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**Karnataka State Budgets –  
How Far Have They  
Promoted Inclusiveness?**

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# KARNATAKA STATE BUDGETS - HOW FAR HAVE THEY PROMOTED INCLUSIVENESS?

K Gayithri<sup>1</sup> and Vijeth Acharya<sup>2</sup>

## Abstract

*Promotion of inclusive development is possible when the policy is adequately backed by budgetary support and effective implementation. The paper aims to analyze the inclusiveness of the budgets of a fiscally progressive state, Karnataka, over the last two and a half decades. First, the paper analyses the inclusive philosophy underlying budget allocations under different political parties that have held power and how it has changed over time by analyzing the budget speeches. It found that Congress regime under the chief minister ship of Mr. Siddaramaiah is observed to be more inclusive. Second, the paper attempts an analysis of the corresponding budget allocations to the sectors that enhance inclusiveness. Budget analysis has revealed a considerable shift towards social sector expenditure, which tends to be more inclusive. Special programs have been conceived, such as the Scheduled Caste Sub Plan, Tribal Sub Plan, Mahila Abhivrudhi Yojane etc., with higher allocation of resources. There are, however, serious issues such as actual expenditure falling far short of allocation, considerable bunching with close to fifty percent of the expenditure incurred in the last quarter, and lopsided regional distribution of resources. Districts that are better off are getting more money than the backward districts. We argue that proper execution of schemes and good planning of expenditure is the need of the hour to realize the developmental outcomes envisioned.*

**Key words:** Inclusive development; Budgets; Budgetary allocations; Public spending.

## Introduction

India's development pursuit has undergone a major shift towards inclusive development, focusing on the overall standard of living of all individuals, with a special emphasis on the ones left behind in the development process. Public spending accordingly has increasingly been earmarked for the programs that are redistributive in nature and is aimed at mainstreaming all the disadvantaged comprising the poor, SCs/STs, OBCs, minorities and women. The planning process has clearly acknowledged the importance of inclusive development by stating, "The central vision of the Eleventh Plan is to build on our strengths to trigger a development process which ensures broad-based improvement in the quality of life of the people, especially the poor, SCs/STs, other backward castes (OBCs), minorities and women. ...the target is not just faster growth but also inclusive growth, that is, a growth process which yields broad-based benefits and ensures equality of opportunity for all." (Government of India, 2007) This broad vision of the Eleventh Plan includes several inter-related components: rapid growth that reduces poverty and creates employment opportunities, access to essential services in health and education especially for the poor, equality of opportunity, empowerment through education and skill development, employment opportunities underpinned by the National Rural Employment Guarantee, environmental sustainability, recognition of women's agency and good governance.

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A key feature of the inclusive growth strategy laid out in the Eleventh Plan is that the growth of GDP should not be treated as an end in itself, but only as a means to an end. Monitorable targets, which reflect the multi-dimensional economic and social objectives of inclusive growth, have been adopted for the purpose. Furthermore, to ensure efficient and timely implementation of the accompanying projects and programs, these targets have been disaggregated at the level of the States, which implement many of the programs. Following this approach, 27 monitorable targets have been identified at the national level, of which 13 are disaggregated at the level of individual States. The 27 targets at the national level fall under six major categories. The six categories are: (i) Income and Poverty; (ii) Education; (iii) Health; (iv) Women and Children; (v) Infrastructure; and (vi) Environment.

Accomplishing these goals is possible subject to the necessary condition that adequate resources are allocated by the governments both at the Centre and in the States and that the resources allocated get translated into desired outcomes. Inclusive policy should go beyond mere budgetary transfers to provide additional resource support for meeting temporary gap filling and ensure active inclusion by framing budgets that aid in building the capabilities of individuals to ensure their sustained inclusion in the growth process. It should improve human capital as well as social and economic infrastructure. A policy maker working for the collective welfare of the society as a social planner can stay true to many theories of macroeconomic policies (Sen and Vaidya 1996). Public spending on social sectors that include education and health has proven advantages of inclusiveness. In this background, the present paper tries to analyze the Karnataka budgets as to how far they have addressed the issues of inclusiveness through resource allocations, albeit mere resource support does not transform into inclusive development unless the outlays are translated into outcomes through effective implementation of programs.

The paper is structured as follows. It examines the inclusive philosophy underlying budget allocations under different political parties that have held power and how it has changed over time by analyzing the budget speeches in section one. Nature of government spending tends to influence developmental impacts in a significant way with social sector spending having proven advantages in promoting inclusiveness. To examine the nature of public spending and the changes over time in Karnataka, an analysis of macro trends in budgetary expenditure by functional categories is presented in section two. Governmental efforts have also resulted in framing of special programs such as Scheduled Caste Sub Plan, Tribal Sub Plan, Mahila Abhivrudhi Yojane etc. Analysis of funds earmarked to social groups and women is presented in section three. A regional perspective of inclusive development is presented in section four. Karnataka's overall performance with reference to some broad indicators of development is discussed in section five followed by conclusions in the last section.

## **Analysis of Budget Speeches**

It is important to have good a budgeting institution to improve decision making and to reduce divergence between peoples' preference and actual policies. This would lessen the excessive public spending which might result in excessive deficit and debt (Campos and Pradhan 1996). Identifying and allocating resources according to priority, effective use of resources for successful implementation of programs and a good evaluation system are areas where deficiencies continue to trouble policy-makers

(Jena 2016). Annual budget statements are used to make key policy pronouncements by governments from time to time and very often reflect the contemporary social and economic concerns, which are very much guided by the political ideology of the party in power. Karnataka state has been ruled by different political parties over the years. The budget speeches from 2000-01 to 2017-18 are analyzed for this study; the selection of years is purely guided by their online availability. The political parties that have held power during this period include Congress, BJP, alliance of BJP and JDS and alliance of Congress and JDS. For the analysis, three development themes were selected to check for inclusiveness. The three themes are economic development, regional development and social development. While economic development relates to overall development of major sectors and regional development largely relates to backward region development, social development covers the Scheduled Caste/Scheduled Tribe, Minorities and Women. The emphasis laid on these key themes by each of the parties that were in power has been assessed based on the occurrence of certain keywords in budget speeches. The keywords in each theme have been grouped and include:

*Economic Development* –“economic development”, “economic growth”, “economic equality”, “industrial development”, “agriculture development”, “agricultural development”, “agri-business”, “agri-businesses”, “economic empowerment”.

