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Public Expenditure on Children in Karnataka

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PUBLIC EXPENDITURE ON CHILDREN IN KARNATAKA: 2001-02 TO 2013-14

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Acronyms and Abbreviations

ACA	Additional Central Assistance
ADB	Asian Development Bank
ADIP	Assistance to Disabled Persons Scheme
AE	Actual Expenditure
ANM	Auxiliary Nurse and Midwife
ASHA	Accredited Social Health Activist
AWW	Anganwadi Worker
BBMP	Bruhat Bangalore Mahanagara Palike
BCG	Bacillus Calmette-Guérin
BE	Budget Estimates
BfC	Budget for Children
BIA	Benefit Incidence Analysis
BPL	Below Poverty Line
BRC	Block Resource Centres
CA	Central Assistance
CAG	Comptroller General of Accounts
CBGA	Centre for Budget and Governance Accountability
CBPS	Centre for Budget and Policy Studies
CBU	Children's Budget Unit
CECED	Centre for Early Childhood Education and Development
CESS	Centre for Economic and Social Studies
CHC	Community Health Centres
CHC	Community Health Cell
CRC	Cluster Resource Centres
CRC/ UN CRC/ CROC	United Nations Convention on the Rights of the Child
CRY	Child Rights and You
C-section	Caesarean Section
CSS	Centrally Sponsored Schemes
CT Scan	Computed Tomography Scan
DAC	Development Assistance Committee
DfID	Department for International Development
DLHS	District Level Household & Facility Survey
DPEP	District Primary Education Programme
DPT	Diphtheria, Pertussis, Tetanus
DRC	Democratic Republic of Congo
DWCD	Department of Women and Child Development
ECC	Early Childhood Care
ECCE	Early Childhood Education and Care
ECD	Early Childhood Development
EIA	Expenditure Incidence Analysis
FC	Finance Commission
FRU	First Referral Unit
GDP	Gross Domestic Product
GNP	Gross National Product
GoI	Government of India

GoK	Government of Karnataka
GSDP	Gross State Domestic Product
HAQ-CRC	HAQ - Centre for Child Rights
HH	Household
HIV/ AIDS	Human Immunodeficiency Virus Infection/ Acquired Immuno Deficiency Syndrome
HPS	High Performing State
ICDS	Integrated Child Development Service
ICPS	Integrated Child Protection Scheme
IDASA	Institute for Democracy in South Africa
IDMI	Infrastructure Development in Minority Institute
IDS	Institute of Development Studies
IDSP	Integrated Disease Surveillance Project
IEDS	Inclusive Education for Disabled Scheme
IGMSY	Indira Gandhi Matritva Sahyog Yojana
IMR	Infant Mortality Rate
ISRO	Indian Space Research Organisation
ITC	Industrial Training Centres
ITI	Industrial Training Institutions
JSY	Janani Suraksha Yojana
KA	Karnataka
KFD	Kyasanur Forest Disease
KGBV	Kasturba Gandhi Balika Vidyalaya
KMAM	Karnataka Municipality Accounting Manual
LPS	Low Performing State
LWS	Link Worker Scheme
MDM	Mid Day Meal
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
MMR	Maternal Mortality Rate
MPCE	Monthly Per capita Consumer Expenditure
MPW	Multipurpose Worker
MWCD	Ministry of Women and Child Development
NBA	Nirmal Bharat Abhiyan
NCA	Normal Central Assistance
NCAG	National Coordination and Action Group
NCC	National Cadet Corps
NCPCR	National Commission for the Protection of Child Rights
NDCP	National Disease Control Programme
NER	Net Enrolment Rate
NGO	Non-Government Organisation
NIDDCP	National Iodine Deficiency Disorders Control Programme
NIMHANS	National Institute of Mental Health and Neuro Sciences
NMAM	National Municipality Accounting Manual
NMBS	National Maternal Benefit Scheme
NMEP	National Malaria Eradication Programme

NNMR	Neo Natal Mortality Rate
NREGA	National Rural Employment Guarantee Act
NRHM	National Rural Health Mission
NSDP	Net State Domestic Product
NSSO	National Sample Survey Organisation
NUHM	National Urban Health Mission
OBC	Other Backward Class
ODI	Overseas Development Institute
OECD	Organisation for Economic Co-operation and Development
OoSC	Out-of-School Children
ORS	Oral Rehydration Solution
PC-PNDT	Pre-Conception and Pre-Natal Diagnostic Techniques
PDS	Public Distribution System
PFA	Prevention of Food Adulteration Act
PHC	Primary Health Centers
PIL	Public Interest Litigation
PIP	Program Implementation Plan
PMGY	Pradhan Mantri Gramodaya Yojana
POVNET	Development Assistance Committee's Network on Poverty Reduction
Q	Quintile
RCH	Reproductive and Child Health
RE	Revised Estimates
RI	Related Instruction Centres
RMSA	Rashtriya Madhyamik Shiksha Abhiyan
Rs	Indian Rupee
RSBY	Rashtriya Swasthya Bima Yojana
RTE	Right to Education
SC	Scheduled Caste
SCERT	State Council Educational Research and Training
SCPCR	State Commission for Protection of Child Rights
SPCOV	Social Protection Coverage Indicator
SPDIST	Social Protection Distribution Indicator
SPEXP	Social Protection Expenditure Indicator
SPI	Social Protection Index
SPIMP	Social Protection Impact Indicator
SPQEM	Scheme for Providing Quality Education in Madrasas
SSA	Sarva Shiksha Abhiyan
ST	Scheduled Tribe
TB	Tuberculosis
TSC	Total Sanitation Campaign
UFWC	Urban Family Welfare Centers
UHC	Universal Health Coverage
UHP	Urban Health Post
UIP	Universal Immunisation Programme
UNICEF	United Nations Children’s Fund
WHO	World Health Organisation

Executive Summary

An Analysis of Public Spending on Children: Why is it Important?

Countries committed to Child Rights are also committed to ensure adequate public spending on ensuring that these rights are meaningfully accessed and enjoyed. Investment in ensuring the realization of child rights is also supported by fundamental economic rationales: taking either the narrow perspective of growth or a wider perspective of development that also incorporates the notion of transformation towards a more equitable and cohesive society with wide social opportunities alongside growth. Societies with huge structural inequalities of diverse nature need State interventions that ensure redistribution. The redistribution here refers to redistribution of not only income, but also of social opportunities and of freedoms. With the advent of social protection frames, and the notion of child sensitive social protection coming of age, adequate public spending on basic universal public services for children is now considered essential in all democratic societies. Development agencies and inter-governmental including UNICEF have played an important role in developing the definitions of child sensitive social protection and child protection frameworks.

An analysis of public expenditure on children assumes importance in this context as it allows going beyond sectors by viewing children's needs in a more comprehensive manner. CRC mandates that States "*Carry out adequate budget analysis to determine the portion of public funds spent on children and to ensure that these resources are being used effectively*". The methodology for undertaking a comprehensive analysis of total public spending on children, however, is still emerging and therefore remains a challenge. India follows a federal political system and an understanding of the union budget and expenditure does not reveal the complete picture; one needs to go to the levels of state and below to get a clearer and more comprehensive picture, and hence this exercise. The present work analyses public expenditure on children in Karnataka for a period of thirteen years from 2001-02 to 2013-14 using the budget and allied documents of the Government of Karnataka and other relevant bodies. The study also attempts expenditure incidence analysis for certain selected public services.

Child Rights and Child Budgeting: Legal and policy framework in India

The Indian Constitution contains various provisions (Articles) under Part III (Fundamental Rights) and Part IV (Directive Principles) to safeguard the rights and interests of children. Some of the recent amendments to the Constitution and steps by the country's Supreme Court have especially contributed to this area. India has also ratified the CRC in 1992 and has signed and ratified two optional protocols to the CRC (in 2004) on Sale of Children, Child Prostitution and Child Pornography and on involvement of Children in Armed Conflict.

There have been many other initiatives undertaken by the Indian government to improve the well-being of children and these are reflected in the national laws and policies. The National Plan of Action for Children (2005) recognizes that children have rights and are an asset to the nation, it stresses on protection of children from discrimination and disadvantage while recognising the diverse needs of various age groups. The National Policy for Children, 2013 is in line with the National Plan of Action for Children. This policy explicitly highlights the

importance of Child budgeting exercise - '*Child budgeting will track allocation and utilization of resources and their impact on outcomes for children with regard to budgets and expenditures on children by all related Ministries and Departments*'. Since 2008-09, the Union Government of India began publishing a separate statement (Statement 22) within the Expenditure Budget - Volume I which summarises the Budget Provisions for Schemes for the Welfare of Children across all sectors. All the expenditures within this statement are plan expenditures on schemes that substantially benefit children. However, it is not yet mandatory for the state governments to have any such statement.

What constitutes public expenditure on children?

The child here refers to all individuals within the age group of 0-18 years. Based on an analysis of relevant literature and discussions with experts and practitioners, we defined what constitutes public spending on children's needs, so as to prevent and protect the children from any risk, and allow their full development, through the following components:

i. Education: We have included all schemes and services that ensure access to education from pre-primary to senior secondary level in the analysis. It includes spending on sports, hostels, libraries, teacher education and cash or kind transfers.
ii. Health: Health care services including programmes directed directly towards children and also towards mothers, prevention of diseases, and access to safe drinking water and sanitation facilities.
iii. Nutrition and food security: Food and nutrition is essential for survival and for development. We have included schemes such as midday meal, nutritional support provided through anganwadis and other schemes/ services. This also includes part of the expenditure on Public Distribution System (PDS).
iv. Age-appropriate and adequate care, welfare, facilitation and development: This includes provisions for orphanage, counseling, support services and related activities.
v. Legal and institutional provisions: This includes institutional provisions such as SCPCR, juvenile justice measures, children's court, Child Line, child labour assistance and rehabilitation, sponsorship programme for placing children in the care of families, etc.

Other elements such as parental livelihood security despite playing a very important role in the child's well-being were not included as it covers huge public expenditure made on poverty reduction and employment guarantee schemes. In order to have a more nuanced understanding of expenditure on children, we have made two kinds of estimates: core and core plus. Core expenditure includes elements that are considered essential and core plus estimates included additional elements that are very important yet not as essential as those that constitute the core.

The Analytical Frame and Method

This study, focuses on analysing public expenditure on children in Karnataka for the period 2001-02 to 2013-14 and on answering the following set of questions:

1. What is the size of total public expenditure on children and what is the per child expenditure in Karnataka? Have these increased over the years, and if yes, if the increases have also been in real terms? Are these adequate?
2. Is the child a priority for the state as revealed by expenditure patterns? Does the expenditure pattern reveal any tilt towards a particular age group or sector? Where the gaps are and what are could be the reasons?
3. Where the money is coming from and where it is going? What are the shares of union and state governments in providing money for public spending on children? What are the shares for plan and non-plan, capital and revenue, and wage and non-wage components? What proportion is spent on direct transfers to children and allied purposes, and what proportion goes in provisioning and management of services?
4. What are trends in public spending for children when it comes to the issues of equity pertaining to gender, social groups and children with special needs? Who are the users of public services for children; are services reaching the poor?

The study primarily uses two tools: (i) public expenditure analysis and (ii) benefit/ expenditure incidence analysis. Public expenditure analysis is based mainly but not only on the study of state budget documents. The account heads follow a six-tier hierarchical functional classification with each head broadly signifying the function in the government and the activity on which expenditure was incurred. Karnataka also produces documents titled 'Budget Allotment for Zilla Panchayats' commonly called the 'Link Documents' which were analysed as well. All this amounted to manually scanning 7,223 unique line items that were identified as being important for children taking both the main budget and link documents into account. In addition to the state budget and the link documents, the relevant portion of central funds received directly via the society mode has also been included in the estimates.

This analysis does not answer the question of how much should the government spend on children and whether this expenditure is adequate to meet all needs of children, but rather shows how government spending is distributed and attempts to assess whether there are needs that remain unaddressed. We have also attempted distinguishing transfers, cash or kind, from other expenditure items to have an assessment of the proportion that goes directly to children. Considering that the central government contributes significant amounts, we have tried to disaggregate the spending for central and state government sources as well. We did not succeed much in answering the equity related questions for gender, social groups or children with special needs using the tool of budget/ expenditure analysis. This is because barring schemes or items meant specifically for girls, specific disadvantaged groups or children with special needs, it was not possible to tag a majority of the expenditure items for these groups. Using population proportion as proxy in these cases could be misleading. We have used benefit or expenditure incidence analysis for education and selected health schemes to estimate the distributional consequences of public spending and answer the question, "who benefits from public spending in a particular sector".

Public Expenditure Analysis: Major Takeaways

Total Public Spending on Children Increased Significantly

Karnataka's total public spending on children has increased significantly at current prices from Rs 382,500 lakh in 2001-02 to Rs 1,658,355 lakh in 2011-12 to Rs 2,581,233 lakh in 2013-14. The increase is less remarkable when one views it in terms of real prices yet it depicts consistent increase with the exception of one year, from 2008-09 to 2009-10; the figures are Rs 475,676, Rs 959,361 and 1,286,722 in terms for 2004-05 prices for the same years. Considering that the proportional share of children has remained similar over the years, the per capita expenditures also show similar trends.

Whether the Child is a Priority for Public Spending

We looked at two indicators: (i) total public expenditure on children as proportion of GSDP and (ii) total public expenditure on children as proportion of total public spending in the state. The total expenditure on children as a percentage of the GSDP in the state has remained in the range of 2.7 to 3.5 percent during the years 2001-02 to 2006-07 depending on whether one takes core or core plus estimates. Since then the proportion has increased and has remained largely between 3 and 4 percent. The total expenditure on children as a percentage of the total expenditure in the state has remained in the range of 23 to 18 percent during the years 2001-02 to 2005-06. Since then the proportion has increased and has remained largely in the range of 19 to 21 percent for core plus estimates, and between 16 to 18 percent for core estimates.

Children constitute about 36 percent of Karnataka's population. The fact that the state spends only about one fifth of its spending on this group that constitutes more than one third of the population seems to be on the lower side. However, one can only be tentative in making this statement, as a good proportion of state spending is on aspects that are general in nature, and cannot be attributed as such to any age group such as children, youth or elderly people, e.g., roads, power, etc. Inter-state comparisons with similar estimates for other states show that Karnataka is not behind others. However, this needs to be interpreted with caution because of the difference in the methodologies adopted by different organisations in estimating public spending on children. Also, per capita comparisons would have given a more valid comparison but most of these other studies have not done those estimations and hence comparisons are not possible.

Education takes the Lion's Share in Public Spending on Children

Sector wise break up of spending shows that education forms the lion's share, especially in the core estimates. Food security and health are the next important sectors. However, education's share has been declining and that of food security increasing over the years. These shifts, however, are often reflective more of certain shifts in policies prompted by external factors rather than changes initiated by transformation in policy priorities of the state per se. For instance, the relative share of nutrition and food security went up with the introduction of nation-wide scheme for providing a hot midday meal to all children in primary grades (classes I to V) in 2003 which was later extended to all upper primary grades (classes VI to VIII) as well.

The relative share on social protection has gone up over the years while the spending on the legal and institutional measures remains very low and forms less than 1 percent of the total expenditure on children. In fact, its share has actually become nearly zero in the last three years of analysis This can be a cause of worry especially for adolescent girls and boys, an issue that we will come back to at a later stage.

Expenditure Highest for 6-14 year old Children, very Low for 0-6 year olds

The analysis clearly reveals that 6-14 year old children who form the elementary education age group are the main beneficiaries of the state public spending. What this means is that for every Rs 100 spent on children in Karnataka, nearly one-tenth is spent on 0-6 year age group, roughly half is spent on children in 6-14 year age group, about one-fourth on children in 14-18 age group and the remaining 14-15 percent on multiple age groups. It is clear that 0-6 year old children receive the least, despite the fact that their share has increased from a mere 4 percent to nearly 10 percent over a period of 10-12 years. The share of multiple age groups increases significantly in the core plus estimates implying that the additional items on which expenditures are made are for mutiple age groups.

Proportional Share in Child Population and in Total Expenditure on Children in Karnataka for 2011-12 (Actual Expenditure)

Age group	% share in child population	% share in total expenditure on children (Core estimates)	% share in total expenditure on children (Core Plus estimates)
0-6 year	32	9	8
6-14 year	45	48	41
14-18 year	23	27	23
Multiple age group	-	16	28

Low expenditure for 0-6 year olds is worrying given that this is the age that determines not only child survival rates but also their future quality of life as adults. Research has clearly revealed that children's cognitive development and educational performace in later years is largely dependent on their pre-school training, and adult's health also draws signficantly from their nutrition and health status as an infant and a baby. Some of the statistics relevant for 0-6 age group are not very encouraging for Karnataka. Maternal Mortality Rate is as high as 212 per 1,000 and Infant Mortality Rate is 36. Sex ratio continues to be adverse at 946 hinting at the presence of sex selection and female foeticide practises. This reflects the need for greater attention to protection issues. Access to parental education and pre-school facilities is poor: one anganwadi serves about 50 children in the 3-6 age group and 95 children in 0-6 age group. This is much higher than the envisaged norm of 25 to 40 children per anganwadi. In relative terms, the 14-18 age group is also less provided for. A good proportion of children in this age group prepare to enter the labour market and therefore demand good investment on education, training and conunselling for appropriate and adequate preparedness. Given the high level of violence and gender stereotyping, a number of protection issues emerge at this stage, and the expenditure on aspects such as counselling, orientation and related areas seem very poor. Also, health and nutrition issues are critical at this stage, especially for girls who would soon be entering adulthood, and a good proportion into motherthood as well.

Public Expenditure on Children in Karnataka is largely on Revenue Heads

More than 90 percent of the total expenditure on children (core plus estimates) in the state has been on revenue heads. This distribution depends on the nature of the needs that a particular state has; if a state has already made good capital investments in the past, the need for revenue is share is bound to be higher.

Direct Transfers form One-Fourth of Total Spending on Children

Social protection discourse in recent years has focused a lot on direct transfers. With the success of major conditional cash transfer schemes in influencing the educational participation and health care service usage rates for the poor has led to this debate regarding the choice between universal public provisioning versus universal coverage through cash transfers where both private and public services could be accessed using this cash received through transfers. Without going into this debate where arguments on both sides are strong, we tried to see what proportion of public spending on children goes in transfers, and whether it has been increasing or decreasing over the years. The share of direct transfers as constituted by scholarships, food, textbooks, nutrition, uniform/ clothing and other similar non-cash supplies has gone up over this period of thirteen years: it was in the range of 11-12 per cent during 2001-2003, increased to the range of 18-19 per cent during 2004-2008 and then moved further up to the range of 21-24 per cent during 2010-2013.

