08	0.08	0.09	0.07
% to GSDP	0.01	0.01	0.01	0.01	0.01	0.01	0.01

Note: TE (Total expenditure), TE-IP (Total expenditure net of Interest payment), SSE (Social Services Expenditure), TCF (Total Consolidated Fund); Source: Computed by the authors.

- c) **Economic Empowerment** – these include spending on programmes for improving the quality of education, construction of polytechnics and vocationalisation of secondary education, meant to empowering children to make a living. They form a very meagre share of total expenditure and in fact negligible share of GSDP. It is budgeted less in 2020-21BE compared to 2019-20BE and RE and even less than 2017-18 Accounts, both in absolute terms and as a percentage to total expenditure and social services expenditure (Table 12).

**Table 12: Child Specific Expenditure – Economic Empowerment**

	Accounts 2017-18	Budget 2018-19	Revised 2018-19	Accounts 2018-19	Budget 2019-20	Revised 2019-20	Budget 2020-21
<b>Economic Empowerment</b>	<b>16613.53</b>	<b>14057</b>	<b>13557</b>	<b>13630.34</b>	<b>17615</b>	<b>14917.5</b>	<b>13780</b>
% to TE	0.10	0.07	0.07	0.07	0.08	0.07	0.06
% to TE-IP	0.10	0.08	0.07	0.07	0.09	0.08	0.07
% to SS	0.25	0.18	0.17	0.18	0.21	0.19	0.18
% to TCF	0.09	0.06	0.06	0.06	0.08	0.07	0.06
% to GSDP	0.01	0.01	0.01	0.01	0.01	0.01	0.01

Note: TE (Total expenditure), TE-IP (Total expenditure net of Interest payment), SSE (Social Services Expenditure), TCF (Total Consolidated Fund); Source: Computed by the authors.

- d) **Financial Empowerment** – these include spending aimed at mitigating the financial constraints of children in achieving their rights, like scholarships for education and other financial aids. This constituted a measly share of 0.8 per cent and 0.6 percent of net total expenditure of the State in 2017-18 Accounts and 2018-19 Accounts, respectively, and is expected to be 0.7 per cent in 2020-21BE. Its share in GSDP has also remained a negligible 0.1 per cent since 2017-18 Accounts (Table 13).

**Table 13: Child Specific Expenditure – Financial Empowerment**

	Accounts 2017-18	Budget 2018-19	Revised 2018-19	Accounts 2018-19	Budget 2019-20	Revised 2019-20	Budget 2020-21
<b>Financial Empowerment</b>	<b>129213.8</b>	<b>150361</b>	<b>140265</b>	<b>107012.7</b>	<b>189934.9</b>	<b>178420.9</b>	<b>128551.7</b>
% to TE	0.75	0.75	0.70	0.54	0.86	0.83	0.58
% to TE-IP	0.81	0.81	0.76	0.59	0.94	0.92	0.65
% to SS	1.92	1.88	1.78	1.38	2.27	2.29	1.67
% to TCF	0.69	0.69	0.65	0.50	0.81	0.79	0.54
% to GSDP	0.10	0.11	0.09	0.08	0.11	0.11	0.07



Note: TE (Total expenditure), TE-IP (Total expenditure net of Interest payment), SSE (Social Services Expenditure), TCF (Total Consolidated Fund); Source: Computed by the authors.

e) **Social Development** – these are expenditures directed to motivate and incentivize children as students and other spending on social welfare schemes particularly meant for upliftment of children from socially and economically backward castes, tribes and class groups and minority communities. The spending on social development is the single largest public spending on child specific schemes dedicated to the realisation of the goals of child rights. Over the years from 2017-18 Accounts this has increased both in absolute and percentage terms. As a share of net total expenditure of the State, the spending on social development constituted around 12 per cent in both 2017-18 Accounts and 2018-19 Accounts and is expected to be 13 per cent in 2020-21BE (Table 14). The spending on social development also constitutes a sizable portion of total social services expenditure of the State, with 28 per cent in 2017-18 Accounts, increasing to 29 per cent in 2018-19 Accounts and is budgeted at 35 per cent of total social services spending in 2020-21BE. However, as a share of GSDP, this spending accounted for only 1.4 per cent and 1.6 per cent in 2017-18 Accounts and 2018-19 Accounts, respectively (Table 14).

**Table 14. Child Specific Expenditure – Social Development**

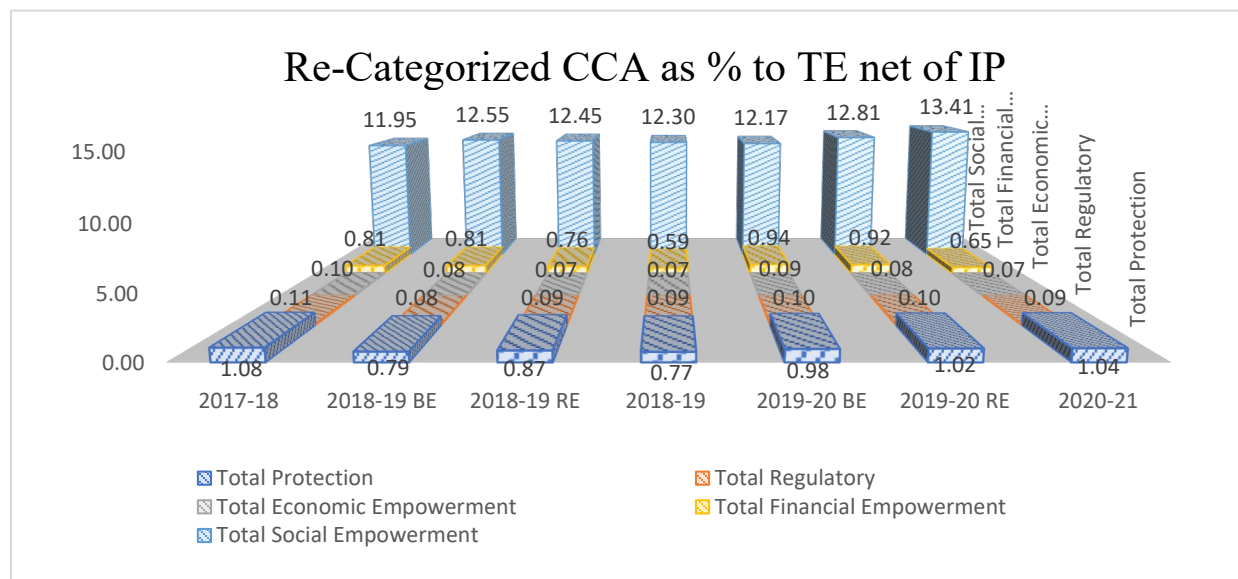
	<b>Accounts 2017-18</b>	<b>Budget 2018-19</b>	<b>Revised 2018-19</b>	<b>2018-19 Accounts</b>	<b>Budget 2019-20</b>	<b>Revised 2019-20</b>	<b>Budget 2020-21</b>
<b>Social Development</b>	<b>1903150</b>	<b>2320747</b>	<b>2311700</b>	<b>2248263</b>	<b>2462143</b>	<b>2497679</b>	<b>2672992</b>
% to TE	10.99	11.52	11.47	11.30	11.11	11.68	12.00
% to TE-IP	11.95	12.55	12.45	12.30	12.17	12.81	13.41
% to SS	28.27	28.97	29.38	28.92	29.43	32.10	34.71
% to TCF	10.20	10.62	10.63	10.48	10.52	11.02	11.24
% to GSDP	1.41	1.65	1.51	1.60	1.45	1.47	1.48

Note: TE (Total expenditure), TE-IP (Total expenditure net of Interest payment), SSE (Social Services Expenditure), TCF (Total Consolidated Fund); Source: Computed by the authors.

The re-categorized child specific expenditure into the above five categories show that the spending aimed at social development of children holds the highest share in the total expenditure of Karnataka State Budget 2020-21 BE (Figure 8). While the expenditure share on social development has an increasing trend since 2017-18 Accounts, the spending on all other categories have a declining trend. It seems that the state's child specific expenditure is directed largely

towards social development of children and less on protection, regulation, financial and economic empowerment.

**Figure 8. Re-categorized CSE to Total Expenditure net of Interest Payment**



Source: Computed by the authors.

Through this ex-post analysis of Karnataka State Budget 2020-21, it is clear that the distribution of public finance for child specific schemes is largely skewed towards primary and secondary education expenditure. Also, much of the expenditure for child welfare is routed through Department of Women and Child Development and is largely for programmes under Integrated Child Development Schemes. When these expenditures are re-categorized according to UNICEF’s criteria, it shows that much of these spending serve the purpose of social empowerment of children, and much less for protection, regulation, financial and economic empowerment. This being the case, it is important to analyze the fiscal marksmanship of the budget to assess the accuracy in the estimation of the expenditure so that appropriate allocation of funds could be carried out and welfare and development programmes could function undisrupted.