*Regional Development* - “regional imbalance”, “regional development”, “rural development”, “regional disparity”, “village development”, “backward talukas”, “backward villages”, “backward taluks”, “backward area”, “backward areas”, “development of villages”, “regional disparities”.

*Social Development* - “social development”, “social welfare”, “social justice”, “minorities”, “communities”, “scheduled caste”, “scheduled castes”, “scheduled tribe”, “scheduled tribes”, “schedule caste”, “schedule tribe”, “SC”, “ST”, “minorities development”, “empowerment”, “women empowerment”, “women”, “tribal”, “backward class”, “backward classes”, “nomad”, “nomadic”, “human development”, “human resources development”, “Weaker section”, “weaker sections”, “slum development”.

## **Economic Development**

Budget speech analysis reveals that the use of the term economic development along with its related terms has been extensive by the BJP government, more so in the initial two years of its regime, i.e. in 2008-09 and 2009-10. It is seen that (fig 1) the BJP government’s budget speeches have given more importance to economic development keywords when compared to other governments. Also, the frequency of it has seen a downward trend for both the BJP and Congress 2 governments.

## **Regional Disparity**

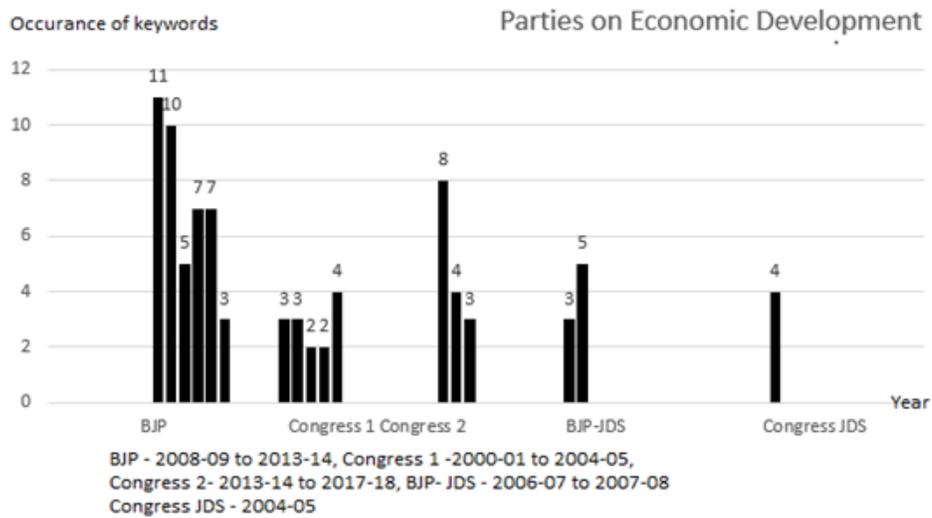
Achievement of balanced regional development by bridging regional disparities has been an area of policy concern for many years. The high-power committee on redressal of regional imbalances, popularly known as Nanjundappa Committee’s assessment of large-scale regional disparities in the state, has paved the way for policy intervention. All the parties have tried to address that issue in their budget speeches. An important development overtime relates to the increased focus on mitigating regional disparities. The first stint of Congress rule during 2000-01to 2004-05, and the tenures of BJP-

JDS and BJP during 2006-2008 and 2008-14 did address the issue of regional disparity, but its emphasis increased substantially during the second term of Congress from 2013-14 till date with Mr. Siddaramaiah as the Chief Minister.

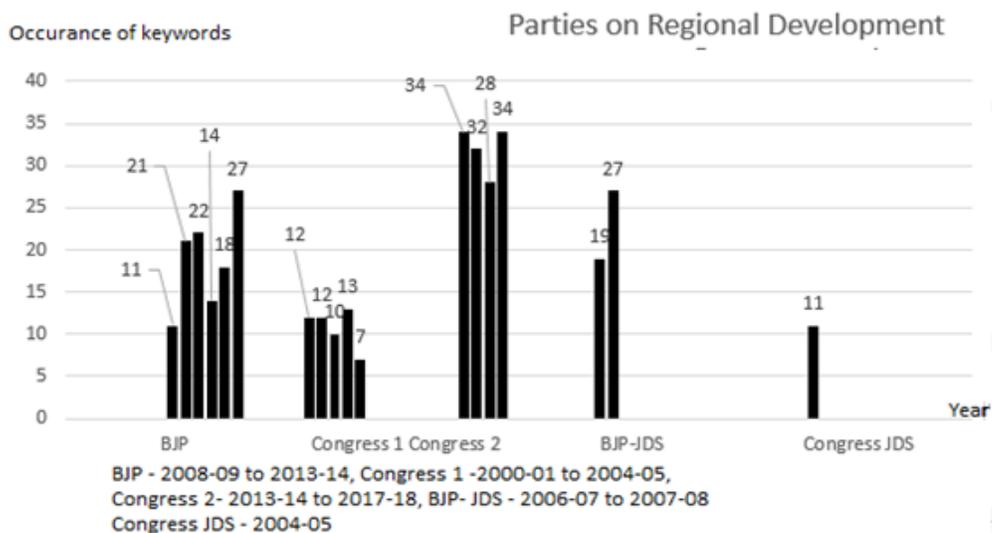
## Social Development

Social development has been emphasized in the budget speeches of almost all the parties that were in power, and this emphasis has also increased over time. However, the Congress party, in power from 2013-14 onwards, has used it the highest number of times in its budget speeches.