Union Government Paying a Major Share of Total Spending on Children

The analysis also revealed that the union government's funding for various schemes inlcuding the so-called flagship schemes such as SSA, RTE, MDM and NRHM form a major part of the total spending on children in the state. This share has also gone up over the years: from 15 per cent in 2001-02 to 27 pre cent in 2012-13. The share is much larger if one takes only plan expenditure but the relative share in plan expenditue has also gone down over the years. This means that the state itself has been spending more on plan schemes in recent years and is a good sign for a state that is one of the highest revenue generators in the country.

One implication of high dependence on the union government is that state prioroties are also guided by the priorities of the union government and not necessarily by the state specific needs. The union government is guided more by the needs of the relatively backward states and the average situation in the country which may not necessarily match the needs of specific states. For instance, all statistics suggest that Karnataka now needs to focus on 0-6 age group and higher investment for this age group would also help in consolidating the gains for investments for older age groups of children, and hence the state need not wait for the Government of India to initiate a scheme.

Elementary Education is Pro-Poor while Secondary Education is not

Using data for the year 2007-08 from NSSO for both education and for quintiles based on consumption expenditure, we tried to see who is benefitting most from state's public spending on education. What emerges is that the use of public education services by the poor is higher at the elementary level of education; in other words, more poor than rich households are benefitting from the high level of spending on elementary education, thereby

justifying the high level of public spending for the 6-14 year age group to some extent. The trend in the case of secondary and tertiary education is reversed where the use by poorer households is comparatively lower, especially at tertiary level.

Less Poor among BPL are the Main Beneficiaries of the Janani Suraksha Yojana (JSY), a Cash Transfer Scheme for Promoting Institutional Birth

JSY is meant to benefit pregnant women from deprived socio-economic categories, and targets women in BPL (Below Poverty Line) households. An economic categorization of beneficiaries in Karnataka shows that amongst the poor, benefits are not reaching the poorest; merely 10 percent of those availed benefits belong to poorest wealth quintile. An economic categorization from the poorest to less poor within the BPL category when plotted on a concentration curve shows that the JSY line is initially below the line of equality and later becomes concave. This shows that even amongst the poor, benefits are not reaching the poorest: less than only 10 per cent of those who availed benefits belonged to the poorest wealth quintile.

UIP becomes Pro-Poor once Cumulative Benefits go up

The UIP is one of the key interventions for protecting children from life threatening but preventable conditions. Immunisation is one of the major public health interventions under child health programmes in the country. Under the UIP, Government of India provides vaccination to prevent seven vaccine preventable diseases i.e. Diphtheria, Pertussis, Tetanus, Polio, Measles, severe form of Childhood Tuberculosis and Hepatitis B. All infants (between 0-24 months age) are eligible to be vaccinated under UIP. The concentration curve revealed that the richer sections of the society outnumber the poorer ones up till a particular level after which the concentration curve becomes pro-poor. This shows that the poor, especially the poorest start using public services only when it becomes fairly universal. In other words, if the service is not universal and cannot reach all, the non-poor or less poor segments remain the main users; only when the service becomes either universal or the non-poor and less poor are not interested in using the service, the poorest gain an access.

Main Messages

This analysis of public spending on children in Karnataka has certain messages for all concerned, policy makers, researchers and advocates of child rights:

1. *Total public spending on children is relatively higher yet inadequate in Karnataka.* Public spending on children has increased in real terms in Karnataka and so has the relative proportion of in the total spending, yet it cannot be said with confidence that the child is priority for public policy planning in the state.

2. *Investment relevant for 0-6 year olds needs to be jacked up immediately.* Karnataka definitely needs to review and reassess its investment for areas that are critical for children in 0-6 year age-group. This is the most critical period when early foundations are laid for a healthy and meaningful childhood and adulthood.

3. *Investment also poor for adolescent children.* Investment is also poor for adolescent children in 14-18 year age group, a critical phase when transition from childhood to adulthood takes place, and emotional, educational, physical needs pertaining to

preparedness for labour market participation, motherhood and citizenship responsibilities are to be responded to.

4. *The poorest access public services meant for children only when the reach is fairly universal.* The poorest seem to be having very limited access to either health or nutrition, or education services especially for the above two age-groups: 0-6 year olds, and 14-18 year olds. The experience of elementary education shows that only when the services become fairly universal, the poorest households tend to participate, until then the use remains confined to relatively more privileged.

5. *State needs to determine its own priorities rather than waiting for the union government to decide.* It is important that the state determines its own priorities and sources funds for those. The state needs additional funding to meet all development needs including those of children, but this need not come in the form of predetermined centrally sponsored programmes. In that context, the recent decision of Planning Commission and the Ministry of Finance, Government of India to introduce the notion of Flexi Funds is a welcome step.

6. *Child budgeting exercises need to go beyond budget analysis.* Child budgeting is a common term used for the analyses of public expenditure on children, and the analysis of public budget documents remains the most common tool. While this needs to be stay and be refined both in theory and practice, there is also a need for taking the notion of child budgeting beyond the analysis of budgets alone. This could include Benefit/ Expenditure Incidence analysis, Expenditure tracking, Impact analysis and developing Revenue models.

7. *Funding support for such research - continuous and sustained.* In order to evolve a robust methodology, understand the trends pertaining to public spending on children and to get regular feedback on whether the needs of children and within sub-groups within them are being addressed or not, it is important that such researches are carried out on regularly and are supported by interested agencies on a sustained basis.

8. *Linking child budget exercises with responsible advocacy and capacity building.* Child budgeting, like gender budgeting, is essentially linked to advocacy right since its inception. In its efforts to make it more sophisticated and sound, it is important not to lose sight of the advocacy role. However, it is also important that we move towards more responsible and evidence-based advocacy, taking beyond being just a demand list. Responsible advacacy can also be supported by developing skills for simple budget/ expenditure analyses at local levels (panchyats, coummunity based organsiations, student and teacher bodies, and so on) – so that such exercises are not carried out only at All-India or state levels, but can be carried out at smaller levels as well.

1.0 Public Spending on Children: Why is it important?

The child has become a subject of greater attention in the development discourse in recent years for a variety of reasons. The emergence of the rights framework in development discourse and practice led to the adoption of the Convention on the Rights of the Child by the United Nations in the late 1980s[1], which is now almost universally ratified and adopted by nation states across the globe. This has made all countries, including India, and the international community responsible for appropriate legal and policy framework backed by adequate public investment to ensure that child rights were met. CRC, as the Convention on the Rights of the Child is usually referred to, is an extension of human rights specifically for children[2], and it recognizes every child's right to development through access to public services such as education, nutrition, care, health and protection from the risks of abuse, exploitation and violence.

Investment in ensuring the realization of child rights is also supported by fundamental economic rationales: taking either the narrow perspective of growth or a wider perspective of development that also incorporates the notion of transformation towards a more equitable and cohesive society with wide social opportunities alongside growth. The instrumental role of investing in children's education, health and nutrition for promoting growth is well-documented in literature. These investments also have the potential of instigating change, at personal, collective and societal levels by raising the capabilities and by enlargement of opportunities for flourishing at later stages of life.

The next question is why public spending on children; why not public investment directly on economic growth alone which in turn would propel private investment on children, as it makes good economic sense for individual households to do so? But, we now have sufficient evidence to show that left to itself growth does not necessarily translate itself into redistribution. Societies with huge structural inequalities of diverse nature need State interventions that ensure redistribution. The redistribution here refers to redistribution of not only income, but also of social opportunities and of freedoms[3]. Thus, if freedoms of the individual or the group who is more vulnerable or who is disproportionately disadvantaged has to be expanded, public spending becomes critical; this being true for children as well. Children as a group are the most vulnerable as they have to depend on others for meeting their nurture, care, survival and protection needs. And since such spending also propels growth, this serves a dual purpose while investment directly on growth may or may not have the desired impact on investment on children. The child is also not a homogenous group.

[1] The CRC outlines the minimum entitlements and freedoms in terms of standards of health care, education, legal, civil and social services to ensure well-being of children.

[2] This implies that these rights of children are inherent (they are born with them), inalienable (these rights cannot be given up or be taken away from children), universal (meant for all), equal (no right is more important than another), and interdependent and indivisible (rights cannot be considered in isolation, some rights are ensured only upon another being ensured).

[3] Please refer to Sen, A. (1992). Inequality Reexamined. Oxford: Clarendon Press and Cambridge, MA, Harvard University Press for the conceptual formulation of inequality in terms of restriction of freedoms in the context of deprivation.

Public spending is perhaps one major way of ensuring efforts to reduce the inequalities in opportunities that sub-groups within children face. With the advent of social protection frames, and the notion of child sensitive social protection coming of age, adequate public spending on basic universal public services for children is now considered essential in all democratic societies.

1.1. Child Sensitive Social Protection and Social Protection Frameworks

Development agencies and inter-governmental, multi-lateral agencies have played an important role in developing the definitions of child sensitive social protection and child protection frameworks. Child sensitive social protection is an evidence-based approach that aims at maximizing opportunities and developmental outcomes for children by taking into account different dimensions of a child's well-being. These focus on addressing the inherent social disadvantages and risks that children take birth into or face later in childhood (DfID et. al, 2009). Traditional definitions of social protection do not address these specific needs of children though there have been some exceptions such as the Asian Development Bank definition that included child-protection among the policy responses to address poverty and vulnerability (Kamerman & Gabel, 2006).

There are also works that focused on what social protection should encompass. DfID et.al. (2009) have come up with some key principles to make social protection more child-sensitive. These principles include: avoiding adverse impacts on children, addressing age specific vulnerabilities, making specific provisions for children with specific vulnerabilities or belonging to specific groups, taking into account the intra-household dynamics and promote a legislative framework to protect the children (DfID et.al., 2009). Evidence shows that the focus has been on the role of cash transfers which are believed to be an effective way to protect children (Jones, Ahadzie, & Doh, 2009) and on adopting a more integrated approach by implementing legislative frameworks such as birth registration as a social protection measure. Child sensitive social protection needs to be aware of the multiple vulnerabilities and risks that children face. It must also address the ways in which experiences of these vulnerabilities unfold over the period of childhood.

Conceived in the late 1990s, World Bank's Social Risk Management framework enhanced the case for social protection and legitimized it as a mainstream policy instrument for the economic protection of the poor and the vulnerable. This framework presented a dynamic and fluid notion of vulnerability as a lens for analysis of human deprivation. A strong trend within this developmental approach is to view social protection as a tool to advance economic development and promote investments in human capital and eventually ensure long-term economic security.

Devereux & Sabates-Wheeler's (2007) Transformative Social Protection framework stated that social protection could not only be conceptualized as being protective (protecting a household's level of income) but also preventive (preventing households from opting for negative coping strategies that are harmful to children such as pulling them out of school) and promotional (promoting children's development through investing in their schooling) (Jones & Holmes, 2010). Devereux & Sabates-Wheeler (2004) argued that social protection should not only look at meeting the consumption standards of needy but also be transformative, helping to tackle power imbalances in society that create and recreate such vulnerabilities and to support equity, social justice and empowerment. This approach

explicitly targeted vulnerability itself, looking at it more like a social construction, as a by-product of social exclusion, rather than as a consequence of nature that needed to be managed as well as possible (Carter & Barrett, 2007). For children, this could include measures that protected their rights as well as ensured that all children had their agency in their families and schools irrespective of the differences in gender, race etc (ODI, 2010). Concretely this framework referred to social protection as (Bailey, et al., 2011) being a set of initiatives that provided:

- Social assistance: to extremely poor individuals and households including cash transfers. These aim to reduce poverty and vulnerability and increase access to basic services.
- Social welfare services: for marginalized children who need special care and support and includes child fostering systems, child focused violence prevention.
- Social insurance: to protect people against the risk and consequences of livelihood, health and other shocks.
- Social equity measures: to protect children and their families against social risks such as discrimination or abuse and also includes affirmative action measures.
- Enhance human well-being: A strong trend within this developmental approach is to view social protection as a tool to advance economic development and promote investments in human capital and eventually ensure long-term economic security.

Bailey, et. al. (2011) also provided a set of principles for child sensitive social protection programmes:

The following principles should be considered in the design, implementation and evaluation of child-sensitive social protection programmes:

- Avoid adverse impacts on children and reduce or mitigate social and economic risks that directly affect children's lives (these risks for children in DRC are discussed in sections on children's vulnerabilities);
- Intervene as early as possible where children are at risk, to prevent irreversible impairment or harm;
- Consider the age- and gender-specific risks and vulnerabilities of children throughout the life-cycle;
- Mitigate the effects of shocks, exclusion and poverty on families, recognising that families raising children need support to ensure equal opportunity;
- Make special provision to reach children who are particularly vulnerable and excluded, including children without parental care and those who are marginalised within their families or communities as a result of their gender, disability, ethnicity, HIV and AIDS or other factors;
- Consider the mechanisms and intra-household dynamics that may affect how children are reached, with particular attention to the balance of power between men and women within the household and broader community;
- Include the voices and opinions of children, their caregivers and youth in the understanding and design of social protection systems and programmes.

Source: (DfID et. al. (2009) cited in Bailey, et al., (2011), p. 3

Figure 1: Principles of Child Sensitive Social Protection

Asset Thresholds by Carter & Barret (2007) provided a much intriguing application of recent economic thinking and analysis to social protection. The basic idea of the framework was that a critical level of assets existed above which people could invest productively, accumulate and advance but below which there was no prospect of escaping from the poverty trap that people were stuck in (Devereux & Sabates-Wheeler, 2007). The one-dimensional focus of the asset threshold framework on assets and its neglect of inherent institutional structures (like caste system) were considered problematic (Devereux & Sabates-Wheeler, 2007).

The conceptual framework presented by the chair of the POVNET Task Team on Social Protection and Social Policy was an OECD/ DAC approach to social protection. It included social development which produced a multidimensional understanding of poverty and a focus on pro-poor growth that combined economic opportunity, social protection and inclusion, and empowerment. In this context, social protection was seen to be performing two roles, a key element of pro-poor growth and also as a right based responsibility to care (Devereux & Sabates-Wheeler, 2007).

Thomson, K.[4] (2009) constructed the framework of Universal Social Minimum; he meant the resources, opportunities, rights and power to lead to an adequately decent and dignified life and to participate and advance as a free and equal member in society. This was more of a 'political programme' grounded in human rights and social justice theories. This approach to social protection required a wider conceptualization of poverty and development as more suggestive of Sen's capabilities approach and his development as freedom argument (Devereux & Sabates-Wheeler, 2007). Although the concept was highly endorsed, critics also put forward its practicality, particularly its ideological egalitarianism which risked leaving all poor people poor but equal rather than giving some people a poverty hand-out.

Asian Development Bank uses its Revised Social Protection Index (SPI) (ADB, 2011) as a tool for analysis and assessment of the budget in estimating how sensitive any budget towards social protection of the intended beneficiary. It was developed by Asian Development Bank (ADB) in 2005-08 for Asia and the Pacific. It was SPI that was originally used to help assess, measure and compare social protection programmes in each of the study countries and was a summary measurement tool that systematically and consistently quantified national social protection activities in Asia and the Pacific (Baulch et. al., 2006). It allowed policymakers to analyze social protection programmes from the perspective of expenditures on social protection coverage, distribution, and impact on the poor and vulnerable population. Being a composite index, SPI had four components: a social protection expenditure indicator (SPEXP), a social protection coverage indicator (SPCOV), a social protection distribution indicator (SPDIST), and a social protection impact indicator (SPIMP). SPEXP showed the percentage of a country's gross domestic product (GDP) spent on social protection programs. SPCOV showed the percentage of the reference population that received social protection benefits. SPDIST (called the poverty targeting rate) showed the percentage of the poor that received social protection benefits. SPIMP showed the per capita social protection benefits going to the poor expressed as a proportion of the national poverty line. A summary SPI was constructed on the basis of normalizing each of these four indicators on a scale of 0 to 1 and assigning them equal weights.

UNICEF's efforts towards child sensitive social protection have led to the development of a new framework which will be discussed later in this review. This framework takes into account (a) children's right to social protection, (b) child sensitive social protection as a response to the multidimensional nature of children's poverty and vulnerability, (c) the high return on investment in children, and (d) has an emphasis on equity.

[4] Refer to Thomson, K. (2009, May). A Universal Social Minimum as a Foundation for Citizenship. IDS Bulletin, 38(3), 56-60.

UNICEF definition of social protection is based on an understanding of poverty and vulnerability: "*the set of public and private policies and programmes aimed at preventing, reducing and eliminating economic and social vulnerabilities to poverty and deprivation*". Within this broad conception of social protection there are four core components that UNICEF specifically concentrates upon: social transfers, programmes to ensure economic and social access to services, social support and care services, and legislation and policies to ensure equity and non-discrimination in children's and families access to services and employment and livelihood.

UNICEF's concept of social protection is based on the idea that vulnerability results in exposure to risk and reduces the capacity to respond and cope. Understanding and defining vulnerability matters because social protection must work to reduce the exposure to such risks and also increase the capacity of the individuals to cope with them in an integrated manner. These vulnerabilities can be either social and/ or economic based on various underlying structural social, political and economic factors[5].

Keeping in mind that children's right to social security and an adequate standard of living (i.e. social protection) is recognized by the CRC, the UNICEF framework document acknowledges the age specific vulnerabilities faced by children in addition to many other vulnerabilities faced by their families and communities, which had more serious consequences for their well-being. It stresses that child sensitive social protection would need to consider different dimensions of children's well-being and address "*the inherent social disadvantages, risks and vulnerabilities children may be born into as well as those acquired later in childhood*". It stresses investment in children's human capital - nutrition, education and healthcare aspects - that could enhance and impact their long term productivity. It states that such investment in the early ages could potentially prevent and counteract cycles of poverty and exclusion.

1.2. Analysis of Public Spending on Children in Karnataka: The Need and Rationale for the Exercise

An analysis of public expenditure on children assumes importance in this context as it allows going beyond sectors by viewing children's needs in a more comprehensive manner. CRC mandates that States "*Carry out adequate budget analysis to determine the portion of public funds spent on children and to ensure that these resources are being used effectively*". More often than not children are not considered as a separate group with their own set of needs; being children they lack the 'voice' to demand that their needs be adequately met. There lies the importance of analyzing public spending on children. Sectoral analyses, albeit more precise and relatively easier because of the practice of sectoral allocations, provides only a partial understanding of children's needs. The methodology for undertaking a comprehensive analysis of total public spending on children, however, is still emerging and therefore remains a challenge.

India follows a federal political system where law making, policies and budgets are guided by three lists: Union list, State list and Concurrent list. A large number of areas critical for

[5] Source: Integrated Social Protection Systems: Enhancing Equity for Children, May-2012. See Attachment 1 for details.

children such as health remains in the state list, implying that the state governments are mainly responsible for framing laws and ensuring adequate provisioning, and education in the concurrent list, i.e., both the union and state governments have a right to and responsibility of making laws and provisions in these sectors. As states are responsible for bearing a greater financial share, especially with respect to salaries and other recurrent items, it becomes important to study public expenditure for children for different states; an understanding of the union budget and expenditure does not reveal the complete picture.