## 6. Fiscal Marksmanship

The importance of fiscal marksmanship lies in the mandate of fiscal policy of maintaining the economy ‘in the narrow path between full employment and inflation’ by accurately forecasting how much more or how little resources are needed to add to or reduce demand (Allan, 1965). A

budget is the instrument through which the government tries to fulfil this objective of public financial management (PFM) through appropriate allocation and distribution of resources (Asher, 1978). For an accurate forecasting of budget estimates, knowledge of the demand for and supply of resources in the private sector and an accurate predication of the outturn of the budget is necessary (Allan, 1965). These estimates are the perceptions of the government regarding the financial requirement for the achievement of its objectives (Asher, 1978) and if these estimates go wildly inaccurate, then the government may not be able to pursue its economic policies successfully (Prest, 1975).

Allan (1965), analysing the budget errors in the United Kingdom's budget from the years 1951 to 1963 (inclusive), focuses on the importance of endogenous factors causing budget errors. The study finds too high degree of inaccuracy in budget estimates, especially in the revenue estimates, and finds a negative correlation between budget estimates and outturns. As an explanation to this negative correlation, the study concludes that when a small surplus is budgeted, it injects effective demand into the economy, which, through multiplier effect and capital stock adjustments, increases income, which in turn, increases tax returns, thereby increasing revenue beyond expectation.

Taking this even further, Davis (1980) measures the accuracy of the budget estimates in signaling estimated borrowing requirements of United Kingdom during the period 1951-78. The study finds that there are turning point errors, i.e., wrong direction of changes in budget estimates of borrowing requirements and is more worrying given its importance for monetary policy (Davis, 1980).

Bretschneider, Gorr, Grizzle and Klay (1989), analysed the factors that influence the accuracy in forecasting government revenue in the state government budget estimates of the United States by factoring in political environment and organizational procedures used in forecasting. Besides, they account for randomness of dependent variable time series and forecasting techniques. Using three primary survey data of state governments on percentage forecasts errors for total and sales tax revenues, the study estimates two measures of forecast accuracy, mean and median absolute percentage errors, following a linear model that uses ordinary least squares and least absolute value regressions. The results show that the ideological dominance in the political environment decreases forecast accuracy and also when outside expert advisors are used for forecasting. Whereas forecast

accuracy increases when there are more independent agencies doing the forecasts and when there are formal procedures for combining the competing forecasts. Contrary to expectations, it is found that simple regression models and judgmental (qualitative) methods increase forecast accuracy rather than complex econometric models and time series methods.

In the Indian context, studies on fiscal marksmanship has examined the credibility of the budget forecasts of revenue and expenditure, in terms of magnitude and direction of errors and the sources of the errors, whether exogenous or endogenous, as well. In an interesting analysis of the union budget from 1967-68 to 1975-76, Asher (1978), examines the budget errors in the budget estimates and revised estimates of revenue and expenditure of the Government of India. The study computes the mean net errors and mean gross errors in the estimation of total revenue and expenditure and its components and finds underestimation of revenue as well as expenditure during the period under consideration. However, the extent of error in expenditure has been much greater, indicating the more expansionary impact of the budget than what was planned. This leaves more room for improvement in the fiscal marksmanship of the government.

In yet another analysis of sub-national budget of Government of Kerala Shreshtha and Chakraborty (2019) used Theil Index and found significant magnitude of forecasting errors in the case of tax revenue in the years from 2011-12 to 2016-17. The study also found that these errors were largely due to random components rather than systematic components for all the macro-fiscal variables, except for own revenue, grants and capital expenditure. The study also provides a simple fiscal marksmanship ratio of BE/Actuals and RE/Actuals, which reflects the underestimation or overestimation of the macro fiscal variables in aggregates. A ratio greater than one implies an overestimation and less than one indicates underestimation.

The present analysis uses this simple fiscal marksmanship ratio to assess the under/overestimation of CCA in the state budget of Karnataka 2018-19. Table 15 provides the fiscal marksmanship ratio (BE/Actuals) of the total CCA in 2018-19 annual budget and the BE/Actuals ratio of its

disaggregated expenditure by programme and non-programme heads<sup>27</sup>. It also provides the BE/Actuals ratio of the total budget of the concerned department.

Out of the seven departments that have CCA, the only credible allocation is observed in the Department of Labour and Skill Development where the BE/Actuals ratio is one. This means that the actual spending was exactly equal to what was projected in the budget estimates. In most of the other departments the CCA is overestimated, as these departments ended up spending less than what was proposed in the budget estimates. The highest overestimation is observed for the Department of Health and Family Welfare with BE/Actuals ratio of 3.57; the department's non-programme expenditure has even higher ratio of 4.62, indicating much less has been spent compared to the proposed expenditure.

**Table 15: Fiscal Marksmanship of CCA in Karnataka State Budget 2018-19**

<b>BE/Actuals – CCA, Annual Budget 2018-19</b>				
<b>DD No</b>	<b>Department</b>	<b>Administrative Exp.</b>	<b>Programme Exp.</b>	<b>Total</b>
<b>8</b>	<b>Forest, Ecology and Environment</b>			
	Child-Centric Allocation	0.00	1.43	1.43
	Total Department Budget			1.07
<b>10</b>	<b>Social Welfare Departments</b>			
	Child-Centric Allocation	0.00	0.84	0.84
	Total Department Budget			0.97
<b>11</b>	<b>Department of Women &amp; Child Development</b>			
	Child-Centric Allocation	1.21	1.16	1.16
	Total Department Budget			1.16
<b>17</b>	<b>Education Department</b>			
	Child-Centric Allocation	1.00	1.12	1.03
	Total Department Budget			1.07
<b>22</b>	<b>Health and Family Welfare Department</b>			
	Child-Centric Allocation	4.62	1.80	3.57
	Total Department Budget			1.02
<b>23</b>	<b>Labour &amp; Skill Development</b>			
	Child-Centric Allocation	0.00	1.00	1.00
	Total Department Budget			1.03
	<b>Total CCA</b>	<b>1.01</b>	<b>1.10</b>	<b>1.04</b>

Source: Authors' own calculation from Karnataka State Budget 2020-21

<sup>27</sup> The budget allocation on each head may comprise of two components: programme expenditure and non-programme expenditure; programme expenditure is for the programme related expenditure and non-programme expenditure is for meeting the administrative expenditure related to the programme.

The Department of Education has the least overestimation of CCA with BE/Actuals ratio of 1.03 and this overestimation is more for programme expenditure where the ratio is 1.12. The Department of Women and Child Development has overestimated both programme and non-programme expenditure of child specific schemes, where BE/Actuals ratios for CCA are greater than one; hence, the total CCA of this department is also overestimated. This reflects the poor budget credibility of the department's allocation for children, where BE/Actuals ration is greater than one.

The lone scheme specifically allocated for children under the Department of Forest, Ecology and Environment is also underutilized. The allocation was only on programme expenditure. The BE/Actuals ratio of the department's CCA is 1.43, which reveals its overestimation and thus poor budget credibility. The only department that has overspent on child specific programmes is the Department of Social Welfare. The department had allocated for programme expenditures of the child specific schemes. The BE/Actuals ratio of this allocation is 0.84, which reveals the underestimation of expenditure in the budget estimates and, therefore, has low budget credibility. Nevertheless, underestimation leaves more room for improvement in fiscal marksmanship of the government (Asher, 1978).

However, the total department budget of all the seven departments show either an overestimation or underestimation of expenditure requirements. The BE/Actuals ratio of department budgets of Department of Youth Services, Social Welfare, Food and Civil Supplies, and Department of Labour and Skill Development show an overestimation of its forecasts of total expenditure. Whereas, the department budgets of the Departments of Education, Health and Family Welfare, and Women and Child Development with respective BE/Actuals ratio of 0.84, 0.97 and 0.98, depicts an underestimation in its forecast of total expenditure. Overall, the budget forecasting of CCA in the state budget of Karnataka can be said to be less credible and, therefore, can hamper the implementation of public policies (Prest, 1975) towards the realisation of the goals of child rights. Additionally, since most of the departments have overestimated its CCA, there is little room for improvement in the fiscal marksmanship of the government (Asher, 1978).

## **7. Public Expenditure and Financial Accountability (PEFA) score for CCA**

Much of the problems in implementing child rights policies in developing countries is directly related to PFM obstacles (UNICEF, 2017). The economic case of investing in children is one of investment in human capital. Failure in realizing this by budgetary decision makers is one of the prime obstacles faced by PFM systems. The subsequent insufficient budget allocation, inefficient spending of the allotted fund due to delays in disbursement and also due to funding high cost, low impact schemes, or fragmented spending where multisectoral interventions are needed like, for example, in the case of nutrition, inadequate allocation for disadvantaged areas and populations and weak financial accountability, transparency and public participation are the compounded obstacles faced by PFM systems in India (UNICEF, 2017).

In order to assess and develop an essential PFM system in India, a Public Expenditure and Financial Accountability (PEFA) PFM performance measurement framework has been developed. The objective of PEFA PFM performance measurement framework is qualitative and quantitative assessment of the Government of India's PFM systems, procedures and practices on a scoring scale from A to D (Jena, 2010). As per this methodology, a good performance with score of 'A' is given if the actual revenue/expenditure remains within 97% to 106% of budgeted estimate. Score 'B' is given if it remains between 94% to 112% and 'C' is given if it is within 92% and 116% and a performance less than this gets a score of 'D' (PEFA, 2016). Putting it differently, a variance of 5 percent from the budget estimates gives score of A and a 10 percent variance gives a score of B. A 15 percent variance from budget estimates gives a lower score of C and below that the spending pattern gets a score of D (Jena, 2019).