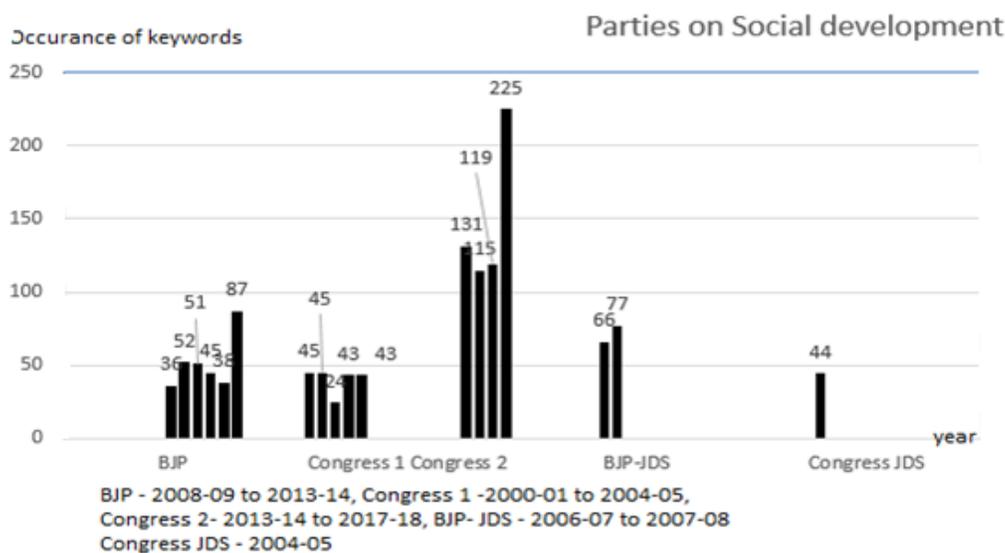
**Figure 1: Speech Keywords on Economic Development**



**Figure 2: Budget Speech Keywords on Regional Development**



**Figure 3: Speech Keywords on Social Development**



### Sectoral Expenditure Allocations

One of the consistent major objectives of India's state policy has been to achieve growth in per capita gross national product in line with reasonably egalitarian distribution of the growth product (Jayaraj and Subramanian 2012). The unavailability of systematic time series data on income distribution has paved way for researchers to base their arguments on primary and NSSO sample data. The allocations from the budget documents form another source highlighting the intent of the government on inclusivity. The sectoral priorities of the government that get reflected in the budget allocations indicate the nature and extent of participation of the government in social and economic development and their inclusiveness at the macro level. In the debates on the changing role of state, governments have been urged to stay away from commercial services that can be more efficiently produced by the private sector, but enhance their allocations in sectors that emanate positive externalities to ensure redistributive justice and inclusive development. Social sectors comprising education, health, housing, social welfare, women and child development etc., have been the typical sectors for enhanced funding support in the pursuit of inclusive development. Similarly, rural development and poverty alleviation programs and interventions to help the weaker and marginalized sections, who are under economic services such as agriculture, industry, water and power development, too reflect concerns on inclusiveness.

Translating the inclusive budgetary rhetoric into reality is possible only when the governments actually allocate adequate financial resources for the purpose followed by effective implementation. Given the existing research evidence (Raju 1990), among the major functional categories of spending by governments in India, i.e. General, Social, Community and Economic services, the expenditure on social and community services tends to be more inclusive in nature. Trends in functional categories of expenditure in Karnataka are presented in Table 1, which reveals that social and community services expenditure has had the highest compound annual growth rate. The percentage share of social and community services in GSDP and total expenditure (figures 4 and 5) too reveal that there has been a

considerable increase after 2004-05, implying that Karnataka government has laid more emphasis on expenditure that leads to better inclusiveness, combining in it aspects such as better education, health, housing, water supply etc. Table 2 presents the percentage composition of each of the services with the total expenditure, and also the per capita expenditure under each of the General, Economic and Social expenditures. It is noted that from 2006-07 onwards, the per capita spending on Social and Economic services has increased when compared to the earlier years, when the per capita spending on all the three services were similar.

**Table 1: Trends in Expenditure by Functional Categories (Rs crores)**

Year	General Services	Social Services	Economic Services
1991-92	1436	1925	2261
1995-96	2695	3333	3579
1999-00	5383	5856	5356
2003-04	9168	7392	7125
2007-08	11211	15271	17616
2011-12	17071	27867	31339
2015-16	31791	51948	48583
2016-17 RE	34254	60318	56761
2017-18 BE	38997	64525	66079
CAGR	13.5	14.5	13.9