The present work analyses public expenditure on children in Karnataka for a period of thirteen years from 2001-02 to 2013-14 using the budget and allied documents of the Government of Karnataka and other relevant bodies. The study also attempts expenditure incidence analysis for certain selected public services. While contributing to the discussion on public spending on children in a particular Indian state in terms of priorities and gaps, this research also explores the methodology that would allow a rigorous analysis of trends and patterns, relevant for identification of gaps and priorities for investment in children. The budgetary practices followed in India, and in most other post-colonial countries are not necessarily amenable to such an analysis, and therefore, this has been a huge challenge.

2.0 Child Rights: Legal and policy framework in India

The Indian Constitution contains various provisions (Articles) under Part III (Fundamental Rights) and Part IV (Directive Principles) to safeguard the rights and interests of children. Some of the recent amendments to the Constitution and steps by the country's Supreme Court have especially contributed to this area. The Right to Education (RTE) 2009 placed the right to free and compulsory elementary education for eight years as a fundamental right of every child between 6 and 14 years. A series of orders by Supreme Court starting in 2001 on a Public Interest Litigation (PIL) on the Right to Food made the central and state governments respond with measures such as enhancement of nutrition elements for children in 0-6 age group through anganwadis[6], universal hot cooked meal for all students first in primary (classes I to V) and later in upper primary grades (Classes VI to VIII) in state schools, National Rural Employment Guarantee Act (NREGA)[7] that guaranteed a minimum of 100 days of employment to all adults in rural areas who volunteered to do manual labour and a number of other schemes[8].

India has also ratified the CRC in 1992 and has signed and ratified two optional protocols to the CRC (in 2004) on Sale of Children, Child Prostitution and Child Pornography and on involvement of Children in Armed Conflict. Article 4 of the CRC notes the obligation of States to implement rights to the maximum extent of their available resource; this implies an analysis of public budgets, including its effects on children, is necessary. One of the comments made by the CRC Committee in 2006 refers particularly to issue of resources for children. In particular, the 2006 CRC comments state: "*The Committee notes with*

[6] Anganwadi is defined as a government sponsored child-care and mother-care centre which caters to the age group 0-6 years and is run by the Anganwadi worker.
[7] Later renamed as the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA).
[8] Please refer to Attachment 2 for a list of laws that are relevant for children in India. Source: Social Statistics Division, Central Statistics Office. (2012). Children in India 2012 - A Statistical Appraisal. Ministry of Statistics and Programme Implementation. New Delhi: Government of India.

appreciation the increase in budget allocations for the implementation of the Convention on the Rights of the Child. However, these allocations are insufficient to respond to national and local priorities for the protection and promotion of children's rights." The Committee recommends therefore that the States should pay particular attention to the full implementation of Article 4 of the Convention, by developing appropriate mechanisms to track, monitor, and influence investments and to budget allocations in favour of children as a cross-cutting concern within the clusters and sectoral development programs.

There have been many other initiatives undertaken by the Indian government to improve the well-being of children and are reflected in the national laws and policies. The National Plan of Action for Children (2005) recognizes that children have rights and are an asset to the nation, it stresses on protection of children from discrimination and disadvantage while recognising the diverse needs of various age groups. It is to be implemented through national and state plans and pertains to all age groups (including before birth). It reinforces the government's commitment to children's rights and best interests using collective commitment and action.

The National Plan of Action for Children provides the base for national policies and programmes that address the varied needs of children and is guided by CRC. The Plan is divided into sections pertaining to child survival, development, protection and participation to ensure the priorities of reducing Infant Mortality Rate (IMR), Maternal Mortality Rate (MMR), malnutrition, achieving birth registration, universalization of Early Childhood Care (ECC), development and quality education, ensuring survival of the girl child, improving water and sanitation coverage, addressing rights of children in difficult circumstances, securing children's legal and social protection, abolishing child labour and ensuring children's participation in decisions that affect their lives. It outlines the sectional objectives and strategies to meet these objectives. Child budgeting is an important aspect of the planning phase for the overall implementation of the National Plan of Action for Children.

The National Policy for Children, 2013 is in line with the National Plan of Action for Children. It also makes the Ministry of Women and Child Development (MWCD) the nodal ministry to oversee the implementation of the policy supported by the National Coordination and Action Group (NCAG) for Children. It makes the National Commission for Protection of Child Rights (NCPCR) and State Commission for Protection of Child Rights (SCPCR) responsible for ensuring that the policy is implemented as envisaged. This policy explicitly highlights the importance of Child budgeting exercise - '*Child budgeting will track allocation and utilization of resources and their impact on outcomes for children with regard to budgets and expenditures on children by all related Ministries and Departments*'.

These measures have indeed played a role in reducing the risks that children, especially from poor households, face though there are many aspects that remained to be covered under any legal or guaranteed frame. The law regarding child labour is highly inadequate and calls for immediate change. Laws also exist against trafficking and other forms of abuse but institutional measures are not always as strong and supportive. The care, nutritional and educational needs of children below six is also not protected by any definite fundamental right though some elements get covered in a dispersed manner.

2.1. Five Year Plans

Soon after independence, India adopted the tool of having Five Year Plans to outline its policy and investment priorities. Five-Year Plans are integrated socio-economic plans that guide policies to be implemented at the centre and state levels. Starting from the tenth Five Year Plan (2002-07), social sectors have received increased attention. The tenth Five Year Plan aimed at significant improvements in social indicators, particularly in the areas of education, health and family welfare. It also set a goal of ensuring primary education for all and about integrating the education system with the economic needs of the people and the nation at the primary school stage itself. It emphasised the universalisation of primary education, improvements in basic infrastructure of schools, decentralised responsibilities to manage schools and academic support to teachers. The major schemes for the Tenth FYP include the Sarva Shiksha Abhiyan, District Primary Education Programme (DPEP), Mid-Day Meal (MDM) Scheme and Kasturba Gandhi Balika Vidyalaya (KGBV) Scheme. The Plan explained how intra-household disadvantages faced by children need to be recognised and redressed and asked for setting up of the NCPCR, National Nutrition Mission and a Pilot Programme to Provide Food Grains to Under-Nourished Pregnant and Lactating Mothers.

The Eleventh Five Year Plan (2007-12) reiterated the initiatives of the Tenth Five Year Plan. Universalisation of education was sought to be achieved through universal access, enrolment, retention, achievement and equity. Conducting 'Back to School' camps to ensure that all children attend regular schools by 2005, bridging all gender and social category gaps at primary stage by 2007 and elementary education level by 2010, universal retention by 2010 were some of the targets set. Detailed plans to reduce MMR and IMR, reducing the total fertility rate, 50 percent reduction of malnutrition among children of age group 0-3 years and raising the sex ratio in the 0-6 year age group were some targets specified.

The Twelfth Five Year Plan (2012-17) emphasised full immunisation of children below three years of age, proper ante-natal, natal and post-natal care for pregnant women, presence of skilled birth attendants, providing iron and folic acid supplements for pregnant women and children, Vitamin A supplements for children in the age group 9-59 months, home based newborn care, advice on initiation of breastfeeding and community based care for sick children, conducting school health checkups and administering the Oral Rehydration Solution (ORS). The spirit of the RTE was upheld in the targets specified in the 12^{th} plan. Universal access and provision of good quality free and compulsory education to all children in the age group 6-14 years, improving attendance and reducing drop-out rates at the elementary level, access to at least one year of pre-school education to all children in educationally backward blocks are other focus areas. Improvements in basic reading and numeracy skills by class 2, development of critical thinking, expression and problem solving by class 5 are also sought.

Based on the guidelines provided in the Central Five Year Plans, the states also design their policies and focus areas for socio-economic sectors. In Karnataka, as prescribed by the Tenth Five Year Plan, the state Annual Plan (2002-07) aim to achieve universalisation of education, with focus on teacher training, minority education, computer literacy and regional balance with respect to availability of secondary schools. Karnataka initiated the MDM programme (called Akshara Dasoha in Karnataka) in 2002; this programme continues to extend to different districts and children up to Class VII are now covered under this

programme. The state also introduced programmes like EDUSAT, an interactive satellite-based distance education system, in co-ordination with ISRO. Importance was also given to the implementation of provisions enlisted in the RTE (2009), namely, meeting the physical infrastructure criterion, teacher-pupil ratio and reaching out to Out-of-School Children (OoSC). Improving access to schools (both elementary and secondary) are important driving forces in the Annual Plans for 2007-14. Provision of bicycles to class VIII students acted as an incentive for retention in schools. Improvements in educational activities for Urdu speakers and other linguistic minorities have been developed, provision of sports materials and organisation of taluk, district and state level games have also been promoted.

The annual plan for the health sector is also guided by the Five Year Plan and contains policies aimed at reducing IMR and MMR, universal access to child health care services, safe drinking water, immunization, nutrition, drinking water and sanitation, increased institutional deliveries. However, the state has also undertaken many other initiatives such as incentives for hospital births.

2.2. Budget Provisions for Schemes for the Welfare of Children or Statement 22

Since 2008-09, the Union Government of India began publishing a separate statement (Statement 22) within the Expenditure Budget - Volume I which summarises the Budget Provisions for Schemes for the Welfare of Children across all sectors. All the expenditures within this statement are plan expenditures on schemes that substantially benefit children. The rationale for this has been to indicate the government's commitment to the welfare and development of children.

Over the years Statement 22 contains more demand for grants from various ministries – beginning with demands from the MWCD, Human Resource Development, Labour and Employment, Social Justice and Empowerment, Tribal Affairs, Minority Affairs and Youth Affairs and Sports, the Statement now contains demand for grants from 21 Ministries.

However, while the creation and expansion of Statement 22 seems to be a positive step the scheme, the exact specifics of schemes and the extent to which they are beneficial to children needs to be explored. It is also important to understand whether ascribing the entire amount allocated for a scheme can be justified, especially in cases when the scheme may benefit other individuals/ groups as well. Finally the adequacy of the allocation at the union level requires further analysis. Also, it is not yet mandatory for the state governments to have any such statement.

3.0 Analysis of Public Spending on children in India: A Review

Several organizations such as Save the Children, CRY, UNICEF, Ford Foundation etc. have been working on child based issues. Substantial work on child budgets have been undertaken in India by organizations like HAQ - Centre for Child Rights (HAQ-CRC), New Delhi, Centre for Budget and Governance Accountability (CBGA), New Delhi and Child Rights Trust, Bangalore with support from these organisations.

As a part of its governance interventions, HAQ-CRC undertakes Budget for Children (BfC) exercises that look at the financial accountability aspect of governments, i.e. how the

government allocates, disburses and utilises funds for children, HAQ-CRC has drawn from the CBU-IDASA[9] methodology to track budget allocations and programmes meant for children within the frame of laws to ensure social and economic rights. HAQ-CRC was the first organisation in the country to undertake an analysis of budgets for children in the year 2000 with a decadal analysis (1990-91 to 1999-00) for the union budget. While budget analysis was being undertaken in the country prior to this, there was none from the focal perspective of children.

The decadal analysis considered individuals up to the age of 14 years as children and looked at the education, development, health and protection sectoral allocations by way of schemes and programmes meant for children from four ministries[10]. The study found that social spending over the ten year period increased marginally when compared with the total expenditure incurred by the State and that the education sector formed the largest share of this spending. They also compared the government's allocation and spending by looking at the budgeted estimates, revised estimates and actual expenditures and found that the actuals are always less than what was budgeted; however, for some years revised estimates were higher than what was budgeted due to introduction of new schemes. The sectoral spending on children and the share of external aid in the sectoral spending on children which has an impact on sustainability of initiatives was also one of the aspects explored. HAQ-CRC faced many constraints faced including - detailed (head-wise) budget data not being available for all years and all ministries/ departments, disaggregation of schemes meant only for children as many benefit both women and children, disaggregation of schemes that benefit individuals beyond 14 years of age.

HAQ-CRC's decadal analysis outlined the need for such analyses and provided the path for the method to develop. Since that report, HAQ-CRC and other organisations have been undertaking child budget analysis for both the union and selected state budgets.[11] Even the government recognised the importance of such analysis and undertook a child budget analysis for the first time in 2003; in 2005 child budget analysis was included within the National Plan of Action for Children.

HAQ-CRC also developed a Toolkit (in 2010) for those interested in taking up budget analysis. Within their state reports, HAQ-CRC estimated the budget for children using Budget Estimate (BE) figures (for 5 years at a time) and disaggregated into sectors[12] (education, health, development, protection); they also looked changes in the planned (BE) and final utilised budget (Actual Expenditure or AE). In estimating expenditure on children, schemes that were meant for women/ mothers were not included.

[9] Children's Budget Unit- Institute for Democracy in South Africa.

[10] Ministry of Human Resource Development (Department of Education, Department of Women and Child Development), Ministry of Health and Family Welfare (Department of Health, Department of Family Welfare), Ministry of Social Justice and Empowerment and Ministry of Labour; all these fall within the social sector head.

[11] Keeping their overall method in mind, HAQ-CRC along with various partners at the state level undertook analysis of budget for children in the states of Andhra Pradesh (2004-05 to 2011-12), Himachal Pradesh (2000-01 to 2007-08) and Odisha (2001-02 to 2008-09). This was later extended to West Bengal (2004-05 to 2011-12), Madhya Pradesh (2001-02 to 2012-13), Assam (2004-05 to 2013-14), Uttar Pradesh (2004-05 to 2008-09), Jharkhand (2003-04 to 2007-08) and Delhi (2008-09 to 2012-13) as well.

[12] Programmes/ schemes that benefit children were included.

Among other aspects of budget analysis and governance, CBGA has undertaken Budgeting for Children with UNICEF's support. Initially they undertook a decadal analysis of the union budget (1996-97 to 2006-07) wherein they Union expenditure on social services and compared it with the Gross Domestic Product (GDP). They also disaggregated expenditure on children by sectors (education, health, development and protection) and looked at the fund flow and utilisation at the state level.

In 2011, CBGA released a series of briefing papers that contained analyses of public investments for children at the state level (Chhattisgarh, Madhya Pradesh, Odisha, Rajasthan and Uttar Pradesh) and the quality of public spending for some centrally sponsored schemes (CSS) such as the SSA, Reproductive and Child Health (RCH) programme and Immunisation programme under the National Rural Health Mission (NRHM), Integrated Child Development Services (ICDS) and Total Sanitation Campaign (TSC). The briefing papers were based on secondary budget allocation and release data, fund flow and primary data about the perceptions of government officials and grassroot level service providers about major utilisation constraints faced by them to identify the bottlenecks faced by them. In these papers too CBGA looked at disaggregated expenditure on children by sectors (education, health, development and protection) and looked at the per capita expenditure within the sectors and the fund utilisation of the selected CSS. For some states CBGA also looked at the state's expenditure on social services and compared it with the Net State Domestic Product (NSDP) or looked at the fiscal health of the state or looked at the share of central transfers within social sectors.

Karnataka Child Rights Observatory within the Child Rights Trust has undertaken child budget analysis in Karnataka every year since 2006-07 with UNICEF's support. They have undertaken analysis for a three-year period at a time and looked at share of various sectors within the expenditure on children (health, education, development and protection).

As mentioned earlier, the present analysis in addition to updating and analyzing the data for a longer time frame for Karnataka also attempts to explore the methodology in terms of defining what constitutes public spending for children and how to trace those through budget documents, and how to use other tools such as benefit incidence analysis to understand the distribution across various economic groups.

4.0 What constitutes public expenditure on children?

We have used the social protection frame to analyse public expenditure on children in Karnataka. We are taking a broader notion of child social protection where measures for both risk prevention and coping are important. Risk prevention takes place through access to full basic services and care, and measures for coping with the risks could include laws and social transfers. The child here refers to all individuals below the age group of 0-18 years. We have taken the legal definition of children as it is in India and as defined by the CRC. Based on an analysis of relevant literature and discussions with experts and practitioners, we defined what constitutes public spending on children's needs, so as to prevent and protect the children from any risk, and allow their full development, through the following components:

i. Education: We have included all schemes and services that ensure access to education from pre-primary to senior secondary level in the analysis. In addition to schools and related expenditure, this includes spending on sports, hostels, libraries, teacher education, in-kind transfers such as textbooks and any other service that facilitates schooling and education.

ii. Health: Health care services including programmes directed directly towards children and also towards mothers, prevention of diseases, and access to safe drinking water and sanitation facilities. This includes health insurance and related schemes. Close linkages between mothers' health and baby's birth weight, and between baby's birth weight and infant or child survival rates made us include expenditures for maternal health, safe motherhood and maternal support services under expenditure for children[13]. Similarly, literature clearly shows that access to safe and clean drinking water/ sanitation facilities play a major role in reducing the risk of diarrhea and other water borne common diseases among children in tropical countries like India[14]. Therefore, water and sanitation was also included under the health group for analyzing expenditure on children.

iii. Nutrition and food security: Food and nutrition is essential for survival and for development. We have included schemes such as midday meal, nutritional support provided through anganwadis and other schemes/ services. This also includes part of the expenditure on Public Distribution System (PDS).

iv. Age-appropriate and adequate care, welfare, facilitation and development: This includes provisions for orphanage, counseling, support services and related activities. This also includes any support services for more disadvantaged such as disabled.

v. Legal and institutional provisions: This includes institutional provisions such as SCPCR, juvenile justice measures, children's court, Child Line, child labour assistance and rehabilitation, sponsorship programme for placing children in the care of families, etc.

Other elements such as parental livelihood security despite playing a very important role in the child's well-being was not included as it covers huge public expenditure made on poverty reduction and employment guarantee schemes. Including these would have inflated the size of the expenditure for children.

In order to have a more nuanced understanding of expenditure on children, we have made two kinds of estimates: core and core plus. Core expenditure includes elements that are considered essential and core plus estimates included additional elements that are very important yet not as essential as those that constitute the core. This distinction is also made

[13] Refer Lechtig, A., Yarbrough, C., Delgado, H., Habicht, J. P., Martorell, R., & Klein, R. E. (1975, November). Influence of maternal nutrition on birth weight. The American Journal of Clinical Nutrition, 28(11), 1223-1233. and Islam, M., Rahman, S., Kamruzzaman, Islam, M., & Samad, A. (2013, December 12). Effect of maternal status and breastfeeding practices on infant nutritional status - a cross sectional study in the south-west region of Bangladesh. Pan African Medical Journal.