Following this methodology, budget credibility regarding CCA is assessed by taking the percentage difference in actual spending (accounts) from that of budgeted estimates for child specific programmes under each department and giving the ordinal scores as per the criteria of PEFA PFM performance assessment framework. Table 16 presents the results of the budget credibility assessment of CCA based on PEFA PFM framework. The assessment has been done for the aggregate CCA under each department and disaggregate assessment by programme and non-programme expenditure under respective CCA. The assessment is repeated for the total budget of the concerned departments and for the total CCA in the State budget 2018-19.

The results reveal that, at the aggregate level, the annual budget 2018-19 of the State of Karnataka has a credible child budget with a score of 'A'. The percentage deviation in actual total spending on child specific programmes from what was proposed in the budget estimates of State Budget 2018-19BE is 4.27 per cent with a positive sign, which means that the actual amount spent is less than the budgeted estimate. In the total CCA, the non-programme expenditure is more credible with a score of 'A', where the actual spending, though less than the budgeted estimate, is much closer to it with a deviation of only 1.2 per cent. The programme expenditure of the total CCA, with a PEFA score of 'B', has deviated from the budgeted estimate and fallen short by 8.77 per cent.

**Table 16: PEFA Scores for Child Centric Allocation in State Budget 2018-19**

DD No		Non Programme Exp.		Programme Exp.		Total	
		Percentage Deviation	PEFA Score	Percentage Deviation	PEFA Score	Percentage Deviation	PEFA Score
<b>Forest, Ecology and Environment</b>							
8	CAA	NA	--	30.18	D	30.18	<b>D</b>
	Total Department Budget					6.80	<b>B</b>
<b>Social Welfare Departments</b>							
10	CAA	NA	--	-19.65	D	-19.65	<b>D</b>
	Total Department Budget					-2.68	<b>A</b>
<b>Department of Women &amp; Child Development</b>							
11	CAA	17.43	D	13.64	C	13.64	<b>C</b>
	Total Department Budget					13.57	<b>C</b>
<b>Education Department</b>							
17	CAA	0.08	A	10.57	C	2.73	<b>A</b>
	Total Department Budget					6.92	<b>B</b>
<b>Health and Family Welfare Department</b>							
22	CAA	78.35	D	44.54	D	72.01	<b>D</b>
	Total Department Budget					1.49	<b>A</b>
<b>Labour &amp; Skill Development</b>							
23	CAA	NA	--	0.00	A	0.00	<b>A</b>
	Total Department Budget					2.69	<b>A</b>
<b>Law Department</b>							
27	CAA	NA	--	NA	--	NA	--
	Total Department Budget					-6.10	<b>B</b>
<b>Total CCA</b>		<b>1.17</b>	<b>A</b>	<b>8.77</b>	<b>B</b>	<b>4.27</b>	<b>A</b>

Source: Authors' own calculation from Karnataka State Budget 2020-21BE and 2019-20BE

However, the assessment of department-wise disaggregated expenditure on child specific programmes, reveal poor budget credibility in the case of all but two departments. The Department of Labour and Skill Development is the only one department which has shown absolutely credible



budget allocation for child specific programmes with zero deviation from budgeted estimates, scoring 'A' as per PEFA PFM formula. The CCA under this department is on one single programme – Child Labour Rehabilitation, and has expended the budgeted Rs.500 lakhs (678,339 USD). The other department that has maintained its budget credibility is the Department of Education. The total spending on child specific education programmes have not deviated much, the deviation being 2.7 per cent from the budgeted estimate. The actual spending has fallen short though. This shortfall in spending is higher for programme expenditure, deviating by 10.6 per cent from the budgeted estimate and, therefore, takes a PEFA score of 'C'. The non-programme CCA under this department has not deviated much, falling short by 0.08 per cent of the budgeted estimate.

The department that has the least budget credibility is the Department of Health and Family Welfare, as already verified by fiscal marksmanship ratio. The actual expenditure on child specific programmes under this department have deviated by 72 per cent less than the budgeted estimates. This is the highest deviation in CCA. The deviation is observed in both programme (44.5 per cent less) and non-programme expenditures (78.4 per cent less). Having deviated beyond 15 per cent of the budgeted estimate, the PEFA score for CAA under this department is 'D'. The next poor performance in budget credibility is observed in the CCA under the Department of Forest, Ecology and Environment. The department had earmarked for programme expenditure on the lone child specific programme, 'Nature Conservation, Wildlife Habitat Management & Man-Animal Conflict Measures', which has deviated 30.2 per cent less than the budgeted estimate. This department gets a PEFA score of 'D' for its CCA.

Unlike other departments, the Department of Social Welfare has a negative deviation, indicating an increase in actual spending on child specific schemes. The CCA here is only on programme expenditure and the actual spending has deviated by 19.7 per cent more from that of budgeted estimates. The department has spent more on child specific educational programmes. This does not make the department budget more credible but rather the opposite and earns 'D' for PEFA PFM assessment score. Lastly, the CCA under the Department of Women and Child Development has also deviated from the budgeted estimates. Here, the actual spending on both programme and non-programme expenditure are less than the proposed estimates. The deviation in non-programme expenditure is more than that of programme expenditure. The CCA for non-

programme expenditure under this department has deviated by 17.4 per cent less than the budgeted estimates, and the spending on programme expenditure deviated by 13.6 per cent. Thus, the department loses its budget credibility for its allocation for children, having scored 'D' as per PEFA PFM assessment framework. This deviation in allocation may have negative impact on pursuing the goals of child rights given that Department of Women and Child Development has the second largest share of allocation on child specific programmes.

## **8. Conclusion**

This study is an attempt to gauge the child friendliness in the budget allocation of the State of Karnataka, as the State responds to the COVID-19 crisis. Amid the call for protecting the human rights of the most vulnerable, especially women and children, and ensuring them safe access to essential services (UNICEF, 2020), the study is a prudent examination of the State's preparedness in protecting its most vulnerable population.

The State's allocation for child specific programmes in 2020-21BE – though a sizable share (15 per cent) of total net expenditure, constitutes a meagre 1.68 per cent of GSDP. Of this, 80 per cent is spent on education and the rest is devoted to health, social welfare and other programmes. However, the education expenditure on children constitutes only 1.36 per cent of GSDP; the share of public expenditure on child health is a miniscule 0.23 per cent of GSDP. It is also observed that the largest nutrition programme sponsored by the Centre – Integrated Child Development Services (ICDS), constitutes only a fraction of the GSDP. However, this requires detailed examination, which shall be taken up in future analysis.

According to UNICEF classification the spending on education and social welfare programmes can be categorized as social development expenditure, which constitutes almost 88 per cent of the CCA. Hence, from UNICEF point of view, the CCA in the State Budget of Karnataka is largely targeted towards social development and only scant attention is given towards protection, regulatory, financial empowerment and economic empowerment.

The State, despite having earmarked 14-15 per cent of its total net expenditure on child specific programmes, the fiscal marksmanship BE/Actuals ratio and the PEFA score for CCA in 2018-19 State Budget indicates poor budget credibility in its allocation and actual spending. While the

Department of Social Welfare had overspent on child centric programmes as compared to what was allocated, the other four departments registered underutilisation of the allotted resources for children.

The frugal allocation for child budget could be a ramification of the state's pre-occupation with fiscal prudence. In being so the state has restrained its capital expenditure at around 2.5 percent of GSDP, and resorted to episodic expenditure compression in social sector spending. A fiscally prudent State as Karnataka, with all its fiscal parameters well within the stipulated limits of "fiscal rules", was expected to be well equipped for any emergencies. On the contrary, the State seems to be caught off guard by COVID-19 pandemic with the meagre budget allocation for social sector spending, where the public health and nutrition expenditure has been well below 1 percent of GSDP. The public expenditure on education has also declined over the decade to around 1 percent now.

The poor budget credibility in CCA has come as the last straw. This invariably will have serious consequences on education, health and nutrition outcomes, especially of children, during COVID19 pandemic. Considering the gravity of the catastrophic impact of the COVID-19 pandemic on education, health and income, it is imperative for the State to look beyond the prescribed fiscal rules and make adequate allocation in the social sector – in particular child budget, of the State. Given that the State's fiscal space is limited, the significance of 15th Finance Commission in designing "COVID-19 grants" for the States cannot be undermined.