Source: Gayithri, K, 2014 and GoK, Budget papers: various years

**Figure 4: Functional Categories Expenditure as a Percentage of GSDP**

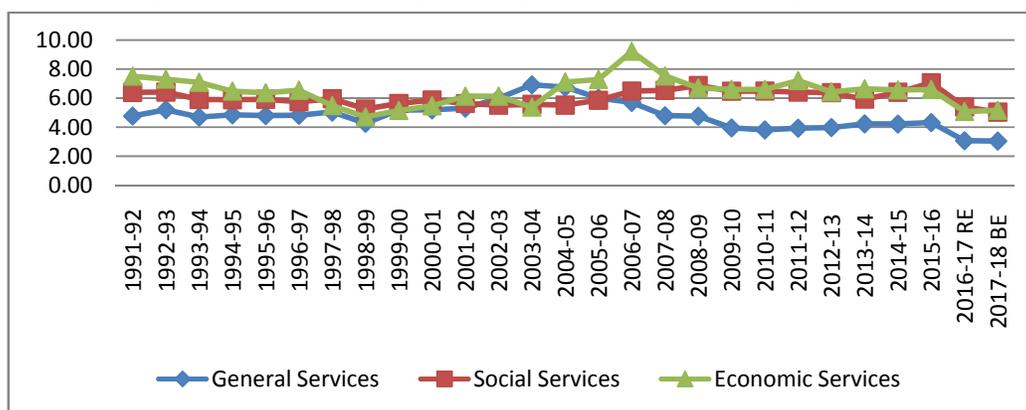


Figure 5: Functional Category Expenditure as a Percentage of Total Expenditure

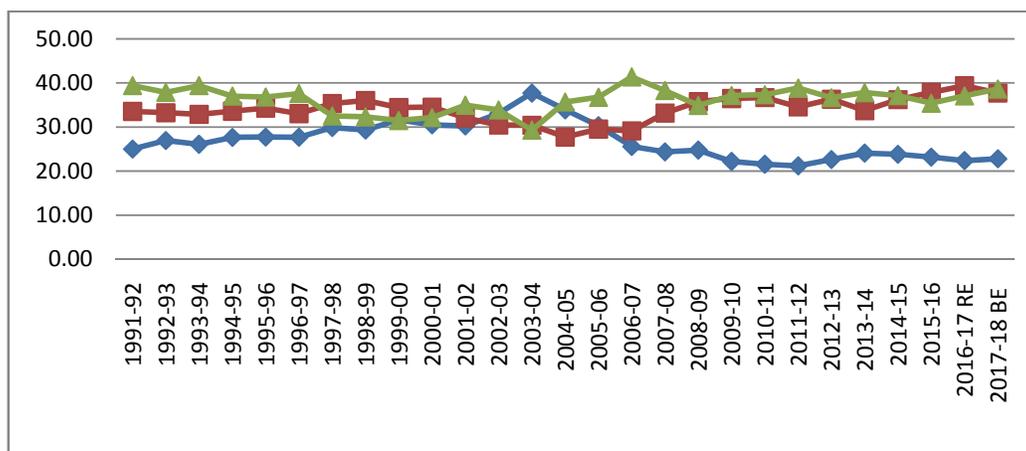


Table 2: Expenditure of Functional Categories (in percentage)

Year	General Services				Social Services				Economic Services			
	% to Total Exp	% to GSDP	Per Capita (Rs)	Growth rate	% to Total Exp	% to GSDP	Per Capita (Rs)	Growth rate	% to Total Exp	% to GSDP	Per Capita (Rs)	Growth rate
2002-03	33.05	5.99	1318.89		30.44	5.52	1214.96		33.87	6.14	1351.79	
2003-04	37.7	6.92	1660.79	0.26	30.4	5.58	1339.18	0.10	29.31	5.38	1290.84	-0.05
2004-05	33.9	6.76	1795.43	0.08	27.73	5.53	1468.48	0.10	34.29	6.84	1816.27	0.41
2005-06	30.28	6.01	1814.82	0.01	29.54	5.86	1770.64	0.21	36.75	7.29	2202.84	0.21
2006-07	25.59	5.7	1887.59	0.04	29.13	6.5	2149.27	0.21	41.38	9.23	3052.59	0.39
2007-08	24.36	4.79	1946.32	0.03	33.18	6.53	2651.28	0.23	38.27	7.53	3058.26	0.00
2008-09	24.74	4.76	2107.59	0.08	35.76	6.87	3045.98	0.15	34.89	6.7	2971.31	-0.03
2009-10	22.21	3.95	2231.84	0.06	36.48	6.48	3666.41	0.20	37.17	6.61	3735.12	0.26
2010-11	21.55	3.81	2410.06	0.08	36.69	6.49	4103.91	0.12	37.34	6.61	4176.94	0.12
2011-12	21.17	3.93	2792.54	0.16	34.57	6.42	4558.59	0.11	38.87	7.22	5126.56	0.23
2012-13	22.36	3.97	3276.775	0.17	36.77	6.53	5387.825	0.18	36.54	6.49	5353.59	0.04
2013-14	23.83	4.23	3805.095	0.16	33.39	5.93	5332.813	-0.01	37.43	6.65	5977.235	0.12
2014-15	23.33	4.22	4150.328	0.09	35.47	6.41	6310.413	0.18	36.35	6.57	6466.172	0.08
2015-16	22.97	4.32	4364.814	0.05	37.54	7.06	7132.313	0.13	35.1	6.6	6670.308	0.03
2016-17 RE	21.79	3.07	4524.189	0.04	38.36	5.4	7966.661	0.12	36.1	5.08	7496.861	0.12
2017-18 BE	21.86	3.04	4946.811	0.09	36.17	5.03	8185.066	0.03	37.04	5.15	8382.192	0.12

Source: Gayithri, K.2014 and Gok Budget papers: Various years

## Composition of Social Services Expenditure

Efficient allocation of expenditure within the social services spending is an important aspect in the promotion of inclusive human development. Advanced Asian economies during their high growth phase had combined large allocations to social sectors with efficient resource allocation within the social sectors for basic education and health services, and reliance on the private sector for higher levels of education and expensive curative health care(Mundle 1998).

Social and community services expenditure in Karnataka consists of important items such as Education, Health and Family Welfare, Urban Development, Social Security and Welfare, Water Supply, Sanitation, Housing, Welfare of SCs/STs and OBCs. A little more than 40 percent of the total social and community services expenditure is spent on Education, Art and Culture. The expenditure on welfare of SCs, STs and OBCs has received increased attention from the state government as indicated by the sharp rise in its share from 9 percent in 2007-08 to 14.71 percent in 2015-06, the largest increase among all the items. The share of Social Welfare and Nutrition has increased from 11.68 percent to 14.23 percent during the above reference period. However, health and family welfare has had a marginal increase, marked by reduced share during some years, especially in 2009-10.