[14] Refer World Health Organisation. (2004, March). Facts and Figures: Water, Sanitation and Hygiene Links to Health. Retrieved 2014, from World Health Organisation: Water Sanitation and Health (WSH): http://www.who.int/water_sanitation_health/en/factsfigures04.pdf?ua=1 and Bartram, J., & Cairncross, S. (2010). Hygiene, Sanitation, and Water: Forgotten Foundations of Health. PLoS Med, 7(11).

to propose a layered exploration as a methodological practice for budget/ expenditure analysis where the decision on various elements as essential or additional can be decided taking the context and purpose of the respective research into account.

When viewed through the lens of schemes and budget documents, the need for elaborating and also tweaking these definitions emerge. We will discuss these under the section where we are discussing the process of budget/ expenditure analysis. We are explaining here how at a broad level we distinguished core and additional for various purposes.

We have taken all direct expenditure related to school, teachers, cash and non-cash transfers, teaching learning materials and on measures for inclusive education under core estimates for education while expenditure on public sports, teacher education, public libraries, etc. have been added to the core estimates to arrive at the core plus. Similarly, for health, we have included direct expenditure on the child and maternal health, and disease control under core whereas those on water and sanitation, health insurance, public health care facilities, etc., as additional.

Under food security, we have taken midday meal and all other food distribution programmes for schools and anganwadis have been included in core, expenditure on provisioning of food though public distribution system has been added to the core plus estimate. For social protection and welfare, we have included expenditure with direct relevance for children's protection including those meant for promoting girls' survival rates under core estimates while expenditure incurred on the department of women and child welfare and those for protection of various specific groups that include children such as beedi workers, etc. have been included under core plus estimates. Similarly, under legal and institutional measures, all expenditure related to juvenile justice, legal aid, institutional support for protection and care, etc. are included in core estimates whereas those for family courts, bonded labour, etc. are placed as additional for arriving at the core plus estimates. Attachment 3 provides details of the schemes included in core and core plus, and also shows whether those have been included fully or partially.

5.0 The Analytical Frame and Method

This study, as stated earlier, focuses on analysing public expenditure on children in Karnataka for the period 2001-02 to 2013-14. The analysis focuses on answering the following set of questions:

1. What is the size of total public expenditure on children and what is the per child expenditure in Karnataka? Have these increased over the years, and if yes, if the increases have also been in real terms? Are these adequate?
2. Is the child a priority for the state as revealed by expenditure patterns? Does the expenditure pattern reveal any tilt towards a particular age group or sector? Where the gaps are and what are could be the reasons?
3. Where the money is coming from and where it is going? What are the shares of union and state governments in providing money for public spending on children? What are the shares for plan and non-plan, capital and revenue, and wage and non-wage components? What proportion is spent on direct transfers to children and allied purposes, and what proportion goes in provisioning and management of services?

4. What are trends in public spending for children when it comes to the issues of equity pertaining to gender, social groups and children with special needs? Who are the users of public services for children; are services reaching the poor?

The study primarily uses two tools: (i) public expenditure analysis and (ii) benefit/ expenditure incidence analysis. Public expenditure analysis is based mainly but not only on the study of state budget documents. Budgets of the state of Karnataka appear in many volumes. Each of these volumes contains information about detailed estimates of expenditure and revenue and has a range of account heads. The budget books provide the detailed coding and description for the account heads along with the expenditure for each line item. The account heads follow a six-tier hierarchical functional classification with each head broadly signifying the function in the government and the activity on which expenditure was incurred. The table below shows the account code classification:

Table 1: Functional Classification of Budget Account Heads[15]

Major Head	Sub Major Head	Minor Head	Group Head	Sub Head	Object Head
XXXX*	**XX**	**XXX**	**X**	**XX**	**XXX**
Function		Programme	Scheme/ Activity		Object level
Denotes the functions (revenue, capital, loans and advances) being discharged.	Describes the sub-functions	Denotes the objective of the programme	Whether it is for a scheme or organisation	Schemes for plan expenditure/ Admin. Set-up for non-plan expenditure	Provides an economic classification and informs whether scheme expenditure is for salary, loans, investment etc.

*Note: *Each X denotes a digit[16].*

Each account head also has an additional column indicating if it's voted or charged - this indicates whether the head of account was voted for in the legislature or if it was charged directly without any approval of the legislature. For each year, a state budget book provides expenditure figures for 3 years:

- Actual Expenditure (AE) for n-2 year
- Revised Estimates (RE) for n-1 year
- Budget Estimates (BE) for the n^{th} year

We have taken actual expenditure for the period 2001-02 to 2011-12, revised estimates for 2012-13, and budgeted estimates for 2013-14. In addition to the budget document, Karnataka also produces documents titled 'Budget Allotment for Zilla Panchayats' commonly called the 'Link Documents'. These link documents provide the details regarding the block

[15] For Budget Process refer to Attachment 4.

[16] The first digit being 0 or 1 denotes that the major head is a receipt head; 2 or 3 denotes revenue expenditure; 4 or 5 denotes capital expenditure; 6 or 7 denotes loan or advance; and 8 denotes public account. The last two digits are the same for the corresponding major heads in all sections.

grants from the state budget to the budgets of Panchayati Raj Institutions with specific descriptions. A single line item titled as block grants in the state budget document breaks-up into one or more schemes in the link documents and these amounts are spent at the district, taluk and gram panchayat level. Unlike state budget, the link documents are not voted for in the state assembly but it is important to include them to get a complete picture, and therefore we also analysed the link documents as well.

Reading, making sense of and analysing the state budget documents is a tedious exercise. More so, if one wants to go beyond just 'major heads' and 'minor heads'. However, unless one goes beyond major and minor heads, and looks at the description of line items, it is difficult to decide whether a particular line item is meant for children or not. Sometimes, the expenditure for a particular scheme is accounted for under different major heads, e.g., different components of ICDS are accounted for under different major heads. This becomes even more complicated when we move to the link documents when the budget code splits into one or more schemes under the same or different major heads.

We followed the process explained next to compute the expenditure incurred by Karnataka for children from state budget and link documents: To begin with a consolidated list of unique budget codes was created for both the state budget and link documents. Then the budget codes at each level were used to decipher which line items related to expenditure on children. At first only major heads and sub major heads were scanned to final child related expenditure. However, since most government expenditure affects the lives of children either directly or indirectly, just looking at these heads was found to be inadequate. Also, within state budget documents the budget codes for line items kept changing over the years; for various reasons (including increasing flexibility required for scheme execution) with old codes being closed/ made redundant, or consolidated and new codes being created with many schemes being reassigned to newer codes. This made the analysis much more complicated.

At the next level, the minor heads (along with the major heads and sub major heads) were scanned to look for expenditure on children. Though this made the description clearer for some line items, there was a need for going into the scheme details for a large number of line items. Next the sub heads were also looked at along with the minor heads; many line-items could only be identified accurately after going through descriptions at the sub head level. In order to know whether a scheme was relevant for children, information was sourced from government websites and documents. In the link documents, scheme code descriptions were used to identify the scheme. Suitable care was taken to avoid double counting of block grants/ grants in aid in the main budget document. All this amounted to manually scanning 7,223 unique line items that were identified as being important for children taking both the main budget and link documents into account.

Once all the budget line items were identified as being relevant for children, they were tagged for the various levels at which analysis was to be conducted, i.e. core or core plus estimates, sector[17], age group[18], gender[19]. As some expenditure cross cut across sectors,

[17] Sectors: Education, Health, Food Security, Legal and Institutional provisions, Social Protection and Social Welfare; a cross cutting group were also created.

[18] Age groups: 0 to 6 years, 6 to 14 years, 14 to 18 years. As expenditure on women was also considered – they constituted a separate tag; cross cutting groups were also created.

age groups and was meant for children from both sexes, appropriate cross cutting tags were also included where needed. As tracking the expenditure specifically meant for children with disabilities and children from SC/ ST/ OBC/ other minority categories was also to be done, these were also suitably tagged. Women[20] as care-givers are pivotal for the pre-birth and early childhood stages of children's lives and hence expenditure incurred for reproductive health and maternity care i.e. line items that aid women's ability to give birth to and take care of their child were also included were tagged as a part of the expenditure on the age group 0-6 years.

After the tagging was completed it was to be decided whether to include a particular line item in full or whether to take only a specific percentage of it. In the latter case it was to be decided what this percentage would be based on. Attachment 5 clearly outlines the percentages taken, assumptions and limitations that the study faces as a result of these assumptions.

In order to trace the actual change, nominal figures were converted to real figures using the GSDP convertor for Karnataka with the base year 2004-05. We also arrived at per child figures by using the estimated child population for all children or the relevant age group; Census 2001 and 2011 figures have been the basis for such estimates. Attachment 6 provides the details of all data sources.

Since the early 1990s, the Government of India has been transferring certain amounts of money meant for centrally sponsored schemes through para-statal bodies and the same is not reflected in the state budget. Separate registered societies for specific schemes are created for this purpose. SSA, RMSA and NRHM are the main examples of schemes with high significance for children that come under this category. Therefore, in addition to the state budget and the link documents, the relevant portion of central funds received directly via the society mode has also been included in the estimates.

The examination of the adequacy related question demanded the presence of a benchmark, which unfortunately does not exist in this case. No estimate is available for any Indian state or country as a whole that gives us an indication of how much money one needs for children in particular context. But reference points are available for norms of public services for various age groups and for various sectors. These act as proxies for analysing the issue of adequacy in our analysis. In that sense, this analysis does not answer the question of how much should the government spend on children and whether this expenditure is adequate to meet all needs of children, but rather shows how government spending is distributed and attempts to assess whether there are needs that remain unaddressed.

We have disaggregated the total spending for plan–non plan and capital–revenue-loan distributions. We could not conduct the wage–non wage analyses as link documents do not provide the required details. In any case, we consider the total expenditure more relevant for our analysis as, when viewed from the child's perspective, it does not make much sense to go for these divisions. For instance, expenditure on high quality human resources such as teachers or doctors or para-medical personnel is critical for providing good quality education

[19] Gender: In order to track this, expenditures specific to girls, boys and mothers was tagged separately; cross cutting groups were also created.
[20] Women were defined as females within the reproductive age group of 19 to 49 years.

or medical care services, even though they are not necessarily the 'direct' expenses for children. Nevertheless, we have also attempted distinguishing transfers, cash or kind, from other expenditure items to have an assessment of the proportion that goes directly to children. Considering that the central government contributes significant amounts through various schemes, we have tried to disaggregate the spending for central and state government sources as well.

We did not succeed much in answering the equity related questions for gender, social groups or children with special needs using the tool of budget/ expenditure analysis. This is because barring schemes or items meant specifically for girls, specific disadvantaged groups or children with special needs, it was not possible to tag a majority of the expenditure items for these groups. Using population proportion as proxy in these cases could be misleading. For instance, just because a particular percentage of school enrolment is earmarked for Dalits, we cannot say that a corresponding proportion of education expenditure is incurred on dalits as we have no idea about their participation and experience in schools. Therefore, we have refrained from making such inferences. We think that budget/ expenditure analyses is not the best tool for this purpose; expenditure tracking and impact analyses are better tools to understand the trends for public spending for specific groups within children, or within particular age group of children.

We have used benefit or expenditure incidence analysis to estimate the distributional consequences of public spending and answer the question, "who benefits from public spending in a particular sector". It highlights the extent to which public spending in social sectors reaches the particular group, in this case the poor, i.e., whether the distribution of public spending is pro-poor or pro-rich. As education and health form large components of expenditure on children with significant implication for children's development, expenditure or benefit incidence analysis was conducted for expenditure on the education sector and for certain schemes of the health sector. This analysis pertains only to one particular year for which data for use by economic group is available. However, it is indicative of the use pattern and hence relevant. We explain the detailed process of conducting the benefit incidence analysis alongside the presentation of results as it helps to understand the analysis better.

6.0 Public Expenditure Analysis: Major Takeaways

6.1. Total Public Spending on Children Increased Significantly

Karnataka's total public spending on children has increased significantly at current prices from Rs 382,500 lakh in 2001-02 to Rs 1,658,355 lakh in 2011-12 to Rs 2,581,233 lakh in 2013-14. The increase is less remarkable when one views it in terms of real prices yet it depicts consistent increase with the exception of one year, from 2008-09 to 2009-10; the figures are Rs 475,676, Rs 959,361 and 1,286,722 in terms for 2004-05 prices for the same years (Figure 2). The difference between core and core plus estimates has also more or less remained the same in this period with the exception of the budgeted expenditure for the year 2013-14, reflecting that the additional components that are added to the core are likely to receive larger share in the current year. Considering that the proportional share of children

has remained similar over the years, the per capita expenditures also show similar trends (Figure 3)[21].

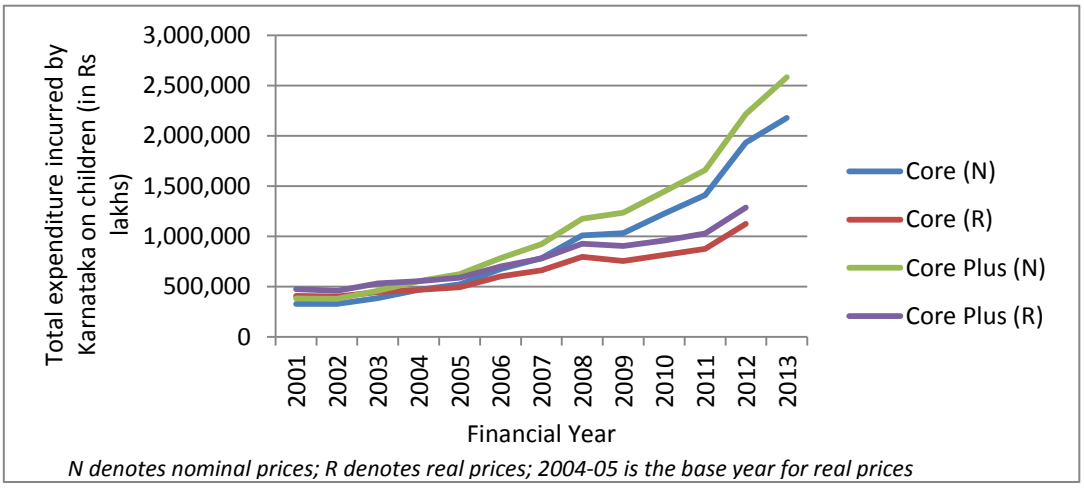


Figure 2: Total Expenditure Incurred by Karnataka on Children

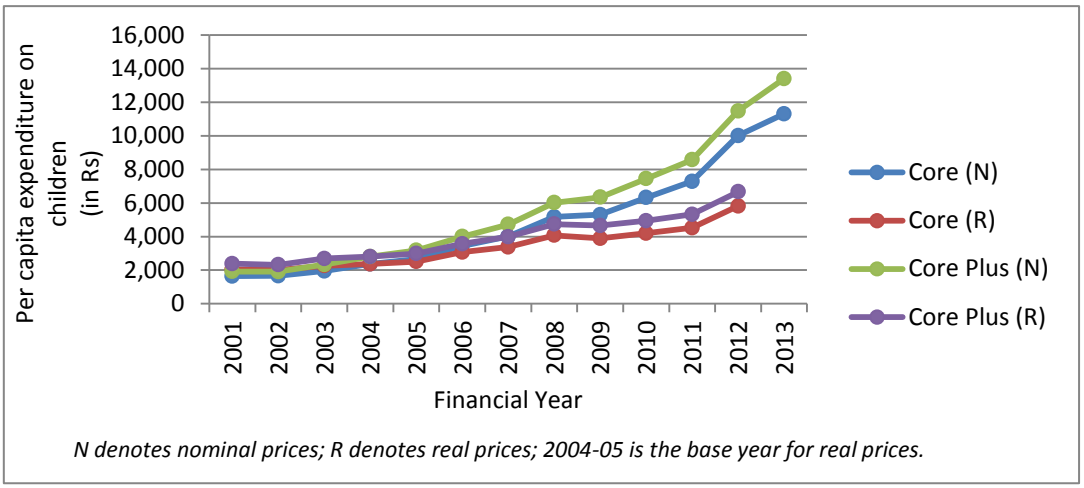


Figure 3: Per Capita Total Expenditure on Children

6.2. Whether the Child is a Priority for Public Spending

We looked at two indicators: (i) total public expenditure on children as proportion of GSDP and (ii) total public expenditure on children as proportion of total public spending in the state. The total expenditure on children as a percentage of the GSDP in the state has remained in the range of 2.7 to 3.5 percent during the years 2001-02 to 2006-07 depending on whether one takes core or core plus estimates. Since then the proportion has increased and has remained largely between 3 and 4 percent (Figure 4). The total expenditure on children as a percentage of the total expenditure in the state has remained in the range of 23 to 18 percent during the years 2001-02 to 2005-06. Since then the proportion has increased and

[21] All the detailed tables are annexed as Attachment 7; this chapter mainly relies on using charts and graphs.

has remained largely in the range of 19 to 21 percent for core plus estimates, and between 16 to 18 percent for core estimates (Figure 5).