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## Appendix

### Appendix A1: Score and Rank of Karnataka in Sustainable Development Goal Index

Performance of Karnataka in each SDG			
Category	SDG Goal	Score	Rank
Front Runner (65-99)	SDG 3: Good Health and Well-being	69	5
	SDG 4: Quality Education	76	5
	SDG 7: Affordable and Clean Energy	77	5
	SDG 8: Decent Work and Economic Growth	72	11
	SDG 10: Reduced Inequalities	68	16
	SDG 15: Life on Land	88	8
Performer (50-64)	SDG 16: Peace, Justice and Strong Institutions	74	12
	SDG 1: No Poverty	52	17
	SDG 2: Zero Hunger	54	11
	SDG 6: Clean Water and Sanitation	62	14
Aspirants (0-49)	SDG 9: Industry, Innovation and Infrastructure	57	7
	SDG 5: Gender Inequality	43	6
	SDG 11: Sustainable Cities and Communities	36	16
<b>Karnataka (All Goals)</b>		<b>64</b>	<b>3</b>

Source: NITI Aayog (2018) as presented in Economic Survey of Karnataka, 2018-19

### Appendix A2: Achievement in Health Indicators in Karnataka

Indicator	2011	2012	2013	2014	2015	2016	2017	2018 upto Nov
Birth Rate (per 1000 Population)	18.8	18.5	18.3	18.3	18.3	18.1*	17.6*	17.6*
Death Rate (per 1000 population)	7.1	7.1	7	7	7	6.8*	6.7*	6.7*
Total Fertility Rate	2	1.9	1.9	1.9	1.8**	1.8**	1.8**	1.8**
Maternal Mortality Rate (per million live birth)	178	144	144	144	133	108*	108*	108*
Infant Mortality Rate (per 1000 live births)	35	32	31	31	31	24*	24*	24*
Under Five Mortality Rate (per 1000 children)	40	37	37	37	35	32**	32**	32**
Average Life Expectancy (years)	63.6	63.6	63.6	63.6	69***	69***	69***	69***
	Male	63.6	63.6	63.6	63.6	69***	69***	69***
	Female	67.1	67.1	67.1	67.1	73.5***	73.5***	73.5***

\* Data from Sample Registration System 2016; \*\* Data from National Family Health Survey-4; \*\*\*National Health Profile-2018 (2011 census)

Source: Economic Survey of Karnataka, 2018-19

### Appendix A3: Total Sex Ratio - major Southern States and India

State	Sex Ratio 2011			Difference Rural-Urban
	Total	Rural	Urban	
<b>Karnataka</b>	<b>973</b>	<b>979</b>	<b>963</b>	<b>16</b>
Andhra Pradesh	993	996	987	9
Kerala	1084	1078	1091	13
Tamil Nadu	996	993	1000	7
India	943	949	929	20

Source: Economic Survey of Karnataka, 2018-19

### Appendix A4: Child Sex Ratio - Southern States and India (1961 to 2011)

States	1961	1971	1981	1991	2001	2011	Dip from 1961 to 2011	Change from 2001 to 2011
<b>Karnataka</b>	<b>987</b>	<b>978</b>	<b>975</b>	<b>960</b>	<b>946</b>	<b>948</b>	<b>39</b>	<b>2</b>
Andhra Pradesh	1002	990	992	975	961	939	63	-22
Kerala	972	976	970	958	960	964	8	4
Tamil Nadu	985	974	967	948	942	943	42	1
India	976	964	962	945	927	919	57	-8

Source: Economic Survey of Karnataka, 2018-19

### Appendix A5: Child Sex Ratio (0-6 years) in Karnataka and India – Region-wise 1991-2011

Year	CSR - Karnataka				CSR - India				TSR - Karnataka
	Total	Rural	Urban	Diff	Total	Rural	Urban	Diff	
1991	960	963	951	12	945	948	935	13	960
2001	946	949	940	9	927	934	906	28	965
2011	948	950	946	4	919	923	905	18	973

Note: CSR – Child Sex Ratio; TSR – Total Sex Ratio. Source: Economic Survey of Karnataka, 2018-19

### Appendix A6: Percentage Distribution of Anthropometric Indicators by Sex and Residence

Key Anthropometric Indicators - Distribution by Sex and Residence (in %)					
Children under age 5 years					
Anthropometric profile	Male	Female	Urban	Rural	Total
Stunted (height-for-age) <sup>1</sup>	31.9	33.1	19.9	38.6	32.5
Severely stunted (height-for-age) <sup>2</sup>	12	12.9	7.4	14.8	12.4
Wasted (weight-for-height) <sup>1</sup>	20.2	18.5	19.9	19.1	19.3
Severely wasted (weight-for-height) <sup>2</sup>	5.6	3.6	3	5.3	4.6



Underweight (weight-for-age) <sup>1</sup>	30.7	33.9	23.6	36.6	32.4
Severely underweight (weight-for-age) <sup>2</sup>	8.9	10	7.3	10.5	9.5
Prevalence of anaemia	34.4	35.1	--	--	34.7
<b>Children aged 5-9 years</b>					
Stunted (height-for-age) <sup>1</sup>	22.8	20.2	14.5	24.7	21.5
Severely stunted (height-for-age) <sup>2</sup>	4.7	4.3	2.4	5.5	4.5
Moderate or severely thin (BMI for age) z-score < -2 SD <sup>3</sup>	30.3	26.1	21.4	31.3	28.2
Severely thin (BMI for age) z-score < -3 SD <sup>3</sup>	6.4	7	5.2	7.4	6.7
Overweight or obese (BMI for age) z-score >+1 SD <sup>3</sup>	3.3	4.3	6.2	2.7	3.8
Obese (BMI for age) z-score >+2 SD <sup>3</sup>	1.6	0.6	2.4	0.5	1.1
Prevalence of anaemia	11.4	17.8	--	--	14.8
<b>Adolescents aged 10-19 years</b>					
Moderate or severely thin (BMI for age) z-score < -2 SD <sup>3</sup>	33.7	20.9	21.9	29.4	27.2
Severely thin (BMI for age) z-score < -3 SD <sup>3</sup>	10.2	7.8	3.7	11.2	9
Overweight or obese (BMI for age) z-score > +1 SD <sup>3</sup>	6.5	8.3	10.7	6.1	7.4
Obese (BMI for age) z-score > +2 SD <sup>3</sup>	1.4	2.8	4.6	1.1	2.1
Prevalence of anaemia	8.8	25.6	--	--	17.2
<sup>1</sup> Below -2 standard deviations (SD), based on the WHO standards					
<sup>2</sup> Below -3 standard deviations, based on the WHO standards					
<sup>3</sup> Based on WHO standards					

Source: Comprehensive National Nutrition Survey (CNNS) 2018

#### Appendix A7: Performance of Major Southern States on Indicators for SDG 4

	NER Elementary & Secondary	% Learning Outcomes - Class 5	% Learning Outcomes - Class 8	% 6-13 yrs. Out of School	Dropout Rate- Secondary level	% Prof. Qualified School Teachers	Elementary & Secondary Schools with PTR<=30 (%)
AP	63.5	65	51.25	0.91	15.71	98.1	85.99
<b>Karnataka</b>	<b>85.54</b>	<b>68.67</b>	<b>54.5</b>	<b>1.49</b>	<b>26.18</b>	<b>95.85</b>	<b>76.05</b>
Kerala	91.76	65.67	50.25	0.82	12.32	97.78	91.41
TN	92.86	53	40.25	0.66	8.1	97.58	82.89
India	75.83	54.69	44.58	2.97	17.06	81.15	70.43
Target	100	67.89	57.17	0.28	10	100	100

Note: NER – Net Enrolment Ratio; PTR – Pupil Teacher Ratio. Source: SDG Index, Niti Ayog 2018

#### Appendix A8: Literacy rates in Karnataka and India

	India	Karnataka	Karnataka			
			Rural	Urban	SC	ST
Persons	73	75.36	68.86	86.21	65.3	62.1
Males	82.14	82.85	77.92	90.54	74	71.1
Females	64.6	68.13	59.6	81.71	56.6	53

Source: 2011 Census

### Appendix A9: Number of Schools in Karnataka – 2014-15 to 2018-19

Schools	2014-15	2015-16	2016-17	2017-18	2018-19	Change 2014-15 to 2018-19
Primary	60912	60913	62194	62007	62229	1317
% change		0.00	2.10	<b>-0.30</b>	0.36	2.16
Secondary	14937	15140	15773	15666	15867	930
% change		1.36	4.18	<b>-0.68</b>	1.28	6.23
Higher Secondary	4357	4789	5004	5235	5235	878
% change		9.92	4.49	4.62	0.00	20.15
Total	80206	80842	82971	82908	83331	3125
% change		0.79	2.63	-0.08	0.51	3.90

Source: DISE 2018-19

### Appendix A10: Schools by Management in Karnataka (2018-19)

Category		Education	Social Welfare +		Others +		Total
		Department	Local bodies	Aided	Unaided	Central	
Elementary Schools	No.	43503	1199	2959	14384	184	62229
	%	69.91	1.93	4.76	23.11	0.3	100
Secondary Schools	No.	4695	604	3768	6702	98	15867
	%	29.59	3.81	23.75	42.24	0.62	100
Total	No.	48198	1803	6727	21086	282	78096
	%	61.72	2.31	8.61	27	0.36	100