**Table 3: Percentage Composition of Total Social Services Expenditure**

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 RE	2017-18 BE
Education, Sports, Art and Culture	43.69	46.73	38.95	42.77	42.72	43.88	46.4	43.79	38.56	37.07	33.07
Health and Family Welfare	11.57	11.17	9.96	10.67	11.28	11.51	12.71	13.99	11.56	11.7	11.36
Urban Development	7.92	5.31	5.51	3.96	2.59	2.09	2.53	2.07	3.72	6.97	8.11
Information & Broadcasting	0.19	0.3	0.19	0.29	0.23	0.23	0.22	0.19	0.18	0.26	0.45
Labour & Labour Welfare	0.91	0.98	1.21	0.94	0.89	0.86	0.8	0.91	1.14	0.96	1.5
Social Welfare & Nutrition	11.68	13.92	21.96	15.13	15.78	16.33	13.89	14.17	13.41	13.33	13.14
Water Supply, sanitation	7.88	7.79	8	7.48	5.78	5.04	4.13	6.27	6.26	7.15	8.14
Housing	5.12	4.75	4.11	3.5	3.88	4.95	4.17	5.06	7.89	7.08	7.71
Welfare of SC/ST/OBCs	9.04	7.99	7.81	10.36	10.94	10.74	12.94	11.04	12.62	12.99	14.82
Others	1.99	1.07	2.33	4.9	5.9	4.38	2.22	2.51	4.66	2.49	1.7

**Source:** Source: Gayithri, K, 2014 and GoK, Budget papers: various years

### Allocations by social groups

Government of Karnataka has been earmarking budgetary resources for the welfare of various social groups, such as Scheduled Castes under the Scheduled Caste Sub Plan (SCSP), Scheduled Tribes under the Tribal Sub Plan (TSP), women under the Mahila Abhivrudhi Yojane and also Minorities and other backward classes (OBC). Allocations for these special categories from recent budgets are presented below.

Budgetary allocation under SCSP has increased 24 times during the period 2002-03 to 2016-17 (RE); this represents a much sharper increase as compared to the state's plan outlay, which has increased about 9 times. The increase is significant in particular after 2013-14, rising from Rs 6,135.57 crore to Rs 14,399.31 crore in 2016-17 R.E., probably guided by the Ahinda philosophy of Mr. Siddaramaiah. The share of SCSP allocation in the state's plan outlay has increased from 6.79 to 16.96 percent, a rise of around 10 percentage points. The large increase is guided by the significantly enhanced allocations in the last three years. However, the allocations varied considerably in the time

period covered, revealing that there was no steady flow of resources with the exception of the last three years. An important development is the framing of Karnataka Scheduled Castes Sub Plan and Tribal Sub Plan (Planning, Allocation and Utilization of Financial Resources) Bill of 2013. The Bill envisages allocation of state plan outlay in proportion to the population of SCs and STs (the former constituted 17.15 percent and the latter 6.95 percent as per 2011 census), with funds unutilized in one year being added to the next year's allocation and non-divertible. The money has to be spent for the benefit of SCs and STs alone.

**Table 4: Budgetary Allocation for SCSP**

Year	Allocation			State Plan Outlay	% of allocation to State's Plan Outlay		
	State	District	all		State	District	all
2002-03	47263	11167	58430	861061	5.49	1.30	6.79
2003-04	43845	12387	56232	978000	4.48	1.27	5.75
2004-05	13460	17627	31087	1232200	1.09	1.43	2.52
2005-06	17174	37686	54860	1355500	1.27	2.78	4.05
2006-07	100969	36185	137154	1616600	6.25	2.24	8.48
2007-08	242940	35466	278406	1778200	13.66	1.99	15.66
2008-09	259885	48237	308122	2595200	10.01	1.86	11.87
2009-10	193457	50348	243805	2950000	6.56	1.71	8.26
2010-11	212438	52644	265083	3105000	6.84	1.70	8.54
2011-12	324222	69116	393338	3807000	8.52	1.82	10.33
2012-13	446809	65691	512500	4203000	10.63	1.56	12.19
2013-14	533235	80322	613557	6257222	8.52	1.28	9.81
2014-15	990347	206253	1196600	6298724	15.72	3.27	19.00
2015-16	965552	211803	1177355	7613947	12.68	2.78	15.46
2016-17*	1205067	234864	1439931	8488293	14.20	2.77	16.96

**Note:** \* till December 2016

Actual expenditure has tended to deviate from allocations; either they have exceeded the allocation or they have fallen short. Such a situation arises when the funds of the previous year are utilized the next year or have fallen short of allocations. These indicate poor budget planning and non-execution of planned schemes. The most important concern relates to the poor utilization of funds through the first three quarters. It can be observed from the figures for 2016-17 R.E that only 27.41 percent of funds was utilized until December and the remainder got utilized in the last quarter, which amounts to bunching of expenditure. This is true of other years too. This kind of rush of expenditure in the last quarter does not augur well for the achievement of expected results.

**Table 5: Budgetary Allocation *vis-a-vis* Actual Expenditure**

Year	Allocation			Expenditure			% of expenditure		
	State	District	all	State	District	All	State	district	all
2002-03	47263	11167	58430	30834	9417	40251	65.24	84.33	68.89
2003-04	43845	12387	56232	35871	11705	47576	81.81	94.5	84.61
2004-05	13460	17627	31087	19577	13419	32996	145.44	76.13	106.14
2005-06	17174	37686	54860	11856	31910	43766	69.03	84.67	79.78
2006-07	100969	36185	137154	83739	47718	131457	82.94	131.87	95.85
2007-08	242940	35466	278406	122437	62763	185200	50.4	176.97	66.52
2008-09	259885	48237	308122	188848	53598	242446	72.67	111.11	78.69
2009-10	193457	50348	243805	192841	52905	245746	99.68	105.08	100.8
2010-11	212438	52644	265083	240685	51917	292602	113.3	98.62	110.38
2011-12	324222	69116	393338	326521	66635	393156	100.71	96.41	99.95
2012-13	446809	65691	512500	365246	52929	418175	81.75	80.57	81.6
2013-14	533235	80322	613557	455338	69993	525331	85.39	87.14	85.62
2014-15	990347	206253	1196600	976790		976790	81.63		81.63
2015-16	965552	211803	1177355	963432	204785	1168217	99.78	96.69	99.22
2016-17*	1205067	234864	1439931	356658	38045	394703	29.59	16.19	27.41

\* till December 2016

**Source:** GoK, Budget papers various years

## Tribal Sub Plan

Budgetary allocation for tribal sub plan has increased by a meagre 4 times as compared to SCSP, which has increased almost 24 times. The last three years have however seen a much larger increase. The actual expenditure has had a much smaller increase and the percentage of expenditure to allocation is even lower, implying that fund allocation is small and has not had a significant increase; the utilization of funds is even more disappointing (Table 6). The last quarter rush for expenditure is very much prevalent in the tribal sub plan too as only 11 per cent of the funds was utilized till December.