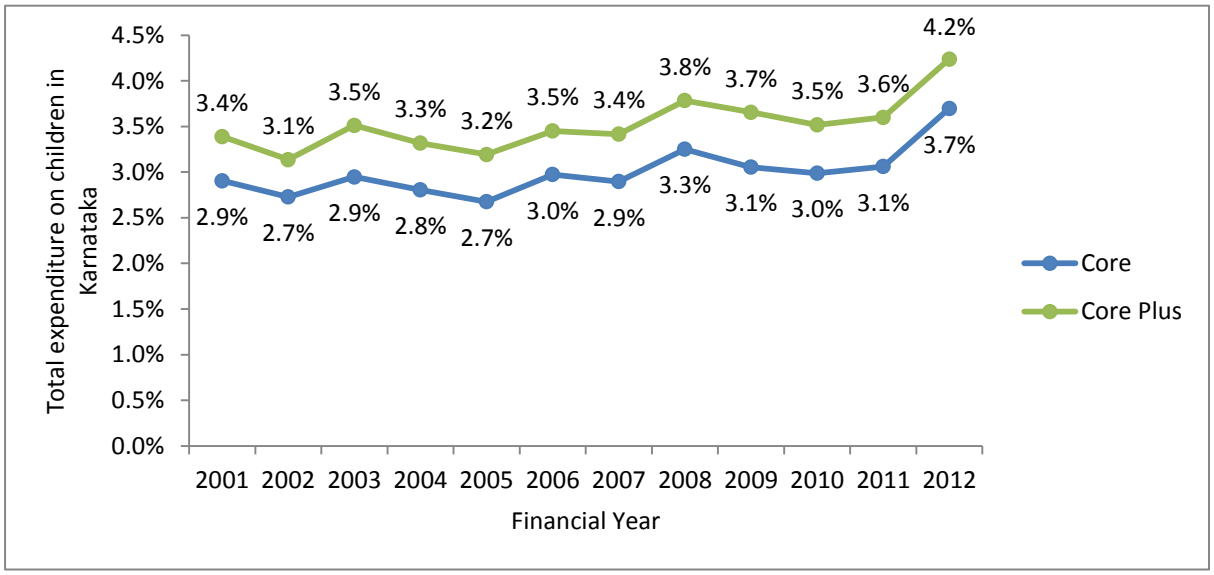


Figure 4: Total Expenditure Incurred by Karnataka (Real Prices) on Children as a proportion of the GSDP (Real Prices at Base Year 2004-05)

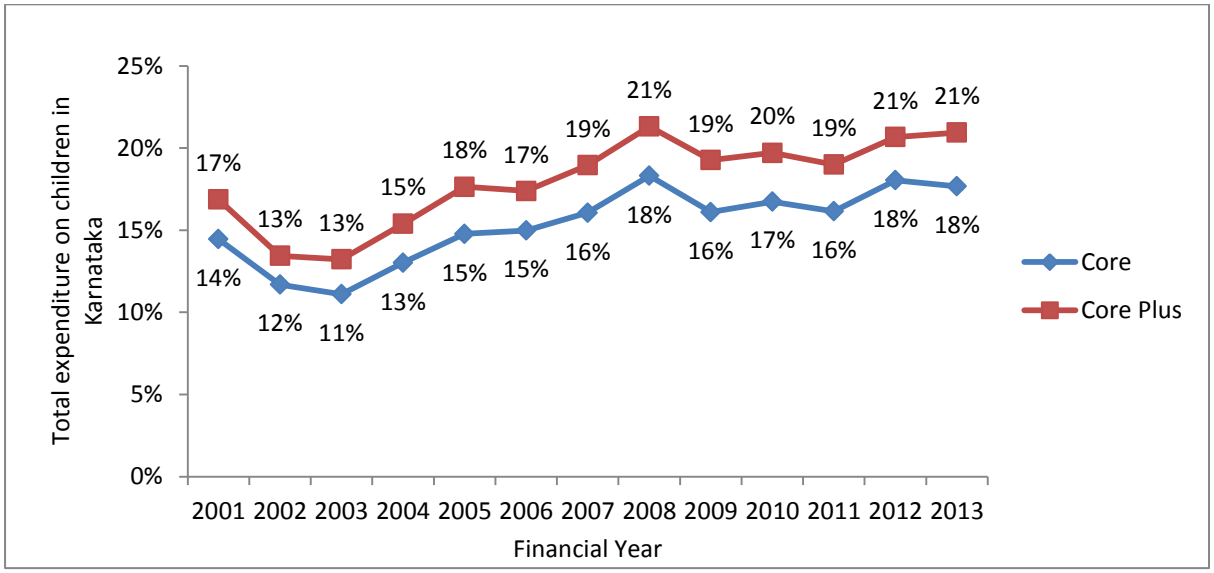


Figure 5: Total Expenditure on Children as a Percentage of the Total State Expenditure

In absence of any reference point to declare what is sufficient, it is difficult to comment whether this proportion of public spending for children is adequate or not. Sectoral estimates that are often referred to are also not necessarily very reliable or universally applicable. For instance, a number of studies cite the WHO recommendation that all countries should spend 5 percent of their GNP on health care but apparently this figure is indicative, based on analyses of health care financing and outcomes in a number of countries, rather than recommendatory in nature. In any case, given that the size of national income varies a

particular percentage cannot be universally taken as desirable[22]; national goals are more relevant. India has set a goal of 3 percent for health and 6 percent for education – the two critical sectors for children. But then the GSDP also varies quite significantly among Indian states, and therefore makes the universal applicability to each state difficult. A state with high GSDP may be spending lesser percentage yet higher per capita on children.

Children constitute about 36 percent of Karnataka's population. The fact that the state spends only about one fifth of its spending on this group that constitutes more than one third of the population seems to be on the lower side. However, one can only be tentative in making this statement, as a good proportion of state spending is on aspects that are general in nature, and cannot be attributed as such to any age group such as children, youth or elderly people, e.g., roads, power, etc. Sectoral and age group analysis within children, however, allows us to make certain conclusions with greater confidence, and as we will see in the later section, the public spending on children in Karnataka is indeed lower than required.

Inter-state comparisons can provide a relative picture of children emerging as a priority as revealed by public spending trends. Viewed from that perspective, when compared with estimates available for other states, Karnataka seems to be spending a greater share of its public spending on children (Attachment Table A.10). However, this needs to be interpreted with caution because of the difference in the methodologies adopted by different organisations in estimating public spending on children. Also, per capita comparisons would have given a more valid comparison but most of these other studies have not done those estimations and hence comparisons are not possible.

6.3. Education takes the Lion's Share in Public Spending on Children

Sector wise break up of spending shows that education forms the lion's share, especially in the core estimates. Food security and health are the next important sectors. However, education's share has been declining and that of food security increasing over the years; education formed 91 percent of total public spending on children in 2001-02 as against 81 percent in 2011-12, and 78 percent in 2013-14 whereas the share of nutrition and food security went up from 4 percent in 2001-02 to 10 percent in 2013-14 (Figure 6). These shifts, however, are often reflective more of certain shifts in policies prompted by external factors rather than changes initiated by transformation in policy priorities of the state per se. For instance, the relative share of nutrition and food security went up with the introduction of nation-wide scheme for providing a hot midday meal to all children in primary grades (classes I to V) in 2003 which was later extended to all upper primary grades (classes VI to VIII) as well.

[22] Refer to (i) World Health Organisation. (2003). How Much Should Countries Spend on Health? (2). Geneva: World Health Organisation. and (ii) Savedoff, W. D. (2007). What Should a Country Spend on Health Care? Health Affairs, 26(4), 962-970.

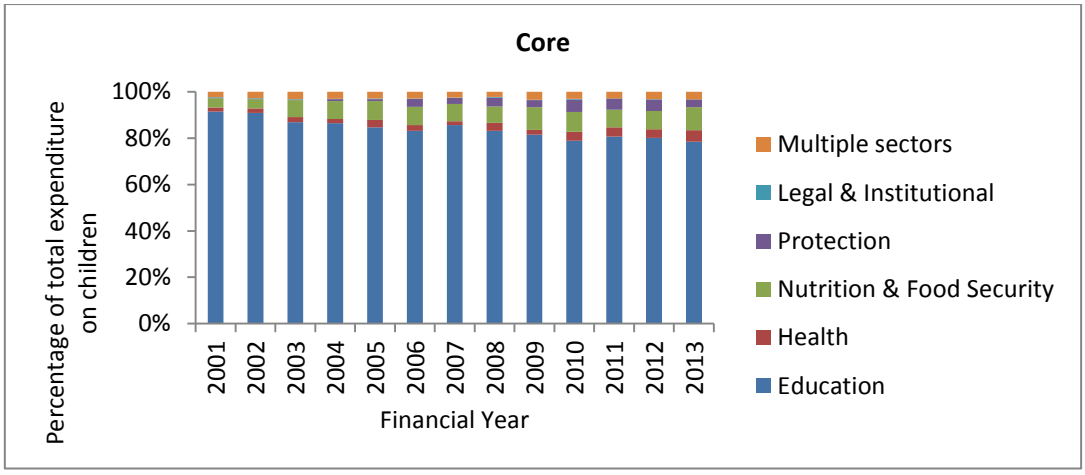


Figure 6: Sector-Wise Percentage Distribution of Total Expenditure on Children (Core Estimates)

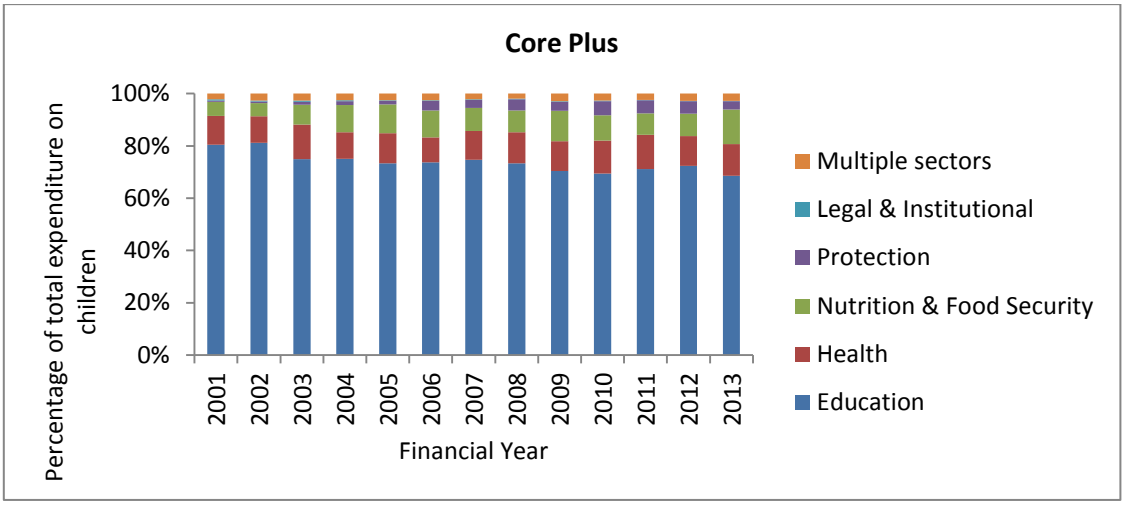


Figure 7: Sector-Wise Percentage Distribution of Total Expenditure on Children (Core Plus Estimates)

The relative share of health goes up from being in the range of 2 to 5 percent in core estimates to 10 to 13 percent in the core plus estimates (Figure 7). This is reflective of higher expenditure on health care institutions, support services and also on water and sanitation as compared to expenditure specially earmarked for children. Here it is also important to point out to certain limitations of this analysis with special reference to health. The governments in India spend significant amounts on eradication of communicable diseases such as tuberculosis (TB) and malaria. These diseases are very common for children as well and need special attention in certain cases. For instance, literature suggests that pediatric TB is apparently very common and deserves to be addressed differently[23] however, expenditure analysis does not allow us to even assess the exact spending on this aspect. We have simply included 36 percent of total allocation for TB in our estimates, which could either be

[23] Refer to (i) World Health Organisation. (2013). Roadmap for Childhood Tubercolosis: Towards Zero Deaths. Geneva. and (ii) Prasad, R. (2013, November 14). Childhood TB: epidemiology reveals two risk periods. and (iii) Newton, S. M., Brent, A. J., Anderson, S., Whittaker, E., & Kampman, B. (2010). Paediatric Tuberculosis. The Lancet Infectious Diseases, 8(8), 498-510.

an over or under estimate. Expenditure tracking will be an appropriate tool to go deeper into issues where a more disaggregated picture would give us better norms for assumptions that can then be used for public budget/ expenditure analysis.

The relative share on social protection has gone up over the years while the spending on the legal and institutional measures remains very low and forms less than 1 percent of the total expenditure on children. In fact, its share has actually become nearly zero in the last three years of analysis This can be a cause of worry especially for adolescent girls and boys, an issue that we will come back to at a later stage.

6.4. Expenditure Highest for 6-14 year old Children, very Low for 0-6 year olds

The analysis clearly reveals that 6-14 year old children who form the elementary education age group are the main beneficiaries of the state public spending. What this means is that for every Rs 100 spent on children in Karnataka, nearly one-tenth is spent on 0-6 year age group, roughly half is spent on children in 6-14 year age group, about one-fourth on children in 14-18 age group and the remaining 14-15 percent on multiple age groups. It is clear that 0-6 year old children receive the least, despite the fact that their share has increased from a mere 4 percent to nearly 10 percent over a period of 10-12 years. The share of multiple age groups increases significantly in the core plus estimates implying that the additional items on which expenditures are made are for mutiple age groups (Figures 8 and 9).

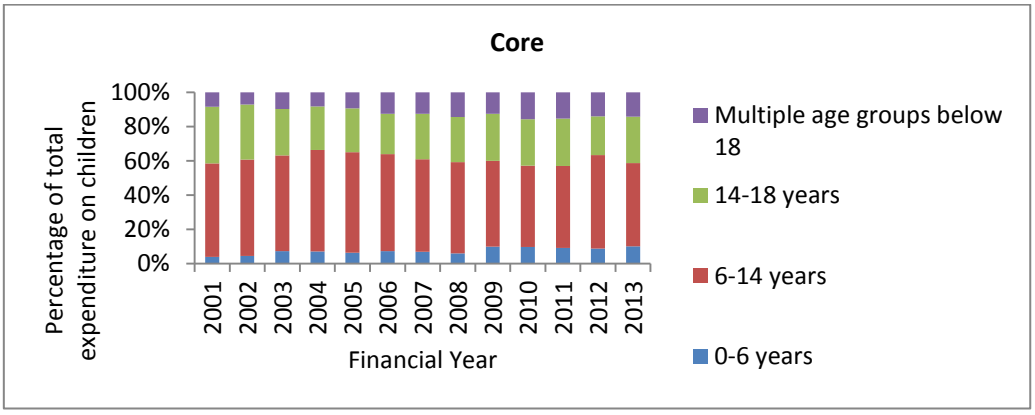


Figure 8: Percentage Distribution of Age Groups within Total Expenditure on Children (Core Estimates)

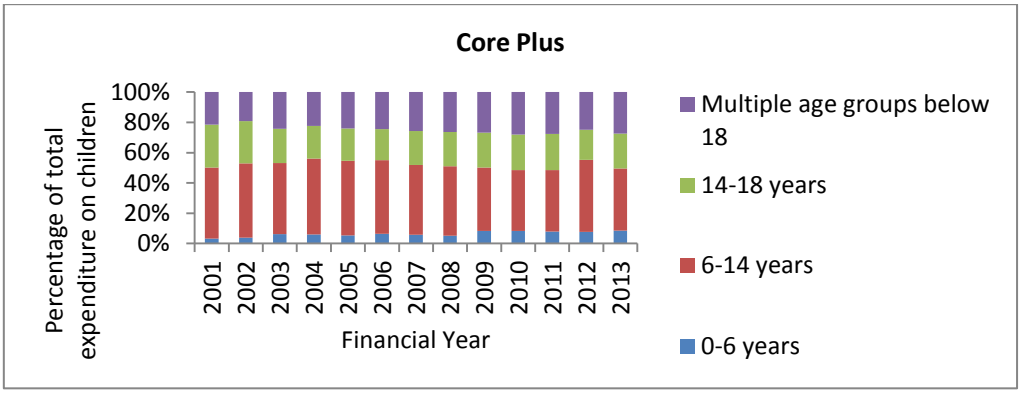


Figure 9: Percentage Distribution of Age Groups within Total Expenditure on Children (Core Plus Estimates)

Table 2: Proportional Share in Child Population and in Total Expenditure on Children in Karnataka for 2011-12 (Actual Expenditure)

Age group	% share in child population	% share in total expenditure on children (Core estimates)	% share in total expenditure on children (Core Plus estimates)
0-6 year	32	9	8
6-14 year	45	48	41
14-18 year	23	27	23
Multiple age group	-	16	28

Table 2 clearly reveals that while the relative share in the total public spending is very close to their share in child population for both 6-14 and 14-18 age groups, that is not the case for the 0-6 age group. Though 0-6 year olds form about one third of the child population, they receive less than one tenth of the public spending on children. This also means that the per capita expenditure is also the lowest for this age group. The budgeted figures for 0-6 year old was Rs 1,600 per child in this agroup as against Rs 7,063 per child for the 6-14 age group and Rs 5,713 for the 14-18 age group. This is despite the fact that the gaps have somewhat narrowed down over the years. The per child expenditure for 6-14 year olds was more than 9 times higher than per child expenditure for 0-6 year olds in 2001-02; the former is only about four to five times higher than the latter in 2013-14. Nevertheless, what is worrying that the rate of change in per capita expenditue in real terms for 0-6 year olds has also been the lowest (Figure 10). The increase in per child expenditure has been the highest for 6-14 age group. The RTE, 2009, which ensures free and compulsory education for all children between 6 and 14 years of age, seems to have given it a further push as is evident by the steep gradient it shows between 2012-13 and 2013-14. Almost all RTE provisions become legally binding from April 2014, and therefore states needed to fill all the gaps related to physical infrastructure and teachers, thereby increasing their expenses in this sector.

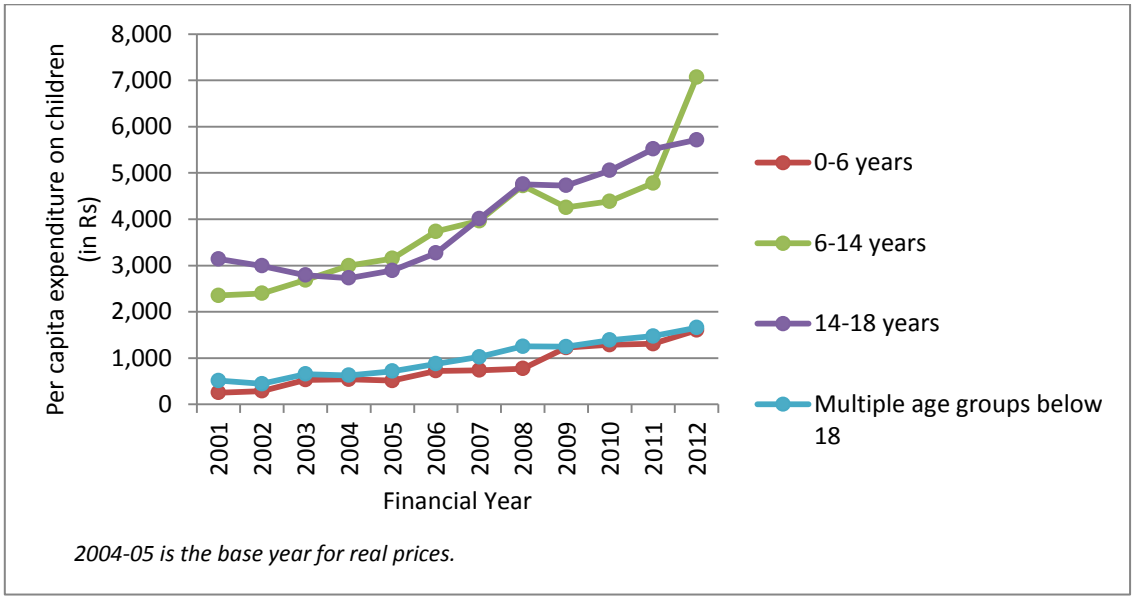


Figure 10: Per Capita Total Expenditure on Children (Real Prices) Across Age Groups

Low expenditure for 0-6 year olds is worrying given that this is the age that determines not only child survival rates but also their future quality of life as adults. Research has clearly

revealed that children's cognitive development and educational performace in later years is largely dependent on their pre-school training, and adult's health also draws signficantly from their nutrition and health status as an infant and a baby. A number of studies are available providing evidence from neuroscience showing the criticality of this phase in life, and emperical studies reinforce the relationship by establishing the negative impact of poor nutrition, health, care and pre-school access on individual's educational attainment, health status and life earnings as an adult.[24] A study in India looking at the linkages between access to early childhood education and care (ECCE) showed a significant impact of ECCE in improving survival in primary grades with children with ECCE demonstrating up to 20.5 percent better rates of survival (Kaul et. al., 1993).