Source: DISE 2018-19 as in Economic Survey of Karnataka, 2018-19

### Appendix A11: Enrolment in Schools in Karnataka 2014-15 to 2018-19

Enrolments	2014-15	2015-16	2016-17	2017-18	2018-19
Enrolments classes I to V					
Total (in lakh)	53.73	54.06	54.49	<b>54.04</b>	54.82
Boys (in lakh)	27.71	27.87	28.25	<b>28.06</b>	28.52
Girls (in lakh)	26.01	26.19	26.24	<b>25.98</b>	26.3
Enrolments Classes VI to VIII					
Total	29.72	<b>29.34</b>	<b>29.2</b>	29.59	30.5
Boys	15.37	15.19	15.26	15.35	15.78
Girls	14.34	14.16	13.94	14.24	14.72
Enrolments IX to X					
Total	17.67	17.74	18.04	<b>17.59</b>	17.83
Boys	9.21	9.24	9.44	<b>9.16</b>	9.28
Girls	8.46	8.5	8.59	<b>8.43</b>	8.55
Enrolment Total 1 to 10					
Total	101.12	101.14	101.74	<b>101.24</b>	103.13
Boys	52.28	52.3	52.96	<b>52.59</b>	53.57
Girls	48.84	48.84	48.78	<b>46.65</b>	49.56
Total Schools 1 to 10	75849	76053	77967	77552	78096

Source: DISE 2018-19 as in Economic Survey of Karnataka, 2018-19

**Appendix A12: Composition of Revenue Receipts as % of Total Revenue Receipts**

	2011- 2012	2012- 2013	2013- 2014	2014- 2015	2015- 2016	2016- 2017	2017- 2018	2018- 2019BE	2018- 2019RE	2019- 2020BE
<b>Own Revenue Receipts</b>	72.43	73.83	74.42	71.89	68.09	66.62	63.68	62.50	61.97	60.37
Own Tax Revenue	66.58	68.76	69.91	67.39	63.59	62.27	59.27	57.59	57.57	55.95
Own Non-tax Revenue	5.85	5.07	4.50	4.50	4.51	4.35	4.41	4.92	4.39	4.43
<b>Central Transfers</b>	27.57	26.17	25.58	28.11	31.91	33.38	36.32	37.50	38.03	39.63
Tax Devolution	15.87	16.18	15.42	14.07	20.19	21.59	21.60	21.76	21.83	21.89
Grant-in-aid	11.70	9.99	10.16	14.04	11.72	11.79	14.72	15.73	16.20	17.74
<b>Revenue receipts</b>	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Source: Ministry of Statistic and Programme Implementation (MOSPI) and National Institute of Public Finance and Policy (NIPFP)

**Appendix A13: Total Expenditure and its Major Components as a Percentage of GSDP**

	2011- 2012	2012- 2013	2013- 2014	2014- 2015	2015- 2016	2016- 2017	2017- 2018	2018- 2019RE	2019- 2020BE
<b>Revenue Expenditure</b>	10.74	10.97	10.92	11.34	11.20	10.91	10.55	10.79	11.43
<b>Capital Expenditure</b>	2.56	2.23	2.08	2.15	1.98	2.33	2.27	2.34	2.52
<b>Total Expenditure</b>	13.30	13.20	13.00	13.48	13.18	13.24	12.82	13.13	13.96
<b>Social Services</b>	4.60	4.79	4.37	4.76	4.94	5.08	4.99	5.12	5.27
<i>Education, Sports, Art, Culture</i>	2.07	2.15	2.03	2.01	1.86	1.83	1.71	1.87	1.76
<i>Medical and Public Health</i>	0.55	0.57	0.56	0.64	0.56	0.60	0.62	0.70	0.61
<i>Water, Sanitation, Housing, Urban Development</i>	0.58	0.59	0.47	0.61	0.86	1.13	1.13	0.87	0.88
<i>Welfare of SC, ST &amp; OBC</i>	0.53	0.57	0.57	0.70	0.72	0.78	0.88	0.82	0.70
<i>Social Welfare and Nutrition</i>	0.06	0.05	0.05	0.05	0.06	0.05	0.06	0.05	0.05
<i>Labour and Employment</i>	0.04	0.04	0.03	0.03	0.03	0.02	0.02	0.02	0.02
<b>Economic Services</b>	5.17	4.84	4.90	4.90	4.62	5.01	4.73	4.67	5.02
<i>Agricultural &amp; Allied Services</i>	0.94	1.10	1.57	1.18	1.08	1.08	1.12	1.31	1.40
<i>Rural Development</i>	0.35	0.37	0.29	0.55	0.50	0.48	0.41	0.50	0.49
<i>Irrigation &amp; Flood Control</i>	1.04	0.84	0.87	0.95	0.79	0.88	0.93	1.02	0.99
<i>Energy</i>	1.06	1.18	0.77	0.77	0.88	0.87	0.78	0.76	0.83

<i>Transport</i>	0.94	0.96	0.96	0.92	0.86	1.08	0.94	0.93	0.79
<b>General Services</b>	3.53	3.56	3.73	3.82	3.62	3.14	3.11	3.34	3.67
<i>Interest Payments</i>	1.00	0.98	0.96	1.03	1.03	1.00	1.03	1.02	1.20

Source: Ministry of Statistic and Programme Implementation (MOSPI) and National Institute of Public Finance and Policy (NIPFP)

#### Appendix A14: List of 100% Child Centric Allocation: 2017-18BE to 2020-21BE (Rs. In Lakhs)

List of Child Specific Schemes									
	DD No /Description /Department	Heads of Account and Schemes	Accounts 2017-18	Budget 2018-19	Revised 2018-19	2018-19 (Accounts)	Budget 2019-20	Revised 2019-20	Budget 2020-21
	<b>DD 8</b>	<b>Forest, Ecology and Environment</b>							
1	2406-02-110-0-54	Nature Conservation, Wildlife Habitat Management & Man-Animal Conflict Measures	7773.7	12903	12903	9008.64	8718	8818	9265
		<b>Total</b>	7773.7	12903	12903	9008.64	8718	8818	9265
	<b>DD 10</b>	<b>Social Welfare</b>							
	<b>Revenue Accounts</b>								
2	2225-01-277-0-65	Maintenance of Residential Schools (MDRSs)(KREIS)	27954	26932	26932	26932	40081	40081	51500
3	2225-01-001-0-08	Unspent SCSP-TSP Amount as per the SCSP-TSP Act 2013	7565	15341	15341	15341	19063.96	19063.96	7275
4	2225-02-001-0-03	Unspent SCSP-TSP Amount as per the SCSP-TSP Act 2013	4422	3739	3739	3739	4397	4397	4083
5	2225-03-277-2-80	Minorities Residential Schools	14163.2	14906	14906	15306.36	19098	19632.41	0
6	2225-04-277-0-10	Minorities Residential Schools	0	0	0	0	0	0	18903
7	2225-04-277-0-09	Opening of New Hostels for Minorities and Maintenance of Moulana Azad Schools/Colleges	0	0	0	0	0	0	2249
8	2225-03-277-2-37	Training, Awareness and Incentives to BC Students	5710.67	5500	5500	5276.9	5400	3400	2365
9	2225-02-277-0-36	Upgradation of Merit of ST Students	3000	2700	2700	2700	3800	3800	3800
10	2225-02-277-0-37	Morarji Desai Residential Schools (MDRSs) and Maintenance of Kittur Rani Chenamma Residential School (KREIS)	5942	5576	5576	5576	10211	10211	14200
11	2225-01-277-0-64	Morarji Desai Residential Schools (MDRSs) Transferred from Education Department	3188	2115	2115	2115	3618	3618	0
12	2225-03-277-2-77	Morarji Desai Residential Schools (MDRSs) Transferred from Education Department-BC	439	490	490	490	652	652	0
13	2225-02-277-0-34	Starting of New Morarji Desai Residential Schools	730	2580	2580	2580	4527	4527	0
14	2225-02-277-0-35	Opening of New Hostels	400	280	280	280	500	375	0
15	2225-03-277-2-52	Pre-Matric Scholarship to Backward Classes Students	11208.15	11250	11250	11247.1	5000	13486	11500
16	2225-03-277-2-62	Starting and Maintenance of New Morarji Desai Residential Schools for Backward Classes (KREIS)	18970	19208	19208	19208	13079	13079	19300
	<b>Revenue Accounts</b>	<b>Total</b>	103692.02	110617	110617	110791.36	129426.96	136322.37	135175
	<b>Capital Accounts</b>								
17	4225-02-277-7-01	Construction of Ashram Schools and Hostels (CSS)	1500	1200	1200	1200	1200	900	300
18	4225-02-277-2-02	Construction of Ashram Schools & Hostels	1000	937	937	937	937	702.75	1000
19	4225-02-277-2-03	Construction of Residential Schools	9105	4000	4000	21000	4000	3000	14000