**Table 6: Budgetary Allocation and Expenditure for Scheduled Tribal Sub Plan**

Amount in lakhs

Year	Allocation	Expenditure	% of expenditure to allocation
2007-08	116087	79605	68.57
2008-09	126389	98876	78.23
2009-10	114405	91615	80.08
2010-11	151794	111661	73.56
2011-12	186699	147098	78.79
2012-13	207500	167979	80.95
2013-14	248074	195026	78.62
2014-15	435693	353760	81.19
2015-16	457816	202560	44.24
2016-17*	556636	61049	10.97

**Source:** GoK, Budget papers various years

## Minorities and OBCs

Data presented in Table 7 reveals that expenditure on Minorities has increased 51 times as compared to an increase of 19 times for OBCs; the sector has also had an increased share in plan outlay.

**Table 7: Expenditure on Minorities and OBCs**

Year	Minorities	% of state plan outlay	OBCs	% of state plan outlay
2002-03	2620.97	0.30	12471.42	1.45
2003-04	2308.62	0.24	13169.01	1.35
2004-05	1754.23	0.14	17323.97	1.41
2005-06	2678.78	0.20	20248.72	1.49
2006-07	8309.34	0.51	26231.52	1.62
2007-08	9062.77	0.51	32144.85	1.81
2008-09	17925.11	0.69	18190.19	0.70
2009-10	14815.35	0.50	55259.06	1.87
2010-11	21813.23	0.70	65449.99	2.11
2011-12	34676.95	0.91	76431.79	2.01
2012-13	37618.46	0.90	102325.8	2.43
2015-16	94963.48	1.25	197760.9	2.60
2016-17	136681.9	1.61	247822.7	2.92

Source: GoK, Budget papers various years

An analysis of budgetary allocations and actual expenditure, presented above for the social groups, reveals that larger and consistent increases have occurred largely in the last three years. This could probably be an outcome of the legislation "Karnataka Scheduled Castes Sub-Plan and Tribal Sub-Plan (Planning, Allocation and Utilization of Financial Resources) Act, 2013 "framed for the purpose of ensuring utilization of allocated resources.

## Women and Child Development in Karnataka: Budget Allocations and Impacts

The Planning Commission of India has been one of the frontrunners in brining women and their representations to mainstream politics and policies. Since the inception of the Five-Year Plan, the Planning Commission has had separate and specific women-oriented policy action items to uplift the status of women in the country (Patel 2003). A budget is an important channel for a government to state its priorities, translate its goals and achieve its objectives through resource allocation. The changing priorities are reflected in the increase or decrease (a very rare phenomenon in conventional incremental budgeting practice) of allocations and the announcement of new schemes. Mainstreaming gender has been high on the agenda of Indian governments and justifiably so, given the prevailing gross gender inequality across almost all the sectors and regions. The Gender Inequality Index (GII), which reflects gender-based disadvantages in reproductive health, empowerment and labour market, is very low for India, which ranks 132 on the Human Development Report 2013 (Economic Survey, 2013-

14). Economic empowerment as revealed by the participation of adult women in economic activity rate in 2011 is very low at 29 as opposed to 81 for Indian men. Further, the adult economic activity rate of women compares very unfavorably with many countries. India has the lowest rate within the BRICS group with the rate being 60, 56, 29, 68 and 44 for Brazil, Russian Federation, India, China and South Africa respectively. Nepal at 80 has the highest rate among the countries listed (GOI, 2014). India also offers a poor comparison with reference to sex ratio (women/100 men) at 94; Pakistan is better placed at 97. The BRICS nations' sex ratios are 103, 116, 94, 93 (does not include Hong Kong and Macao) and 102 respectively. Maternal mortality rate estimates for 2010 was the second highest at 200 among BRICS nations, the highest being South Africa at 300. MMR in other BRICS group countries is very low, with Brazil at 56, Russian federation at 34 and China at 37. UNESCO data<sup>3</sup> with reference to youth (15-24) and adult (15+) literacy rate and Gender Parity Index (Female to Male ratio) reveal that the status in India is very weak as compared to other nations. BRICS nations have youth literacy rate Gender Parity Index of 101, 99.66, 88.41, 99.69 and 98.5 respectively.

Karnataka, despite being a very progressive state with all its fiscal parameters<sup>4</sup> performing very well and having the highest per capita development and plan expenditure in the country, compares unfavorably with many states with reference to gender equality. The 'Gender related Development Index' (GDI) of Karnataka has revealed a marginal improvement from 0.545 in 1996 to 0.611 in 2006; however, the gender disparity is still a cause of concern in many sectors. While the urban male literacy has crossed 90 per cent, the rural female literacy is yet to cross 60 per cent. (Economic Survey, 2013-14)

Karnataka's sex ratio, as per 2011 census, is at 968, and although this is higher than the national average at 940, it compares unfavorably with its neighboring states. Kerala has the highest ratio of 1084 followed by Tamil Nadu at 995 and Andhra Pradesh at 992. Workforce Participation Rate in Karnataka for women is 31.87 as compared to 59 for men. The male-female differential is a common feature of all Indian states with the North-Eastern states revealing comparatively larger female work participation. Among the southern states, Karnataka's Maternal Mortality Rate (MMR) (31) in 2013 is better than that of Andhra Pradesh (39) while both Kerala (12) and Tamil Nadu (21) have far lower maternal mortality rates.