Source: Kaul, V., Mehendale, A., & Dogra, M. (n.d.). Right to Early Childhood Development: A Comprehensive Framework. Centre for Early Childhood Education and Development (CECED).

Figure 11: Continuum of Sub-Stages within Early Childhood Development

One may argue that the requirements for different age groups are different and hence the difference in per capita expenditure does not necessarily reflect low spending. However, in the absence of a particular acceptable per child figure for a particular age group and in order to be confident about concluding that per child spending is really low, one needs to see whether public service provisions are adequately provided for or not. This leads to an examination of the services that are considered essential for 0-6 age group. A recent

[24] Refer to Grantham-McGregor, S., Cheung, Y. B., Cueto, S., Glewwe, P., Richter, L., & Strupp, B. (2007, January 7). Developmental Potential in the First 5 years for Children in Developing Countries. The Lancet, 369(9555), 60-70. and UNICEF. (May 2013). A Post-2015 World Fit for Children: Sustainable Development Starts and Ends with Safe, Healthy and Well-Educated Children. and Belli, P. C., Bustreo, F., & Preker, A. (2005, October). Investing in Children's Health: What are the Economic Benefits? Bulletin of the World Health Organisation, 83(10), 777-784. and World Health Organisation. (2013, September 6). Mortality among Children under Five Years of Age as a Human Rights Concern [Notes from a WHO Study].

comprehensive framework on Right to Early Childhood Development in India following a life cycle approach refers to the need for investment on prenatal care, maternal health, parental education, infant and child health, responsive care, development and education requirements of this group[25] (Figure 11).

Some of the statistics relevant for these parameters are not very encouraging for Karnataka. Maternal Mortality Rate is as high as 212 per 1,000 and Infant Mortality Rate is 36. Sex ratio continues to be adverse at 946 hinting at presence of sex selection and female foeticide practises. This reflects the need for greater attention to protection issues. Access to parental education and pre-school facilities is poor: one anganwadi serves about 50 children in the 3-6 age group and 95 children in 0-6 age group. This is much higher than the envisaged norm of 25 to 40 children per anganwadi.

In sharp contrast, the 6-14 age group is indeed better provided for. A recent CBPS study on the issue of Right to Education in Karnataka showed that the state is well provisoned for in terms of school infrastructure, teachers and enrolment.[26] The provision for universal midday meal for this age group and school health check ups also take care of food security and health to an extent. This gets reflected in much better outcome indicators such as Net Enrolment Ratios (NER) for both boys and girls (Attachment 8 Table A.46).

In relative terms, the 14-18 age group is also less provided for. This is despite the fact that their relative share has gone up in recent years perhaps largely due to the introduction of the centrally sponsored programme named RMSA in education. However, the need for investment in education at this stage goes up given that secondary level education requires subject-wise teaching and requires a lot more facilities of laboratories and libararies. Currently the participation rates are low with NER at secondary level being 72 per cent as against 100 per cent for the primary level (Attachment 8 Table A.46). Hence per student expenditure may be much higher than the per child expenditure but higher investments would be required if the intake also has to increase in order to reach the goal of universal secondary education. Low expenditure on adolescent children is also a cause of worry given that this is a critical age group where the transition to adulthood is taking place. A good proportion of children in this age group prepare to enter the labour market and therefore demand good investment on education, training and conunselling for appropriate and adequate preparedness. Given the high level of violence and gender stereotyping, a number of protection issues emerge at this stage, and the expenditure on aspects such as counselling, orientation and related areas seem very poor. Also, health and nutrition issues are critical at this stage, especially for girls who would soon be entering adulthood, and a good proportion into motherthood as well.

6.5. Public Expenditure on Children in Karnataka is largely on Revenue Heads

More than 90 percent of the total expenditure on children (core plus estimates) in the state has been on revenue heads (Figure 12). This distribution depends on the nature of the needs that a particular state has; if a state has already made good capital investments in the

[25] Refer to Kaul, V., Mehendale, A., & Dogra, M. (n.d.). Right to Early Childhood Development: A Comprehensive Framework. Centre for Early Childhood Education and Development (CECED).
[26] Refer to Centre for Budget and Policy Studies. (2013, October). Challenges in Implementing the Right to Education: The Karnataka Case. Bangalore.

past, the need for revenue is share is bound to be higher. Salaries and other forms of wages take up a good percentage of revenue expenditure but we could not undertake this analysis as the block grants to districts that forms 60 to 70 percent of the total expenditure on children in the states could not be bifurcated into wage and non-wage heads.

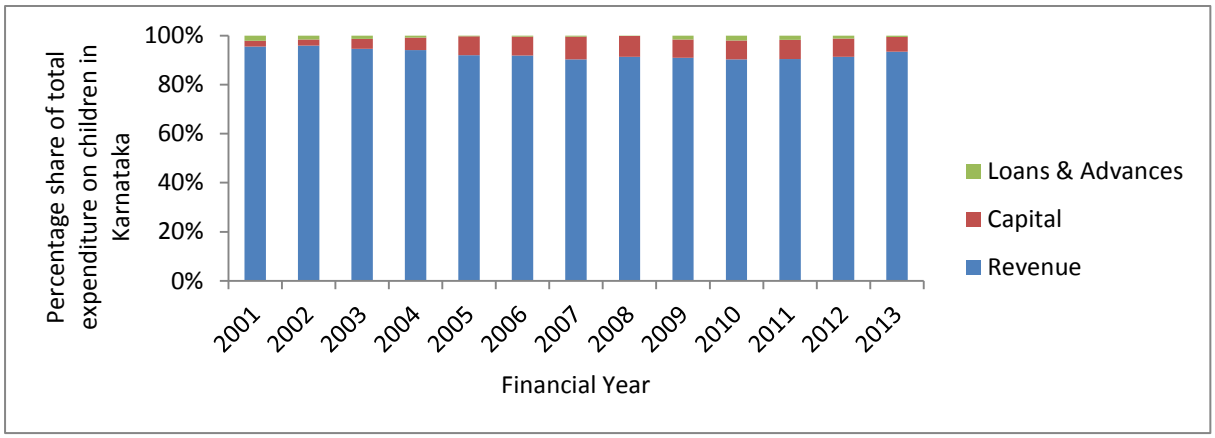


Figure 12: Percentage Share of Revenue, Capital and Loans & Advances Components within Total Expenditure on Children (Core Plus estimates)

It is also important to notice that a good proportion of plan expenditure is also spent on revenue heads. Figure 13 shows that the share of plan expenditure has gone up from being in the range of one-third during 2001-2004 to nearly half in the more recent past, and the share of non-plan expenditure has accordingly declined. When this is viewed alongside the shares of revenue heads in total expenditure, it implies that a good proportion of plan expenditure is also spent on revenue heads. The distinction between plan expenditure and non-plan expenditure is purely an administrative classification and is in no way related to economic or national accounting principles. Non-plan expenditure is committed and budgeted based on historic parameters, for example, maintenance of assets. As a result, plan expenditure is broadly based on resource availability and denotes expenditure taken up under development schemes during a particular Five Year Plan. At the end of the year, the scheme moves into the non-plan classification unless it is carried over as plan schemes by the next five year plan as well[27].

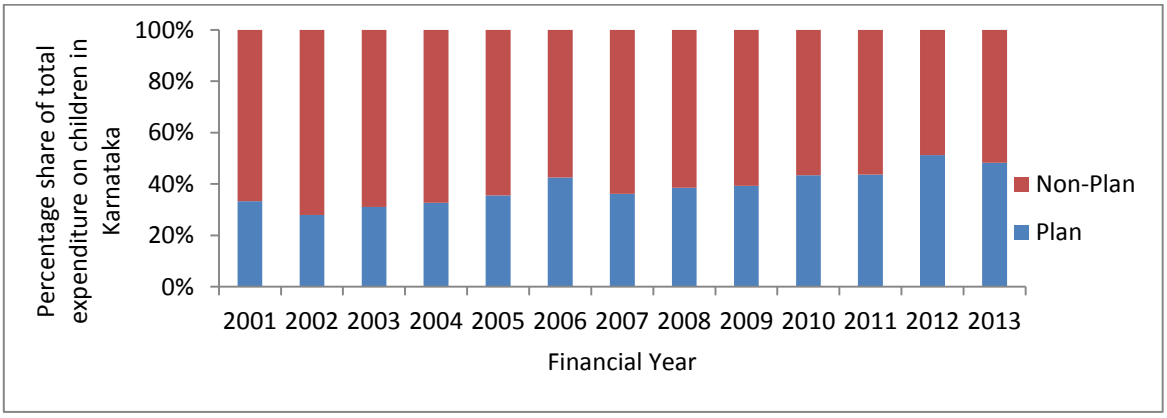


Figure 13: Percentage Share of Plan and Non-Plan Components within Total Expenditure on Children (Core Plus estimates)

[27] The Rangarajan Committee report on Efficient Management of Public Expenditure (July, 2011) has recommended that the government do away with this kind of classification (p.xv).

6.6. Direct Transfers form One Fourth of Total Spending on Children

Social protection discourse in recent years has focused a lot on direct transfers. With the success of major conditional cash transfer schemes in influencing the educational participation and health care service usage rates for the poor has led to this debate regarding the choice between universal public provisioning versus universal coverage through cash transfers where both private and public services could be accessed using this cash received through transfers. Without going into this debate where arguments on both sides are strong, we tried to see what proportion of public spending on children goes in transfers, and whether it has been increasing or decreasing over the years.

Figure 14 shows that the share of direct transfers as constituted by scholarships, food, textbooks, nutrition, uniform/ clothing and other similar non-cash supplies has gone up over this period of thirteen years: it was in the range of 11-12 per cent during 2001-2003, increased to the range of 18-19 per cent during 2004-2008 and then moved further up to the range of 21-24 per cent during 2010-2013. The present analysis cannot tell us anything beyond this in terms of impact or correlation with the outcomes per se.

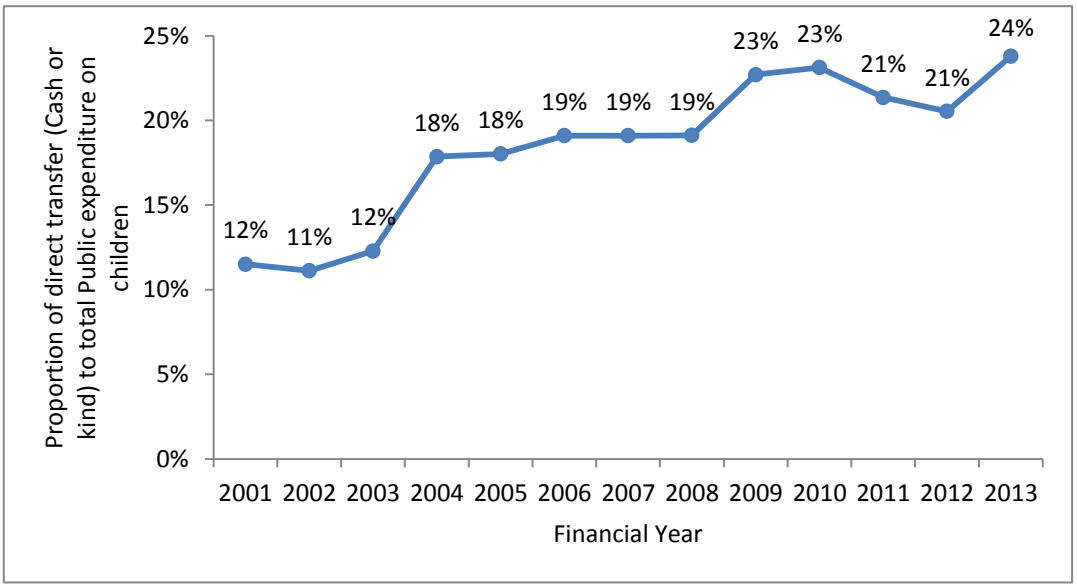


Figure 14: Proportion of Direct Transfers in total public expenditure on Children

6.7. Union Government Paying a Major Share of Total Spending on Children

The analysis also revealed that the union government's funding for various schemes inlcuding the so-called flagship schemes such as SSA, RTE, MDM and NRHM form a major part of the total spending on children in the state. This share has also gone up over the years (Figure 15). The share is much larger if one takes only plan expenditure (Figure 16) but the relative share in plan expenditue has also gone down over the years. This means that the state itself has been spending more on plan schemes in recent years. This is a good sign for a state that is one of the highest revenue generators in the country.

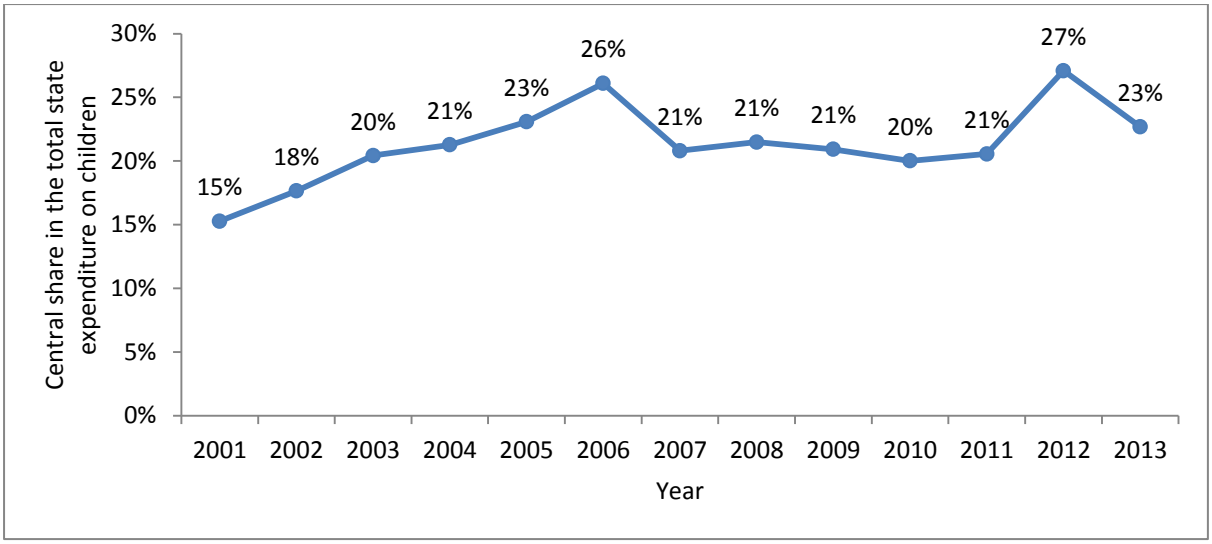


Figure 15: Proportion of Union Government's Share to the Total State Expenditure on Children

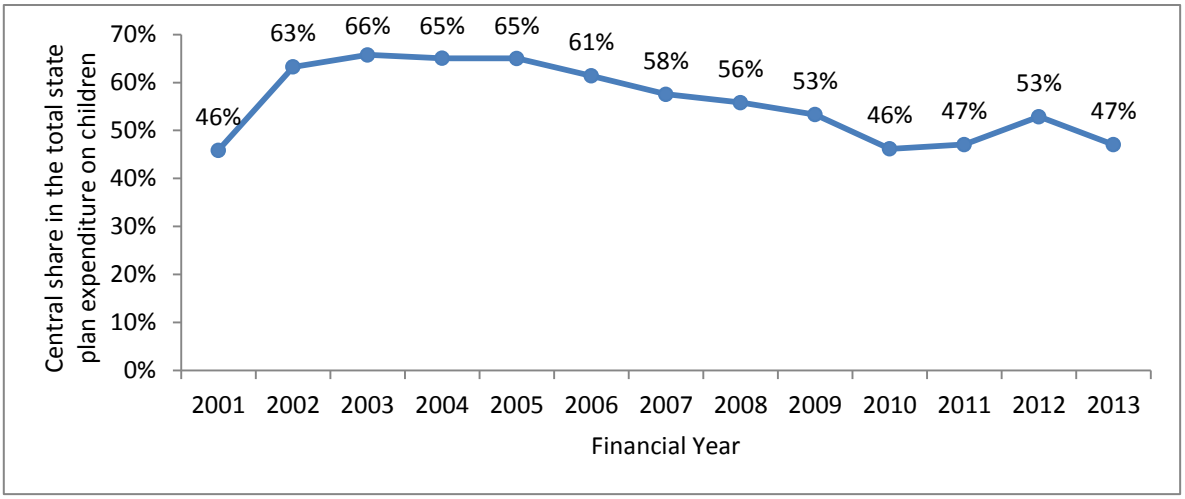


Figure 16: Proportion of Union Government's Share to the Total State Plan Expenditure on Children

One implication of high dependence on the union government is that prioroties are also guided by the priorities of the union government and not necessarily by the state specific needs. The union government is guided more by the needs of the relatively backward states and the average situation in the country and may not necessarily match the needs of specific states. For instance, all statistics suggest that Karnataka now needs to focus on 0-6 age group and higher investment for this age group would also help in consolidating the gains for investments for older age groups of children, and hence the state need not wait for the Government of India to initiate a scheme.

7.0 Whether the Poor are Benefitting from Public Spending: A Mixed Picture

As mentioned earlier, we have carried out benefit incidence analysis for education and for two health schemes by plotting the per capita expenditure/ unit subsidy against usage by economic percentile and therefore attempting to answer whether the poor are benefitting from public spending or not. In order to undertake this exercise, first the average per capita expenditure of providing a service or the unit subsidy given in order to provide a service is estimated. This is based on officially reported public spending on the service in question.

Then, the users for each type of service are identified and those who use the service are then disaggregated into different sub-groups (as per income/ consumption quartiles, wealth index classes) and ranked from poorest to richest in order to compare how the per capita expenditure/ unit subsidy is distributed across these groups. Finally the utilisation figure is multiplied with the government's per capita expenditure of provision/ unit subsidy to know the amount of public spending on services going to each group.

A concentration curve graph is used to summarize the expenditure pattern. A concentration curve of public spending plots the cumulative proportions of households/ individuals, ranked from the poorest to the richest, on the horizontal axis, against the cumulative proportion of benefits received by the household/ individual, plotted on the vertical axis. Benefit from government spending is said to be pro-poor if the concentration curve is above the line of equality (45-degree line); such a concentration curve results in negative concentration coefficient and if it is concave rather than convex it implies that the particular service is pro-poor.