20	4225-03-277-2-04	Construction of Residential Schools - Navodaya Pattern	15919	9870	9870	9870	9900	9900	5781
	<b>Capital Accounts</b>	<b>Total</b>	27524	16007	16007	33007	16037	14502.75	21081
	<b>DD 10</b>	<b>Total</b>	131216.02	126624	126624	143798.36	145463.96	150825.12	156256
	<b>DD 11</b>	<b>WCD</b>							
	<b>Revenue Accounts</b>								
21	2235-02-102-0-40	Maintenance of Anganawadies	0	2	2	0	1001	1001	1000
22	2235-02-102-0-13	Creches for Working Mothers	468.32	914	914	0	200	833.65	500
23	2235-02-102-0-43	CSS - Poshan Abhiyan (National Nutrition Mission)	0	0	8757.58	8757.58	1	12972.15	12500
24	2235-02-102-0-44	Upgradation of Urban Anganwadis Improvements	0	0	0	0	300	300	300
25	2235-02-102-0-41	Beti Bachao, Beti Padhao	0	300	300	0	100	100	0
26	2235-02-102-0-37	ICPS Assured income Scheme for Orphan and Destitute Children	0	1	1	1	0	0	28
27	2235-02-102-0-36	Integrated Child Protection Scheme	10977.33	6811	6311	7720.34	7831	7837.66	9130
28	2235-02-102-0-04	CSS of Integrated Child Development Service	4948.33	967	967	314.77	472	614.75	265
29	2235-02-197-6-03	Integrated Child Development Service	111682.19	94897	106702.9	107049.14	154745	160537	156826.81
30	2235-02-102-0-30	Meeting Medical Expenses of Malnourished Children	335.14	200	200	166.94	200	200	200
31	2235-02-103-0-61	Pradhana Mantri Maatru Vandana Yojane	7917.57	10000	10000	1730.73	1000	5710	5700
32	2235-02-196-6-01	Assistance to Zilla Parishads CSS/CPS Block Grants	1159	985	985	736.25	1282	1282	1212.66
33	2235-02-197-1-01	Assistance to Block Panchayats - Taluk Panchayats	2564.58	2747	2747	2741.76	2506	2506	2520
34	2235-02-103-0-58	Maatrushree Yojane	0	35000	25000	516.72	47000	22290	0
35	2235-02-102-0-27	Hoysala and Keladi Chennamma Prashasthi	40.85	44	44	37.51	30	30	30
36	2235-02-102-0-33	Special Care Centres for Children	1500	1500	1500	1500	1500	1500	1500
37	2235-02-102-0-05	CSS- Training of Anganwadi Workers & Helpers	534.54	1000	1000	397.34	100	100	50
38	2235-02-103-0-46	Rajiv Gandhi Scheme for empowerment of Adolescent Girls (SABALA)	109.73	423	423	12.66	900	200	712
39	2235-02-102-0-25	Bhagya Lakshmi	30189.9	30943	30943	29427.47	30942	30942	10000
40	2235-02-102-0-99	Bal Bhavan, Bravery Awards & Children's and Women's Day and Juvenile Service Bureau and Child Guidance Clinics	811.18	1257	1257	1260.14	1323	1323	1219
41	2235-02-196-1-03	Block Grants (Physically Handicapped)	1921	1916	1916	1915.7	2286	2286	1881.5
42	2236-02-197-6-01	Distribution of Nutritious Foods & Beverages - Asst to Taluka Panchayat-Block Grants	136344.81	215042	215042	188827.77	215042	215042	197174.53
43	2235-02-101-0-02	Development of Schools for Deaf and Blind	41.34	70	70	56.21	83	83	85
44	2235-02-102-0-31	Balavikasa Academy, Dharwad	300	150	150	150	140	140	141
45	2235-02-102-0-28	Karnataka State Commission for Protection of Child Rights	202.65	204	204	143.89	214	214	172
	<b>Revenue Accounts</b>	<b>Total</b>	312048.46	405373	415436.48	353463.92	469198	468044.21	403147.5
	<b>Capital Accounts</b>								
46	4235-02-102-1-03	Upgradation of Anganwadi Buildings	0	3	1738.4	1409.4	3	3	1000
47	4235-02-102-0-06	Construction of Anganwadi Buildings (ICDS-NREGA)	5781.78	3900	3900	684.79	500	375	500
48	4235-02-102-0-01	Construction of Anganwadi Buildings-RIDF	4389.64	4338	1200	1154.27	100	50	5000

49	4235-02-102-0-02	Anganawadi Buildings	3590.82	3600	3600	3598	3600	3600	2000
50	4235-02-102-0-07	Chikkamagaluru Bala Mandira	0	0	0	0	100	100	100
	<b>Capital Accounts</b>	<b>Total</b>	13762.24	11841	10438.4	6846.46	4303	4128	8600
	<b>DD 11</b>	<b>Total</b>	325810.7	417214	425874.88	360310.38	473501	472172.21	411747.5
	<b>DD 17</b>	<b>Education</b>							
	<b>Revenue Accounts</b>								
51	2203-00-108-0-00	Examinations	1204.01	1595	1595	1288.13	1255	1255	0
52	2202-80-800-0-48	Education Quality Improvement Program	1167.83	1400	900	900	915	915	550
53	2202-02-109-0-22	GIA to Staff in Vocationalisation of Secondary Education	183.7	168	168	191.96	150	150	107
54	2202-02-001-0-09	Unspent SCSP-TSP Amount as per the SCSP-TSP Act 2013	590.74	582	582	581.96	3073.95	3073.95	30
55	2202-01-102-0-05	Reimbursement of fees to Private Schools under RTE	39275.36	20000	20000	19962.59	50000	50000	55000
56	2202-02-110-3-03	Kittur Rani Chennamma Residential School for Girls	503	503	503	503	503	503	503
57	2202-80-800-0-47	Quality Assurance Initiatives	3000	2750	2750	2562	1404	1404	500
58	2202-01-109-0-03	Vidya Vikasa Scheme-Incentive for Students	50114.81	46556	46556	46627	53811	53811	39046
59	2202-80-107-0-01	Military Scholarship	0	8	8	6.65	8	8	8
60	2202-02-107-3-02	Scholarships Sainik School, Bijapur	517.63	656	560	512.45	656	656	944
61	2202-01-115-0-01	State initiatives under SSA Society	30021.76	24114	20046.5	0	24162	33610.1	0
62	2202-02-109-0-21	Rashtriya Madhyamika Shikshana Abhiyan (RMSA)	8490.88	8784	7359	8782.77	5703	5704.09	0
63	2202-02-197-6-01	Assistance to Block Shikshana Abhiyan	13373.61	15673	15673	16426.53	14286.97	15915.25	0
64	2202-02-108-0-01	Pre-University Examination	7651.94	5945	7195	6739.84	9029	9029	8166
65	2202-01-196-6-01	Universalization of Primary Education - Aksharadasoha	158760.09	194716	194716	170562.91	195882	182098.25	197867.39
66	2202-80-003-0-05	Computer Literacy Awareness in Secondary Schools	2852.05	3000	3000	2998.88	1531	1531	0
67	2202-80-800-0-49	Students Motivation Initiatives	1886.39	1414	1414	1292.2	872	872	1000
68	2202-01-101-0-08	Students Motivation Initiatives	0	0	0	0	1	1	0
69	2202-01-053-0-01	Maintenance of School Buildings	3422.97	1603	1603	1602.99	1603	1603	1603
70	2202-02-053-0-01	Maintenance of Secondary School Building	2990.25	3500	3500	2959	3500	3500	3400
71	2202-01-053-0-02	Maintenance of School Facilities	2165.1	2500	2500	2431.88	2500	2500	3000
72	2202-01-113-0-01	Samagra Shikshana Abhiyana - Karnataka	0	0	0	0	0	0	29940
73	2202-01-197-6-01	Sarva Shiksha Abhiyana	93964.65	127760	127768.36	124813.44	126755	129100.57	149504.06
74	2202-02-110-3-11	Sainik School Koodige	713	763	763	763	763	763	813
75	2202-02-110-3-10	Sainik School Bijapur	923	723	723	723	723	723	773
76	2202-02-001-0-06	Commissionerate of Public Instruction - Dharwad	573.4	627	627	745.8	817	825.99	928
77	2202-02-001-0-07	Karnataka Secondary Education	1063.61	1145	1145	1338.52	1406	1406	1327
78	2202-02-196-6-01	ZP Schools	301	296	385.67	341.63	294	397.36	389.34
79	2202-01-196-1-01	Block Assistance to Zilla Panchayats	7981.93	9116	9116	9465.06	10075.17	10300.17	9907.91
80	2202-02-001-0-04	Director, State Educational Research and Training	1414	1077	1077	1114.59	1537	1563.99	1533
81	2202-02-110-3-01	Assistance to Non-Government Secondary Schools (State Sector Schemes)	48267.14	49157	49157	56779.28	59404	59404	64875
82	2202-02-001-0-01	Director of Pre-University Education	3018.59	2110	2110	2484.4	2363	2447.33	1851