## **Gender Budgeting in Karnataka**

Gender responsive budgeting at the local level has been effective, and is considered an affirmative action to improve the efficiency of public services delivery to disadvantaged groups (Govinda Rao et al. 2008). Government of Karnataka has been presenting a gender budget statement putting together the budget allocation for schemes benefitting women since 2007-08 to provide a gender perspective on budgets. Such schemes provide a way to empower citizens and make them more active participants in governance and decision making process (Gilman 2016), and are characterized as highly adaptable

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<sup>3</sup> While all the countries listed in this database have literacy data for 2011 and 2012, India's data refers to 2006 speaking volumes for status of statistical data in India

<sup>4</sup> The state's fiscal deficit, revenue deficit, debt etc., have always been within the targeted levels ever since the state promulgated the Fiscal responsibility Act in 2002. The state has one of the highest tax/GSDP ratios in the country

(Wampler 2007). The women related allocations from 29 Demands for Grants are grouped under two categories - A and B. The former is concerned with schemes that confer benefits exclusively to women and the latter with schemes that benefit women at least to the extent of 30 per cent of the allocation. The progress in budget allocations for the cause of women is presented in Table 8. There has been a sharp increase in the budget allocation during the reference period. While the Category A allocation has increased almost 7 times, that of Category B has increased around 2 times. A large portion of the Category A spending is under the plan component.

**Table 8: Gender Budget Allocations**

Year	No of depts.	Category A				Category B			
		No sch	Allocation			No sch	Allocation		
			Plan	NP	Total		Plan	NP	Total
2009-10	39	47	64323	199	64522	742	906026	1275871	2181897
2010-11	39	49	92107	323	92430	737	1154820	1415185	2570005
2011-12	39	45	105930	39485	145415	759	1604025	1888291	3492316
2012-13	39	39	215124	49627	264751	621	1808991	2293666	4102657
2013-14	39	40	155962	35568	191530	760	2641377	2865344	5506721
2014-15	39	59	319988	45003	364991	798	3273692	3355467	6629159
2015-16	36	54	469419	92846	562265	720	3330329	2307027	5637356
2016-17	36	57	400455	108652	509107	664	3719885	2440455	6160340
Size of Increase			5.23	544.99	6.89		3.11	0.91	1.82

**Source:** GoK Economic Survey: Various years

## Regional Distribution of Expenditure

Regional disparities in Karnataka's development have been a cause for concern and a number of corrective measures have been initiated from time to time. An understanding of the financing of development by each of the districts is important for future corrective measures to bridge regional disparities. Unfortunately, centralized district wise public expenditure data is not available for any meaningful analysis. The per capita education and health expenditure data culled out from various District Human Development Reports (DHDR) has been analyzed in Table 9 along with the respective Education and Human Development Indices.

Ideally, in any regional disparity corrective measure, one would expect government spending to be inversely proportionate to the level of development, meaning, the lower the level of development the larger should be the public spending and vice versa. It is quite disturbing to note that (Table 9) there is a considerable disconnect between the Education/Health Development Index and per capita expenditure among Karnataka districts. Districts that are at the bottom five of Health Development Index (HeDI), namely Koppal, Raichur, Bellary, Gulbarga and Bagalkot, have far lesser per capita health expenditure than the districts that have a better Health Development Index. On the contrary, districts such as Bangalore Urban and Mandya that are in the top five districts in terms of Health Development Index have a much larger per capita health expenditure. Per capita expenditure in Koppal (ranked

lowest in Health Development Index) is Rs 68 as compared to Rs 1,783 in Mandya (ranked fourth in Health Development Index). While the per capita expenditure for the bottom five HeDI districts has ranged between Rs 68 to Rs 222, for those in the top five of HeDI, it has ranged between Rs 81 to Rs 1,783. Thus, there is a wide gap between the per capita spending among the districts, which needs to be corrected taking into consideration the level of sectoral development.

The education sector too has revealed similar disparities. The gap between the districts in per capita spending in education is large with the highest being Rs 3,004 in Belgaum as compared to Rs 229 in Bellary. Incidentally, Bellary is one among the bottom five districts in terms of Education Development Index and is ranked 25. Similarly, Koppal, Raichur and Gulbarga, which are among the bottom five districts, have far smaller per capita spending than many other districts with a better rank in the Education Development Index. While the per capita education expenditure for the bottom five EDI districts has ranged between Rs 229 to Rs 1,252, for the five districts ranked among the top in EDI, it has ranged between Rs 795 to Rs 1,856.

In the context of Karnataka's development, it is often argued that the state's performance is being pulled down on account of wide regional disparities. Hence, it is very important to address the issue of bridging the regional disparities, and the government has been rightfully advocating corrective measures. However, the disconnect observed in the current levels of sectoral development and per capita expenditure indicates the serious need for pursuing informed corrective measures so that the regional disparities are reduced over time and the overall human development in the state toned up. The need to have a centralized district level expenditure database is of utmost importance in this context.

**Table 9: District-wise Per Capita Education/Health Expenditure and Education/Health Development Index**

<b>Bottom Five EDI districts</b>	<b>EDI</b>	<b>Rank</b>	<b>Per capita Exp</b>	<b>Rank</b>	<b>Bottom five HeDI districts</b>	<b>HeDI</b>	<b>Rank</b>	<b>Per capita Exp</b>	<b>Rank</b>
Bidar	0.49	27	1252	12	Koppal	0.024	25	68	28
Koppal	0.50	26	495	21	Raichur	0.251	24	222	15
Bellary	0.501	25	229	29	Bellary	0.301	23	112	24
Raichur	0.526	24	467	23	Gulbarga	0.310	22	163	20
Gulbarga	0.529	23	468	22	Bagalkot	0.317	21	97	26
<b>Top five EDI districts</b>					<b>Top five HeDI Districts</b>				
Chikkamagalur	0.777	1	1182	15	Dakshina Kannada	0.981	1	190	17
Kodagu	0.757	2	1637	7	Udupi	0.958	2	81	27
Bangalore Urban	0.740	3	795	20	Bangalore Urban	0.952	3	1524	2
Chitradurga	0.733	4	1673	6	Mandya	0.858	4	1783	1
Uttara Kannada	0.730	5	1856	3	Bangalore Rural	0.833	5	171	19

**Source:** Gayithri, K. 2016, Financing Human development in Karnataka, submitted to Planning Department, GoK

## Social Progress in India: Research Evidence

Budgetary support for the cause of social development and its growth over time provide details of financial outlays. However, what is important is its translation into outcomes by way of true inclusive development as reflected in the indicators of inclusive development. While these aspects are not included for a detailed discussion in the present paper, it is important for policy makers to have a clear understanding of the progress made over time in order to usher in policy correctives from time to time. It is unfortunate that relevant outcome data is inadequate and efforts to generate the same are also inadequate. To facilitate meaningful comparison across time spans and with other states, it is imperative on the part of governments both at the Centre and in the states to identify right indicators and put in place data tracking mechanisms on a priority basis.