7.1. Elementary Education is Pro-Poor while Secondary Education is not

Using data for the year 2007-08 from NSSO for both education and for quintiles based on consumption expenditure, we tried to see who is benefitting most from state's public spending on education[28]. Figure 17 clearly shows that the use of public education services by the poor is higher at the elementary level of education; in other words, more poor than rich households are benefitting from the high level of spending on elementary education, thereby justifying the high level of public spending for the 6-14 year age group to some extent. The trend in the case of secondary and tertiary education is reversed where the use by poorer households is comparatively lower, especially at tertiary level.

We have included tertiary here despite the fact that this is outside our age group of analysis to reveal the high level of use by non-poor that exists at that level. This means that for age groups 14 years and above spending is poorly targeted and the limited supply is being used by relatively richer sections. Higher spending and expansion of services is critical to bring poorer households within the fold of secondary and tertiary education as the experiences of the elementary education sector indicate that it is only when the supply crosses a particular threshold, the poorest households are able to enter.

This analysis will be incomplete without reference to the private sector in education. The last two decades have witnessed massive expansion of the elementary education facilities and entry of first generation school goers into this system. This is coupled by withdrawal of the middle class from the public system at this stage and perceived decline in the quality of education there. The jury is still out when it comes to the question of what preceded and what followed: whether the withdrawal of middle class led to the decline in quality or vice versa but the fact remains that quality of education at that stage is an area of concern. On the other hands, the secondary and tertiary level public institutions are still perceived to be of good quality and hence the middle class continues to use these extensively. This trend also explains the curves to an extent.

[28] Attachment 7 provides the detailed tables along with their sources for BIA in education as well as for health schemes: JSY and UIP.

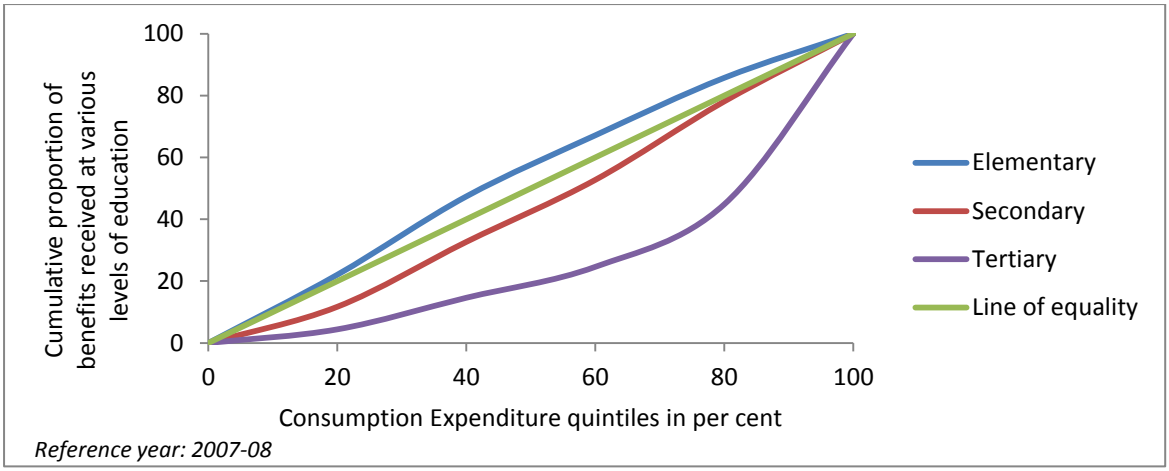


Figure 17: Concentration curve showing distribution of education benefits (per cent) by expenditure quintiles

7.2. Less Poor among BPL are the Main Beneficiaries of the JSY

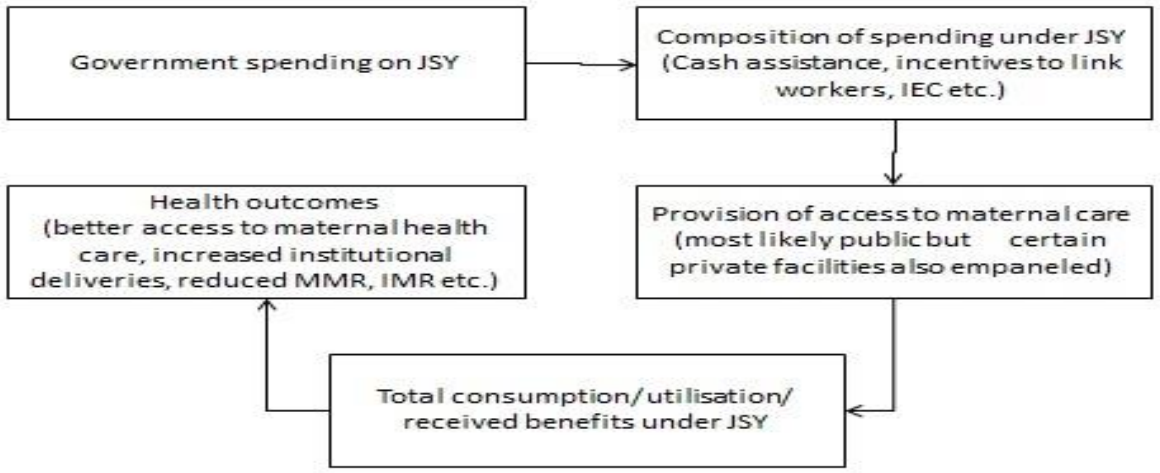
For the health services, our analysis focused on the Maternal Health and Child Health segments of the RCH flexi-pool provided through the NRHM. We identified Janani Suraksha Yojana (JSY)[29] and Universal Immunisation Programme (UIP) for the analysis, as they constitute a large proportion of the RCH flexi-pool within their segments, and are significant for children's well-being. Using data from Census and District Level Health Survey Round III for the year 2007-08 we tried to understand the use patterns by households belonging to various economic quintiles within the target group.

JSY is meant to benefit pregnant women from deprived socio-economic categories. To know whether spending is strong or weak we have considered the chain of spending on JSY. The first link is between government spending on JSY and the composition of spending. As JSY is a demand side intervention, if the proportion of spending on incentives on institutional deliveries/ home deliveries/ C-sections is higher than other components, this link will be considered strong and will have a strong impact on health outcomes among the population at large[30]. The second link is translation of allocated fund into effective provisioning of

[29]Janani Suraksha Yojana (JSY) is an initiative of GoI (100 percent centrally sponsored scheme) under NRHM for safe motherhood that was launched in 2005 by modifying the National Maternal Benefit Scheme (NMBS). JSY is allocated under maternal health component of RCH flexi pool. JSY is a pro-active demand side intervention for institutional care for pregnant women and was implemented with the objective of reducing the MMR and neo natal mortality rate (NNMR) by promoting institutional deliveries among poor pregnant women. JSY has built-in incentives for ASHA/ AWW/ other link workers to assisting pregnant woman in accessing maternal health care. Being a conditional cash transfer scheme, JSY beneficiaries need to fulfill various eligibility criteria. For cash assistance under JSY, eligibility criteria is different for low performing (LPS), high performing states (HPS) and for all SC/ ST women: (a) LPS: All pregnant women delivering in government health centers such as sub-centres, PHC/ CHC/ FRU/ general wards of district and state hospitals or accredited private institutions; (b) HPS: BPL pregnant women, aged 19 years and above; and (c) All LPS and HPS: All SC and ST women delivering in a government health centre such as a sub-centre, PHC/ CHC/ FRU/ general ward of district and state hospitals or accredited private institutions (Ministry of Health and Family Welfare. (n.d.). Janani Suraksha Yojana: Features & Frequently Asked Questions and Answers. New Delhi: Government of India. http://nrhm.gov.in/images/pdf/programmes/jsy/guidelines/jsy_guidelines_2006.pdf).

[30] A break-up of the JSY confirms this: approximately 60 percent of the total fund is approved for incentivizing deliveries and around 40 percent to incentivize ASHA/ other link workers.

services and is dependent upon the efficiency of the sector[31]. Efficiency is based on the capacity of a health facility and if expenditure is made to enhance the capacity of existing health facilities, effective provisioning could result. The third link establishes how the total provisioning of effective services is affected by public spending[32]. The final link is between the provisioning of health services (both private and public) and health outcomes at the individual level (Figure 18).



(Adapted from Demery, L. (2000), "Benefit incidence: a practitioner's guide)

Figure 18: Public Spending on JSY and Health Outcomes: Link Chain

Expenditure incidence analysis here focuses mainly on the first of these links addressing the question, 'to what extent do governments spend on services which improve the lives of the poor?' When combined with the 'tracking' of spending at the facilities, this analysis can also help assess the second link. Hence, the starting point is the utilization of services by households/ individuals i.e. institutional deliveries primarily in public health facilities in the case of JSY. By combining this information with information about the cost of providing the service under JSY scheme, the incidence of the benefit of government spending on JSY can be estimated across household groups. In Karnataka 27 percent (i.e. 7,162 women) of the total 26,489 women between the ages of 19 to 49 years provided responses in the DLHS, 2007-08 survey when asked about the place where they last delivered their child. The following trends were seen amongst this group. Only 12 percent (855 women) of these received financial assistance under JSY or any state scheme. Out of these:

- 44 per cent had delivered in a public health facility and 29 per cent had delivered in a private health facility. 26 per cent received financial benefits when the delivery took place at home.
- 83 per cent of total beneficiaries were located in a rural location while 17 percent were in an urban location. Hence it seems that the scheme has been targeted properly to rural inhabitants.

[31] DLHS (2007-08) data shows that 28 per cent of the total women surveyed (ever married) provided responses about their place of last delivery; there was not much difference as per the place of delivery (public, private and home).

[32] Data from DLHS-3 shows that public provisioning overall is not crowding out the private sector or home based deliveries.

- Only 31 per cent of all women belonged to SC or ST category; this is especially interesting as the scheme was meant for women from BPL families.
- When all women who had received cash assistance under JSY were grouped under five wealth index quintiles[33] ranging from poorest to richest, it was seen that only 10per cent of all who received financial assistance belonged to poorest category. The proportion of those belonging to the middle and rich categories is significantly high (at 27 percent and 26 percent respectively).

We considered only the responses of women who hold BPL cards as only women from economically weaker sections are entitled to avail benefits under JSY. There were 1,140,000[34] total live births estimated in Karnataka during 2007 (total number of deliveries irrespective of BPL). Devadasan, N., et al (2008), estimated that there were a total of 305,558[35] estimated deliveries among BPL families. Hence, we see that among all women who delivered in 2007, 27 percent women were from an economically deprived category. From the NRHM PIP documents we see that during 2007-08 Rs 2,900 lakh was approved for JSY. Per beneficiary expenditure was estimated by dividing the total expenditure/ approved fund by estimated number of prospective beneficiaries under JSY (i.e. 305,558). Per beneficiary allocation under JSY comes to Rs 949.

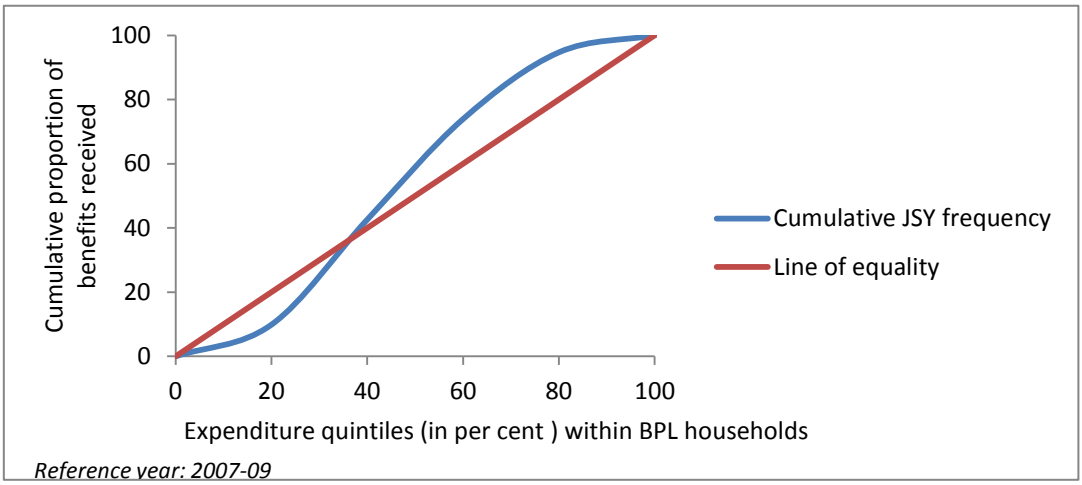


Figure 19: Concentration curve showing distribution of Janani Suraksha Yojana (JSY) benefits (percent) by wealth quintiles

As per DLHS (2007-08) 4,211 women held BPL cards and 14 per cent received benefits under JSY or any other state scheme. An economic categorization of beneficiaries shows that amongst the poor, benefits are not reaching the poorest; merely 10 percent of those availed benefits belong to poorest wealth quintile. An economic categorization from the poorest to less poor within the BPL category when plotted on a concentration curve (Figure 19) shows that the JSY line is initially below the line of equality and later becomes concave.

[33] While these are being referred to as wealth quintiles it is important to note that these quintiles have been made within the BPL income category.
[34] For more details refer Johnston, R. (2012, October 12). India Abortions and Live Births by State and Territory, 1971-2011. [http://www.johnstonsarchive.net/policy/abortion/india/ab-indias.html]
[35] Estimates were based on data using fertility rates from SRS data (Sample Registration System for more details [read Devadasan, N., Elias, M. A., John, D., Grahacharya, S., & Ralte, L. (2008). A Conditional Cash Assistance Programme for Promoting Institutional Deliveries among the Poor in India: Process Evaluation Results. Studies in Health Services Organisation & Policy, 24, 257-273.].

This shows that even amongst the poor, benefits are not reaching the poorest: less than only 10 per cent of those who availed benefits belonged to the poorest wealth quintile. This implies that women in poorest households are not able to access the scheme.

7.3. UIP becomes Pro-Poor once Cumulative Benefits go up

The UIP is one of the key interventions for protecting children from life threatening but preventable conditions. Immunisation is one of the major public health interventions under child health programmes in the country. Immunisation focuses on (i) intensification of routine immunisation, (ii) elimination of measles and Japanese encephalitis related deaths, and (iii) polio eradication. Under the UIP, Government of India provides vaccination to prevent seven vaccine preventable diseases i.e. Diphtheria, Pertussis, Tetanus, Polio, Measles, severe form of Childhood Tuberculosis and Hepatitis B. All infants (between 0-24 months age) are eligible to be vaccinated under UIP. A child is said to be fully vaccinated/ immunized if she/ he has received BCG, three doses of DPT, three doses of Polio (excluding Polio-0) and measles vaccines (DLHS-III, 2007-08). DLHS III showed that:

- 77 percent children are fully immunized and approximately 1 percent children were never immunized.
- 88 percent had been vaccinated at SC or PHC or any other government health facility. The remaining 12 percent of the total vaccinated at private health facilities, while 0.5 percent were vaccinated at any other health facility.
- A majority of those who accessed vaccination services at public health facilities resided in rural areas; this implies a pro-rural distribution.
- The percentage of boys too was marginally higher than girls.
- 10 percent of those who accessed public health facilities for immunisation services belonged to the poorest economic strata.

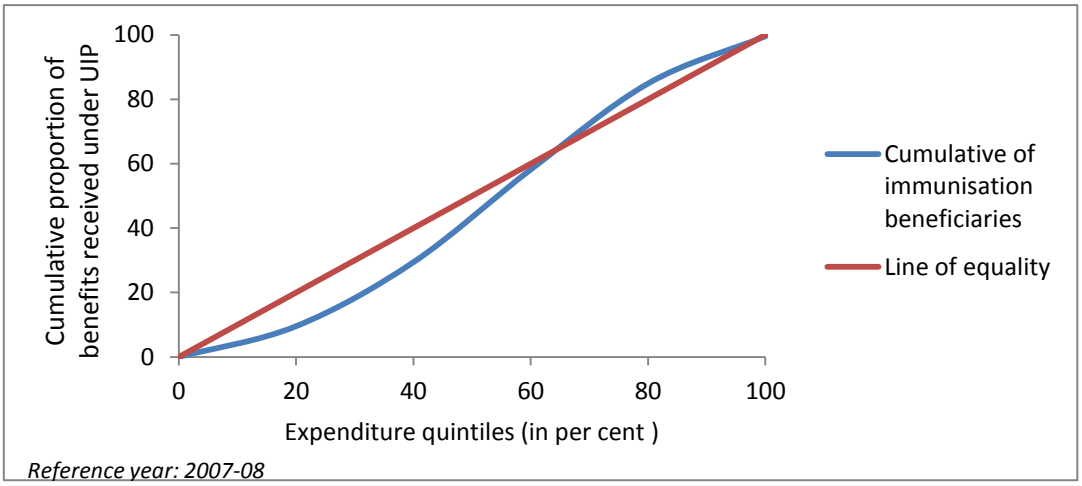


Figure 20: Concentration Curve Showing Distribution of Spending on Immunisation (percent) by Expenditure Quintiles

Figure 20 reveals that the richer sections of the society outnumber the poorer ones up till a particular level after which the concentration curve becomes pro-poor. This again shows that the poor, especially the poorest start using public services only when it becomes fairly universal. The threshold argument appears to be playing an important role; the poorest seem to access the public service only when everyone else willing to use the service has either completed using it/ stop using it. In other words, if the service is not universal and

cannot reach all, the non-poor or less poor segments remain the main users; only when the service becomes either universal or the non-poor and less poor are not interested in using the service, the poorest gain an access.

8.0 Main Messages

This analysis of public spending on children in Karnataka has certain messages for all concerned, policy makers, researchers and advocates of child rights:

1. *Total public spending on children is relatively higher yet inadequate in Karnataka*

Public spending on children has increased in real terms in Karnataka and so has the relative proportion of in the total spending, yet it cannot be said with confidence that the child is priority for public policy planning in the state. Despite the fact that Karnataka seems to be spending more than most other states for which some information is available, the expenditure does not appear to be adequate to fulfill every child's right to education, health, protection and other development services/ facilities, and to ensure that every child's potential is fully realized.

2. *Investment relevant for 0-6 year olds needs to be jacked up immediately*

Karnataka definitely needs to review and reassess its investment for areas that are critical for children in 0-6 year age-group. This is the most critical period when early foundations are laid for a healthy and meaningful childhood and adulthood. The spending seems to be poor in all aspects: education, nutrition, health care and protection. One probable reason for this state could emanate from the departmental nature of our planning and this age group not being an important interest group within those departments. For instance, pre-school education and all related aspects such as parental education are outside the purview of education department despite the need for strong linkages with elementary education, as this falls under the mandate of Department of Women and Child Development (DWCD). Similarly, while DWCD is responsible for ensuring nutrition the health department is accountable for incidence of diseases, and inter-departmental coordination is not always smooth.