83	2202-01-197-1-01	Taluk Panchayats Block Grants	737105.67	926155	926155	891412.12	966885	1004821.89	1092554.4
84	2202-02-196-1-01	Assistance to Zilla Parishads Block Grants	176703	182726	182761	212559.4	224055.53	227280.53	243508.63
85	2202-02-197-1-01	Assistance to Block Panchayats Block Grants	215217.13	280042	280042	269448.77	297407.03	303171.14	331840.35
86	2202-01-107-0-09	Teachers Training and Orientation Training Centres	1448.26	1591	1591	1733.24	1850	1850	1865
87	2202-01-107-0-06	Non-Govt. Teachers' Training Institutions	1064.45	1097	1097	1274.42	1296	1296	1426
88	2202-02-109-0-13	Government PU Colleges	73145.44	82339	82339	87322.6	95597	94628.49	107923
89	2202-02-001-0-05	Commissionerate of Public Instruction - Gulbarga	488.46	656	656	681.69	729	763.46	778
90	2202-02-001-0-03	Commissioner for Public Instructions-Bangalore	2511.93	2206	2206	2406.72	2640	2664.92	2707
	<b>Revenue Accounts</b>	<b>Total</b>	1694076.78	2005053	2000347.53	1952340.42	2165442.65	2211547.48	2356168.1
	<b>Capital Accounts</b>								
91	4202-02-104-1-01	Construction of Polytechnics	15262	12489	12489	12538.38	16550	13852.5	13123
92	4202-01-201-1-06	Infrastructure for Karnataka Public Schools	0	0	0	0	0	0	10000
93	4202-01-201-1-04	Infrastructure for Primary Schools	2480.43	6000	6000	5996.82	9000	9000	31000
94	4202-01-202-2-01	Equipment and Furniture for High School and PU-College	0	0	0	0	0	0	10000
95	4202-01-202-1-05	Infrastructure facilities for High Schools and PU Colleges	22287.09	23476	23477	23483.63	32246	30409.5	27203
96	4202-01-202-1-07	(RMSA) Samagra Shikshana - Infrastructure expenditure	12000	15000	11311	11350	10000	5172	1
	<b>Capital Accounts</b>	<b>Total</b>	52029.52	56965	53277	53368.83	67796	58434	91327
	<b>DD 17</b>	<b>Total</b>	<b>1746106.3</b>	<b>2062018</b>	<b>2053624.53</b>	<b>2005709.25</b>	<b>2233238.65</b>	<b>2269981.48</b>	<b>2447495.1</b>
	<b>22</b>	<b>Health and Family Welfare</b>							
	<b>Revenue Accounts</b>								
97	2210-01-200-0-04	Shuchi Yojane	4324.35	4988	4988	2766.58	4988	1988	4700
98	2210-05-105-1-20	Indira Gandhi Institute of Child Health	3689.83	4128	4128	4679.37	4885	4885	5171
	<b>Revenue Accounts</b>	<b>Total</b>	8014.18	9116	9116	7445.95	9873	6873	9871
	<b>Capital Accounts</b>								
99	4210-01-110-1-22	Construction of 450-Bed	18965.9	17483	15321	0	16934.65	0	2000
	<b>Capital Accounts</b>	<b>Total</b>	18965.9	17483	15321	0	16934.65	0	2000
	<b>DD 22</b>	<b>Total</b>	26980.08	26599	24437	7445.95	26807.65	6873	11871
	<b>23</b>	<b>Labour &amp; Skill Development</b>							
	<b>Revenue Accounts</b>								
100	2230-01-103-6-01	Child Labour Rehabilitation	520	500	500	500	400	400	400
	<b>Revenue Accounts</b>	<b>Total</b>	520	500	500	500	400	400	400
	<b>27</b>	<b>Law</b>							
	<b>Revenue Accounts</b>								
101	2014-00-103-0-03	CSS-Fast Track Special Courts for disposal of cases pending under Rape and POCSO Act	0	0	0	0	0	149	2134
	<b>Revenue Accounts</b>	<b>Total</b>	0	0	0	0	0	149	2134

Source: Collated by the authors from Karnataka State Budget 2019-20BE and 2020-21BE

### Appendix A15. Re-categorized CCA as a percentage of Total Expenditure net of IP

	2017-18 A/c	2018-19 BE	2018-19 RE	2018-19 A/c	2019-20 BE	2019-20 RE	2020-21BE
Protection	1.08	0.79	0.87	0.77	0.98	1.02	1.04
Regulatory	0.11	0.08	0.09	0.09	0.10	0.10	0.09
Economic Empowerment	0.10	0.08	0.07	0.07	0.09	0.08	0.07
Financial Empowerment	0.81	0.81	0.76	0.59	0.94	0.92	0.65
Social Empowerment	11.95	12.55	12.45	12.30	12.17	12.81	13.41

Source: Computed by the authors.

### Appendix A16: List of Child Specific Schemes: Re-categorized as per UNICEF Classification (Rs. in Lakhs)

	Dem No /Description /Department	Heads of Account and Schemes	Accounts 2017-18	Budget 2018-19	Revised 2018-19	2018-19 (Accounts)	Budget 2019-20	Revised 2019-20	Budget 2020-21
<b>Protection</b>									
DD 11	4235-02-102-1-03	Upgradation of Anganwadi Buildings	0	3	1738.4	1409.4	3	3	1000
	4235-02-102-0-06	Construction of Anganwadi Buildings (ICDS-NREGA)	5781.78	3900	3900	684.79	500	375	500
	4235-02-102-0-01	Construction of Anganwadi Buildings-RIDF	4389.64	4338	1200	1154.27	100	50	5000
	4235-02-102-0-02	Anganawadi Buildings	3590.82	3600	3600	3598	3600	3600	2000
	2235-02-102-0-40	Maintenance of Anganawadies	0	2	2	0	1001	1001	1000
	2235-02-102-0-13	Creches for Working Mothers	468.32	914	914	0	200	833.65	500
	2235-02-102-0-43	CSS - Poshan Abhiyan (National Nutrition Mission)	0	0	8757.58	8757.58	1	12972.15	12500
	2235-02-102-0-44	Upgradation of Urban Anganwadis Improvements	0	0	0	0	300	300	300
	2235-02-102-0-41	Beti Bachao, Beti Padhao	0	300	300	0	100	100	0
	2235-02-102-0-37	ICPS Assured income Scheme for Orphan and Destitute Children	0	1	1	1	0	0	28
	2235-02-102-0-36	Integrated Child Protection Scheme	10977.33	6811	6311	7720.34	7831	7837.66	9130
	2235-02-102-0-04	CSS of Integrated Child Development Service	4948.33	967	967	314.77	472	614.75	265
	2235-02-197-6-03	Integrated Child Development Service	111682.19	94897	106702.9	107049.14	154745	160537	156826.81
	4235-02-102-0-07	Chikkamagaluru Bala Mandira	0	0	0	0	100	100	100
DD 17	2202-01-053-0-02	Maintenance of School Facilities	2165.1	2500	2500	2431.88	2500	2500	3000
DD 22	2210-01-200-0-04	Shuchi Yojane	4324.35	4988	4988	2766.58	4988	1988	4700
	2210-05-105-1-20	Indira Gandhi Institute of Child Health	3689.83	4128	4128	4679.37	4885	4885	5171
	4210-01-110-1-22	Construction of 450-Bed	18965.9	17483	15321	0	16934.65	0	2000
DD 23	2230-01-103-6-01	Child Labour Rehabilitation	520	500	500	500	400	400	400
DD 27	2014-00-103-0-03	CSS-Fast Track Special Courts for disposal of cases pending under Rape and POCSO Act	0	0	0	0	0	149	2134
	<b>Total</b>	<b>Protection</b>	<b>171503.59</b>	<b>145332</b>	<b>161830.88</b>	<b>141067.12</b>	<b>198660.65</b>	<b>198246.21</b>	<b>206554.81</b>



Regulatory									
DD 17	2203-00-108-0-00	Examinations	1204.01	1595	1595	1288.13	1255	1255	0
	2202-02-108-0-01	Pre-University Examination	7651.94	5945	7195	6739.84	9029	9029	8166
	2202-02-001-0-06	Commissionerate of Public Instruction - Dharwad	573.4	627	627	745.8	817	825.99	928
	2202-02-001-0-07	Karnataka Secondary Education Examination Board	1063.61	1145	1145	1338.52	1406	1406	1327
	2202-02-001-0-04	Director, State Educational Research and Training	1414	1077	1077	1114.59	1537	1563.99	1533
	2202-02-001-0-01	Director of Pre-University Education	3018.59	2110	2110	2484.4	2363	2447.33	1851
	2202-02-001-0-05	Commissionerate of Public Instruction - Gulbarga	488.46	656	656	681.69	729	763.46	778
	2202-02-001-0-03	Commissioner for Public Instructions-Bangalore	2511.93	2206	2206	2406.72	2640	2664.92	2707
	<b>Total</b>	<b>Regulatory</b>	<b>17925.94</b>	<b>15361</b>	<b>16611</b>	<b>16799.69</b>	<b>19776</b>	<b>19955.69</b>	<b>17290</b>
Economic Empowerment									
DD 17	4202-02-104-1-01	Construction of Polytechnics	15262	12489	12489	12538.38	16550	13852.5	13123
	2202-80-800-0-48	Education Quality Improvement Program	1167.83	1400	900	900	915	915	550
	2202-02-109-0-22	GIA to Staff in Vocationalisation of Secondary Education	183.7	168	168	191.96	150	150	107
	<b>Total</b>	<b>Economic Empowerment</b>	<b>16613.53</b>	<b>14057</b>	<b>13557</b>	<b>13630.34</b>	<b>17615</b>	<b>14917.5</b>	<b>13780</b>
Financial Empowerment									
DD 10	2225-01-001-0-08	Unspent SCSP-TSP Amount as per the SCSP-TSP Act 2013	7565	15341	15341	15341	19063.96	19063.96	7275
	2225-02-001-0-03	Unspent SCSP-TSP Amount as per the SCSP-TSP Act 2013	4422	3739	3739	3739	4397	4397	4083
	2225-03-277-2-52	Pre-Matric Scholarship to Backward Classes Students	11208.15	11250	11250	11247.1	5000	13486	11500
DD 11	2235-02-102-0-30	Meeting Medical Expenses of Malnourished Children	335.14	200	200	166.94	200	200	200
	2235-02-103-0-61	Pradhana Mantri Maatru Vandana Yojane	7917.57	10000	10000	1730.73	1000	5710	5700
	2235-02-196-6-01	Assistance to Zilla Parishads CSS/CPS Block Grants	1159	985	985	736.25	1282	1282	1212.66
	2235-02-197-1-01	Assistance to Block Panchayats - Taluk Panchayats	2564.58	2747	2747	2741.76	2506	2506	2520
	2235-02-103-0-58	Maatrushree Yojane	0	35000	25000	516.72	47000	22290	0
	2235-02-102-0-27	Hoysala and Keladi Chennamma Prashasthi	40.85	44	44	37.51	30	30	30
DD 17	2202-02-001-0-09	Unspent SCSP-TSP Amount as per the SCSP-TSP Act 2013	590.74	582	582	581.96	3073.95	3073.95	30
	2202-01-102-0-05	Reimbursement of fees to Private Schools under RTE	39275.36	20000	20000	19962.59	50000	50000	55000
	2202-02-110-3-03	Kittur Rani Chennamma Residential School for Girls	503	503	503	503	503	503	503
	2202-80-800-0-47	Quality Assurance Initiatives	3000	2750	2750	2562	1404	1404	500
	2202-01-109-0-03	Vidya Vikasa Scheme-Incentive for Students	50114.81	46556	46556	46627	53811	53811	39046
	2202-80-107-0-01	Military Scholarship	0	8	8	6.65	8	8	8
	2202-02-107-3-02	Scholarships Sainik School, Bijapur	517.63	656	560	512.45	656	656	944
	<b>Total</b>	<b>Financial Empowerment</b>	<b>129213.83</b>	<b>150361</b>	<b>140265</b>	<b>107012.66</b>	<b>189934.91</b>	<b>178420.91</b>	<b>128551.66</b>
Social Development									
DD 08	2406-02-110-0-54	Nature Conservation, Wildlife	7773.7	12903	12903	9008.64	8718	8818	9265
DD 10	2225-01-277-0-65	Maintenance of Residential Schools (MDRSs)(KREIS)	27954	26932	26932	26932	40081	40081	51500