An important contribution in this direction is the Social Progress in India, an index computed for Indian states by the Institute for Competitiveness. This exercise uses 54 indicators categorized into basic human needs and foundations of wellbeing, offering an opportunity to assess over time the performance of India with other countries and between Indian states, covering the period from 2005 till 2016.

The results reveal that:

- All Indian states have made significant improvements on social progress over the last eleven years. However, there are wide regional variations.
- Every state has room for improvement as even the high performing states score low on certain aspects of social progress.
- Economic measures cannot be the sole drivers of decision making. Even though economic performance is closely related to social progress, economic performance alone does not provide a complete picture of the society.

The scores of Indian states can be divided into three performance groups:

- a) High Performance States: scores greater than 60
- b) Middle Performance States: scores between 50 and 60
- c) Low Performance States: scores less than 50

Most states (more than half) are in the middle performance category while nine states are in the high-performance group; three states are in the lowest performance range.

Karnataka is in the middle range reflecting average performance with reference to inclusion related indicators.

Karnataka's longitudinal performance has definitely shown progress with the social development index score increasing from a little over 45 in 2005 to close to 60 in 2016. However, there are better performing states.

## **Financing inclusive development *vis-à-vis* outcomes in Karnataka:**

### **Concluding observations**

Karnataka's fiscal capability and the priority assigned to the cause of social development, as observed in the initial analysis, reveals that the state's performance with reference to financing of inclusive development is improving overtime. There are many positive aspects in terms of enhanced allocations, legislative frameworks, and thrust sector status put in place. However, this should not lead to complacency, as the state's performance on the human development front has not been commensurate with the resources flowing into the sector. This is amply clear from the fact that the states with similar per capita spending like Tamil Nadu have achieved much better levels of human development as compared to Karnataka. Analyzing the relative performance of Indian states in various dimensions of human development, Ghosh (2011) observes that Madhya Pradesh, Rajasthan and Tamil Nadu managed to improve their HDI position over time while Karnataka, Andhra Pradesh, Gujarat and Maharashtra experienced deterioration in their relative position. Despite the overall improvement in the HDI level overtime, the relative performance of the state has been a cause for concern.

There is a need to probe deep into the issues that are hindering effective translation of outlays into outcomes in the state. Existing research evidence highlights some problems that need to be addressed in this context.

The government's priorities have undergone a substantial change in favor of social and community services by assigning thrust sector status to select sectors such as Education, Health etc. The compound annual rates of growth of the functional categories of expenditure reveal that social and community services have registered the highest rate of growth. The current decade has seen a good gain in social, community and economic services as opposed to the nineties when the highest rate of growth was in the general services expenditure. This accounts for the increased focus on social services by the Government of Karnataka. This certainly is a very welcome trend, given the adverse trends that prevailed during the course of the last decade and the slow improvement in Human Development Index (HDI) of the state. However, fluctuations, largely caused by revenue uncertainties, can be clearly observed. For instance, the revenue shortfall experienced post 2007-08 resulted in an absolute decline in the expenditure on the health sector in FY 2009-10. It is important to insulate social sectors from such adhocism by earmarking a prescribed share in the GSDP to ensure sustained improvements in human development.

The regional imbalances observed in the development of sectors like health and education need to be addressed not merely by earmarking increased allocations but also by linking it with the current performance attainments. The attainment of horizontal equity (Buchanan 1950) is much dependent on the equalization of the transfers. The growing divergence across districts in demographic indicators and IMR is a serious issue of concern. This needs immediate attention. An important issue in the context of expenditure planning for the districts is to move away from the strategy of enhancing share in total allocations to need-based planning. An important prerequisite for this is the availability of district wise expenditure break-ups by sector, which currently is lacking. This has to be attended to immediately. The one-time point data available for education and health sectors in per capita terms reveals that there is a complete disconnect between the levels of education and health development as

revealed by the indices of districts and their per capita expenditure. Districts that are better off are getting more money than the backward districts. This clearly accounts for the planning anomalies in the mitigation of regional disparities, which need immediate correction. Need-based spending of resources in each of the districts in the state is the impending need for toning up human development. Karnataka's relative rank in Human Development Index has not improved over the years and it is often observed that the state average is pulled down by low levels of human development in certain districts. Per capita expenditure in such districts is observed to be low and needs to be toned up on a priority basis by earmarking adequate allocations. Technical efficiency defined in terms of attained levels of output/outcome to the potential obtainable is poor in regard to health sector spending in Karnataka when compared to seven other major states. In fact, north Karnataka districts are performing much below their potential. This makes it imperative to tone up the cost effectiveness of public spending in Karnataka, especially in districts which are pulling down the overall performance of the state.

Scheme execution plays an important role in the effectiveness with which services are delivered. Weak expenditure planning leading to bunching/ rushing of expenditure towards the close of the financial year not only adversely affects the quality of public services but also their monitoring. An analysis of expenditure incurred under the SCSP, Tribal Sub Plan, and gender budgets reveals that while close to fifty percent of the expenditure is incurred in the last quarter, the third and the fourth quarters together account for more than sixty percent. There is an urgent need to rectify these practices to enhance the effectiveness of public spending.

The above discussion relating to the philosophy and macro sectoral budgetary allocations of government of Karnataka reveals that inclusiveness has received priority. It is important, however, to examine the current impact of these interventions to ascertain the extent of achievement in inclusive development and undertake informed planning to resolve the gaps in development intervention.

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