	2225-03-277-2-80	Minorities Residential Schools	14163.2	14906	14906	15306.36	19098	19632.41	0
	2225-04-277-0-10	Minorities Residential Schools	0	0	0	0	0	0	18903
	2225-04-277-0-09	Opening of New Hostels for Minorities and Maintenance of Moulana Azad Schools/Colleges	0	0	0	0	0	0	2249
	4225-02-277-7-01	Construction of Ashram Schools and Hostels (CSS)	1500	1200	1200	1200	1200	900	300
	4225-02-277-2-02	Construction of Ashram Schools & Hostels	1000	937	937	937	937	702.75	1000
	2225-03-277-2-37	Training, Awareness and Incentives to BC Students	5710.67	5500	5500	5276.9	5400	3400	2365
	4225-02-277-2-03	Construction of Residential Schools	9105	4000	4000	21000	4000	3000	14000
	2225-02-277-0-36	Upgradation of Merit of ST Students	3000	2700	2700	2700	3800	3800	3800
	4225-03-277-2-04	Construction of Residential Schools - Navodaya Pattern	15919	9870	9870	9870	9900	9900	5781
	2225-02-277-0-37	Morarji Desai Residential Schools (MDRSs) and Maintenance of Kittur Rani Chenamma Residential School (KREIS)	5942	5576	5576	5576	10211	10211	14200
	2225-01-277-0-64	Morarji Desai Residential Schools (MDRSs) Transferred from Education Department	3188	2115	2115	2115	3618	3618	0
	2225-03-277-2-77	Morarji Desai Residential Schools (MDRSs) Transferred from Education Department-BC	439	490	490	490	652	652	0
	2225-02-277-0-34	Starting of New Morarji Desai Residential Schools	730	2580	2580	2580	4527	4527	0
	2225-02-277-0-35	Opening of New Hostels	400	280	280	280	500	375	0
	2225-03-277-2-62	Starting and Maintenance of New Morarji Desai Residential Schools for Backward Classes (KREIS)	18970	19208	19208	19208	13079	13079	19300
DD 11	2235-02-102-0-33	Special Care Centres for Children	1500	1500	1500	1500	1500	1500	1500
	2235-02-102-0-05	CSS- Training of Anganwadi Workers & Helpers	534.54	1000	1000	397.34	100	100	50
	2235-02-103-0-46	Rajiv Gandhi Scheme for empowerment of Adolescent Girls (SABALA)	109.73	423	423	12.66	900	200	712
	2235-02-102-0-25	Bhagya Lakshmi	30189.9	30943	30943	29427.47	30942	30942	10000
	2235-02-102-0-99	Bal Bhavan, Bravery Awards & Children's and Women's Day and Juvenile Service Bureau and Child Guidance Clinics	811.18	1257	1257	1260.14	1323	1323	1219
	2235-02-196-1-03	Block Grants (Physically Handicapped)	1921	1916	1916	1915.7	2286	2286	1881.5
	2236-02-197-6-01	Distribution of Nutritious Foods & Beverages - Asst to Taluka Panchayat-Block Grants	136344.81	215042	215042	188827.77	215042	215042	197174.53
	2235-02-101-0-02	Development of Schools for Deaf and Blind	41.34	70	70	56.21	83	83	85
	2235-02-102-0-31	Balavikasa Academy, Dharwad	300	150	150	150	140	140	141
	2235-02-102-0-28	Karnataka State Commission for Protection of Child Rights	202.65	204	204	143.89	214	214	172
DD 17	4202-01-201-1-06	Infrastructure for Karnataka Public Schools	0	0	0	0	0	0	10000
	2202-01-115-0-01	State initiatives under SSA Society	30021.76	24114	20046.5	0	24162	33610.1	0
	2202-02-109-0-21	Rashtriya Madhyamika Shikshana Abhiyan (RMSA)	8490.88	8784	7359	8782.77	5703	5704.09	0
	2202-02-197-6-01	Assistance to Block Shikshana Abhiyan	13373.61	15673	15673	16426.53	14286.97	15915.25	0

4202-01-201-1-04	Infrastructure for Primary Schools	2480.43	6000	6000	5996.82	9000	9000	31000
2202-01-196-6-01	Universalization of Primary Education - Aksharadasoha	158760.09	194716	194716	170562.91	195882	182098.25	197867.39
4202-01-202-2-01	Equipment and Furniture for High School and PU-College	0	0	0	0	0	0	10000
4202-01-202-1-05	Infrastructure facilities for High Schools and PU Colleges	22287.09	23476	23477	23483.63	32246	30409.5	27203
2202-80-003-0-05	Computer Literacy Awareness in Secondary Schools	2852.05	3000	3000	2998.88	1531	1531	0
2202-80-800-0-49	Students Motivation Initiatives	1886.39	1414	1414	1292.2	872	872	1000
2202-01-101-0-08	Students Motivation Initiatives	0	0	0	0	1	1	0
2202-01-053-0-01	Maintenance of School Buildings	3422.97	1603	1603	1602.99	1603	1603	1603
2202-02-053-0-01	Maintenance of Secondary School Building	2990.25	3500	3500	2959	3500	3500	3400
4202-01-202-1-07	(RMSA) Samagra Shikshana - Infrastructure expenditure	12000	15000	11311	11350	10000	5172	1
2202-01-113-0-01	Samagra Shikshana Abhiyana - Karnataka	0	0	0	0	0	0	29940
2202-01-197-6-01	Sarva Shiksha Abhiyana	93964.65	127760	127768.36	124813.44	126755	129100.57	149504.06
2202-02-110-3-11	Sainik School Koodige	713	763	763	763	763	763	813
2202-02-110-3-10	Sainik School Bijapur	923	723	723	723	723	723	773
2202-02-196-6-01	ZP Schools	301	296	385.67	341.63	294	397.36	389.34
2202-01-196-1-01	Block Assistance to Zilla Panchayats	7981.93	9116	9116	9465.06	10075.17	10300.17	9907.91
2202-02-110-3-01	Assistance to Non-Government Secondary Schools (State Sector Schemes)	48267.14	49157	49157	56779.28	59404	59404	64875
2202-01-197-1-01	Taluk Panchayats Block Grants	737105.67	926155	926155	891412.12	966885	1004821.9	1092554.4
2202-02-196-1-01	Assistance to Zilla Parishads Block Grants	176703	182726	182761	212559.4	224055.53	227280.53	243508.63
2202-02-197-1-01	Assistance to Block Panchataths Block Grants	215217.13	280042	280042	269448.77	297407.03	303171.14	331840.35
2202-01-107-0-09	Teachers Training and Orientation Training Centres	1448.26	1591	1591	1733.24	1850	1850	1865
2202-01-107-0-06	Non-Govt. Teachers' Training Institutions	1064.45	1097	1097	1274.42	1296	1296	1426
2202-02-109-0-13	Government PU Colleges	73145.44	82339	82339	87322.6	95597	94628.49	107923
Total	Social Development	1903149.91	2320747	2311699.5	2248262.8	2462142.7	2497678.5	2672992.1

Source: Collated by the authors from Karnataka State Budget 2019-20