Another probable reason for relative neglect of this group is absence of any union government funded flagship scheme focused on this age group. The analysis reveals that the state tends to invest more in sectors where major centrally sponsored schemes are present. The figures for this age group would have been worse and the proportions even lower in the absence of NRHM, which has helped in increasing public spending on immunisation, maternal health and safe motherhood.

3. *Investment also poor for adolescent children*

Investment is also poor for adolescent children in 14-18 year age group, a critical phase when transition from childhood to adulthood takes place, and emotional, educational, physical needs pertaining to preparedness for labour market participation, motherhood and citizenship responsibilities are to be responded to. As mentioned earlier, the spending has gone up for this age group with the initiation of centrally sponsored programme for secondary education, RMSA, yet, it is not adequate to respond to varied and critical needs of

14-18 year olds. Inter-departmental coordination seems to be an issue in this case as well, where protection is DWCD's responsibility but education and health are responsible for most other critical needs.

4. *The poorest access public services meant for children only when the reach is fairly universal*

The poorest seem to be having very limited access to either health or nutrition, or education services especially for the above two age-groups: 0-6 year olds, and 14-18 year olds. The experience of elementary education shows that only when the services become fairly universal, the poorest households tend to participate, until then the use remains confined to relatively more privileged. This is an important pointer for policy formulation and future financial allocations.

5. *State needs to determine its own priorities rather than waiting for the union government to decide*

It is important that the state determines its own priorities and sources funds for those. For instance Karnataka cannot remain passive to the need for higher investment for early childhood years till it becomes a priority for the union government as well and there is a push to invest more. A substantial portion of total spending on children is being sourced through centrally sponsored programmes, which also means that the union government also ends up determining the priorities.

The state needs additional funding to meet all development needs including those of children, but this need not come in the form of predetermined centrally sponsored programmes. In that context, the recent decision of Planning Commission and the Ministry of Finance, Government of India to introduce the notion of Flexi Funds is a welcome step[36]. The states including Karnataka needs to take advantage and access funds based on its own priorities.

6. *Child budgeting exercises need to go beyond budget analysis*

Child budgeting is a common term used for the analyses of public expenditure on children, and the analysis of public budget documents remains the most common tool. While this needs to be stay and be refined both in theory and practice depending on the country and sub-national contexts, there is also a need for taking the notion of child budgeting beyond the analysis of budgets alone. In this context it is important to learn from the evolution of gender budgeting; although starting with analysis of budgets, gender budgeting exercise now encompasses various other tools and attempts to diverse kinds of answers pertaining to budgets, expenditure and impact of expenditure from the perspective of gender. Similarly, in case of child budgeting, it is important to promote usage of a set of tools, the choice being determined by the question that one seeks to answer. For instance, we suggest a possible list of relevant tools with illustration of the kind of questions that it could answer.

[36] Refer to Plan Finance-II Division, Department of Expenditure, Ministry of Finance. (2014, January 6). Guidelines for Flexi-Funds within Centrally Sponsored Schemes (CSSs). New Delhi: Government of India.

i. Benefit/ Expenditure Incidence analysis: This can be used to answer the equality related questions. We have used it here to look at usage of particular services by economic groups but this can also be carried out for gender or social group analysis depending on data availability. Data needs to be amenable for estimations of unit subsidy and the distribution of usage across various wealth quintiles or social groups.

ii. Expenditure tracking: This can answer the specific questions meant to see whether allocations for particular cause reach there or not, or what percentage of allocations really reach children. For instance, if we want to know how much of total spending on eradication of tuberculosis (TB) is really used for pediatric TB, expenditure tracking is a relevant tool. It involves primary research and needs access to fund flow data.

iii. Impact analysis: This can be used to answer specific questions linked to outcomes: whether particular kind of investments meant for a particular objective, say reducing the practice of sex selection at birth is really leading to desired result or not. This requires the study to either correlate the allocations with the outcomes, or if one wants to go deeper, then establish the causality through regression and other relevant exercises.

iv. Revenue models: This can be useful in answering the questions pertaining to from where to generate the revenue for particular needs. Expenditure and revenue are two sides of the public finance and it is important that the child budget work also includes the revenue analysis and goes deeper into developing models for higher revenue generation for specific purposes.

This list is not exhaustive. But it is important that selected exercises of BIA, expenditure tracking and impact analyses are regularly carried out to add to the budget analysis for children, and also to further enrich the budget analyses by providing evidence for more robust assumptions and therefore a more sophisticated analysis.

7. Funding support for such research - continuous and sustained

In order to evolve a robust methodology, understand the trends pertaining to public spending on children and to get regular feedback on whether the needs of children and within sub-groups within them are being addressed or not, it is important that such researches are carried out on regularly and are supported by interested agencies on a sustained basis.

Considering the role technology can play, we can work towards eventually developing a framework that allows the respective governments themselves to tag items of expenditure for children and various sub-levels such as age-group or sector and so on, and generate a statement which is fairly indicative of the total expenditure on children. This, coupled with periodic and specific enquiries using other techniques listed above such as BIA, expenditure tracking and impact analyses should tell us a lot regarding where we are going in terms of meeting child rights.

8. Linking child budget exercises with responsible advocacy and capacity building

Child budgeting, like gender budgeting, is essentially linked to advocacy right since its inception. In its efforts to make it more sophisticated and sound, it is important not to lose

sight of the advocacy role. However, it is also important that we move towards more responsible and evidence-based advocacy. This has several implications:

i. As mentioned earlier, this could imply working on aspects such as revenue models alongside budget analysis, so that the advocacy is not reduced just to a demand list.
ii. This would also imply that the main trends and messages that emerge from analysis is shared with stakeholders of diferent kinds in a manner that can be easily understood by different audience. This means the same research should lead to different outputs; the paper can be remodelled differnetly for different stakeholders and opinion makers such as academicians, parliamentarians or other public reperesentatives, civil rights and child rights groups, and so on.
iii. Responsible advacacy can also be supported by developing skills for simple budget/ expenditure analyses at local levels (panchyats, coummunity based organsiations, student and teacher bodies, and so on) – so that such exercises are not carried out only at All-India or state levels, but can be carried out at smaller levels as well.

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Attachment 1: A Review of UNICEF's Integrated Social Protection Systems[37]

UNICEF promotes social protection as a tool to achieving equitable access while contributing to equitable outcomes. This approach promotes interventions that eliminate the unfair and avoidable circumstances faced by children and makes it necessary to understand and to ensure equal access to services such as education, healthcare, sanitation etc. Social protection represents a critical policy and programming tool to address inequity along with legal and policy reform to remove discrimination and unfair treatment towards excluded individuals, including women and children, thereby ensuring their equal access to services.

UNICEF's approach to social protection recognises the importance of understanding the linkages between multidimensional poverty and vulnerability. It also stresses upon addressing these in a manner such that intersecting and compounding vulnerabilities are dealt with. The integrated system should come up with a set of social protection interventions based on assessed needs and context as well as facilitate inter-sectoral coordination and effective implementation of social protection programmes. This includes: defining policy frameworks and legislation where social protection policies and programmes are mainstreamed into poverty reduction strategies; building single-registry systems for beneficiaries; identifying appropriate and effective institutional arrangements to facilitate and ensure coordination among sectors, levels and financing mechanisms (horizontally and vertically); monitoring and evaluating systems for social protection expenditure and performance etc.

The UNICEF framework is based around three principles of action:

- Inclusive social protection: UNICEF promotes inclusive social protection for an equitable outcome and promotes interventions that are sensitive to the different dimensions of exclusions. This would also imply that there is a shift from targeted approaches towards particular groups to looking at the basic causes of exclusion for these groups such as discrimination and stigma, traditional and social stigma and considering the specific vulnerabilities associated with each specific dimension. And from child sensitive perspective most vulnerable children often experience age specific vulnerabilities compounded by other sources of vulnerabilities shared at the household and community levels such as gender and disability.
- Progressive realization of universal coverage: With the recognition of the fact that there are inherent structural challenges in providing universal coverage given the resources and capacity, UNICEF advocates for *progressive realization* of social protection programmes. This involves supporting countries in identifying and building the most appropriate mix of interventions that will enhance social and economic policy changes while being conducive to the ultimate goal of universalization. For instance, prioritizing the needs of the most vulnerable and marginalized for reaching as a subsequent step for reaching the ultimate goal of universal coverage.

[37] Refer to: UNICEF. (February 2012). Integrated Social Protection Systems: Enhancing Equity for Children. New York: United Nations Children's Fund.

- National systems and context specificity: UNICEF supports long-term nationally owned and led systems; it does not implement social protection programmes outside of state collaboration. However, this does not preclude UNICEF from supporting others civil society organisations in their initiatives to influence social protection programmes and policies. It also recognises that there is no 'one size fits all' blueprint for social protection policies and programmes; these will have to be modified according to context specific vulnerabilities, national priorities and national capacities and constraints.

Given the importance of integrating interventions to address multidimensional vulnerabilities as well as to contribute to equitable access and inclusions, the UNICEF integrated framework reviews the potential linkages between social protection and sector (protection, health and nutrition, HIV sensitive protection, education, early childhood development, water and sanitation) outcomes, as well as possible ways to take advantage of these linkages. The framework identifies child protection policies and instruments serving social protection functions including birth registration and family support services.

In addition to a multi-sectoral approach, the UNICEF framework also identifies various priority action areas related to the design and implementation of such social protection systems. These include (a) vulnerability assessments to figure out the most appropriate and effective combination of interventions; (b) establishing appropriate structures (administrative, institutional) to provide strategic direction and support; (c) ensuring horizontal linkages (between social protection programmes and sector outcomes) and vertical linkages to coordinate efforts of different bodies at different levels (national, regional, municipal etc.); (d) ensuring adequacy of monitoring and evaluation structures and undertaking measures to operationalize participation and ensure inclusion of those who are excluded and are less likely to have a voice (such as indigenous groups, women, youth, children etc.); (e) being sensitive to specific vulnerabilities and impacts on children and their families keeping in mind the age and gender specific risks and vulnerabilities, intra-household dynamics and balance of power, participation and accountability mechanisms and dimensions of exclusion and added vulnerabilities.

UNICEF recognises that there are various challenges and constraints that emerge while designing and implementing social protection programmes: affordability, costing and financing issues around social protection systems, human and financial capacity to design, implement and effectively deliver social protection services, the importance of the political context and political economy that can have a strong influence on how social protection is perceived, the role of decision makers, and the governance structures that would allow effective implementation of the policies.

Attachment 2: Important Union Laws Guaranteeing Rights and Entitlement to Children[38]

1. The Guardian and Wards Act, 1890
2. The Reformatory Schools Act,1897
3. The prohibition of Child Marriage Act,2006
4. The Apprentices Act, 1961
5. The Children (Pledging of Labour) Act, 1933.
6. The Hindu Minority and Guardianship Act, 1956
7. The Hindu Adoption and Maintenance Act, 1956
8. The Immoral Traffic prevention Act, 1956
9. The Women's and Children's Institutions (Licensing) Act, 1956
10. The Young Person's harmful Publication's Act, 1956
11. The Probation of Offender's Act, 1958
12. Orphanages and Other Charitable Homes (Supervision and Control) Act, 1960
13. The Child Labour (Prohibition and Regulation) Act, 1986
14. The Juvenile Justice (Care and Protection of Children) Act, 2000, repealed the Juvenile Justice Act 1986. The 2000 act also has been amended in 2006 and 2010.
15. The Infant Milk Substitutes, Feeding bottles and Infant Foods (Regulation of Production, Supply Distribution) Act, 1992 and its amendment of 2003
16. The Pre- conception & Pre-natal Diagnostic Technique (Regulation, Prevention and Misuse) Act, 1994 and its amendment of 2002.
17. The Persons With Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995
18. The factories Act 1948
19. The Commissions For Protection of Child Rights Act, 2005

[38] Source: Social Statistics Division, Central Statistics Office. (2012). Children in India 2012 - A Statistical Appraisal. Ministry of Statistics and Programme Implementation. New Delhi: Government of India.

Attachment 3: Components Included in Core and Core Plus Estimates

	Core estimate		Core Plus estimate	
	Full cost	Part cost	Full cost	Part cost
Education	▪ Schools[39] ▪ School mothers, teachers[40], school administration[41] ▪ Hostels[42] ▪ Pusthakalaya ▪ SSA, RMSA, others[43] ▪ Other expenses[44], consumer clubs and eco clubs ▪ Bus concessions, bicycles ▪ EDUSAT, information technology ▪ Integrated education for disabled children	▪ Post matric scholarship, hostels, boarding and lodging ▪ Other concession to SC/ ST/ OBCs ▪ Scholarships and hostel for disabled	▪ Teacher education and training, SCERT, teacher awards ▪ Sports and youth services related[45] including NCC ▪ Minority education scheme ▪ School forestry	▪ Technical education – diplomas, polytechnics, ITIs, vocational related, junior technical schools[46] ▪ Services for the disabled[47] ▪ Library services ▪ Sanskrit education

[39] Includes all types of schools such as primary, pre-elementary, elementary, high, secondary, guru sadanas, Gandhi Grameena Gurukula, RMSA Model schools, sports, residential schools - new Morarji Desai, for SC/ST talented students, Navodaya pattern schools for minorities and high schools, special schools for disabled, Hindi and Sanskrit paatshalas etc.
[40] Includes contract, nursery school and Hindi teachers and training of in-service teachers.
[41] These expenses include establishment, materials, inspection, construction, buildings, additions and alterations, maintenance, reimbursement of medical expenses.
[42] Expenses of all types of hostels - such as private, hostels of sports schools, ashramas, pre-matric, for depressed classes, ST, BC, minorities – are included. Even their expenses - setting up, maintenance, improvement of pre and post matric, buildings, quarters for hostel staff, incentives to hostellers.
[43] Other schemes include Vidya Vikasa, integrated education for disabled children, area intensive scheme for minority education, Panchayath Yuva Kreeda Khel Abhiyan, pancha soulabhya.
[44] This includes fee reimbursements to Anglo-Indian students, financial assistance, scholarships and incentives for attendance etc. to pre-matric/ SC/ ST/ BC, encouragement for SC/ ST, extra boarding and lodging – post matric to BC, remedial language coaching for minority students, educational policy.
[45] This includes expenses for sports meets, sports centres, materials, play grounds, promotion, expenses related to Assistant Youth Services Officer, yoga.
[46] Includes assistance, concessions, materials, salaries, scholarships.
[47] Includes braille press, sound library, aids and appliances for disabled, teacher training.

Health	▪ Child health[48] ▪ Women and reproductive health[49] ▪ Anganwadi expenses[50] ▪ Supply of drugs under family welfare ▪ Immunisation[51]	▪ National Rural Health Mission (state share) ▪ Diseases control programmes[52] ▪ HIV/ AIDS measures/ schemes[53]	▪ Incentive to SC/ST for ANMs training programmes and school health services ▪ Thayi Bhagya ▪ Community mental health programme	▪ Public health/ health centres and institutions[54] ▪ Associated services[55] ▪ Prevention and control of diseases[56] ▪ Water supply and sanitation[57] ▪ Health insurance schemes[58] ▪ Medical relief for the disabled ▪ Support to ANMs

[48] Includes school health services, Indira Gandhi institute of child health, Balasanjivini, Mangalore pediatric center.
[49] Includes uterus diseases, equipment maintenance, personal hygiene kit, health kits, Indira Gandhi Mathruthva Sahayoga Yojane, reproductive and child health, training of auxiliary nurses, midwives, dadis, ayas and lady health visitors, PHC - maternity homes, district level post-partum programme.
[50] Includes honourarium for workers and helpers, building, maintenance, construction etc.
[51] Includes universal immunisation programme, pulse polio immunisation.
[52] Includes Integrated Diseases Surveillance Programme, control of tuberculosis (TB), leprosy, blindness and trachoma, iodine deficiency disorder.
[53] Includes expenses of Karnataka State AIDS Prevention Society, transport for infected persons, Link Worker Scheme (LWS) to address HIV/ AIDS in high prevalence districts.
[54] This includes Primary Health Centers (PHC), Community Health Centres (CHC), hospitals, mobile health units, village health guides and their buildings run by the government or NGOs in rural and urban areas at district and other levels, Indian Institute of Public Health, Super Specialty Health Complex at Ramanagara, Karnataka Institute of Diabetology, SDS Tuberculosis and Rajiv Gandhi Institute of Chest Diseases, Vaccine Institute.
[55] This includes public health, victoria dharamshala, trauma care, nurse skill upgradation, dental, CT scan, X-ray units, blood banks, ambulance services, health and vaccine transport, Aroghya Kavacha, burns and dialysis wards, home remedy and other kits etc. and their equipment, drugs and chemicals dispensaries/ labs. Also includes the Karnataka health system development project and Health package scheme for village and small industries.
[56] Diseases such as malaria, cholera, filaria, guinea worm, Japanese encephalitis, dengue, hepatitis B, kyasanur forest disease, mental health illness, KFD.
[57] This includes expenses for urban and rural areas for borewells, ground level reservoirs, caretakers training, repairs and supplies and Nirmala Bharath Abhiyan, swarna grama.
[58] Includes Rashtriya Swasthya Bima Yojana, Yeshaswini, Janashri/ Aam Aadmi Bima Yojana, health insurance scheme for handloom workers, Suvarna Arogya Suraksha, Arogya Bhagya Scheme, insurance scheme for agricultural labourers.

Food security	▪ Mid Day Meal ▪ Providing food grains[59] ▪ Pre-school children feeding programme ▪ Food distribution	-	-	▪ Public Distribution System (PDS) and food subsidies ▪ Food storage, transportation and supply[60] ▪ Upgradation of food testing laboratory

[59] This includes Ahara, Karnataka Comprehensive Nutrition Mission, Special Nutrition, Women and child nutrition component from PMGY and the Prime Minister's scheme to provide food grains to pregnant and lactating women and adolescent girls.

[60] This includes expenses for the Karnataka State Warehousing Corporation, Karnataka Food and civil Supplies Corporation Ltd., Transportation of Food Grains.

Social Protection and Social Welfare	▪ Integrated Child Protection Scheme (ICPS) ▪ Welfare of students, child, youth[61] ▪ Promotion of girl child[62] ▪ ITI grants ▪ Orphanages, crèches	▪ Benefits to disabled[63] ▪ Nursery-cum-women welfare centres ▪ Free bus passes to the dependents of martyrs	▪ Establishment and administration of Women and Child Development Department ▪ Mukhya sevikas ▪ Sensitisation of gender issues	▪ Family welfare centres/ bureau ▪ Karnataka State Commission for SC/ STs and loans and schemes for SC/ ST ▪ Training of multipurpose workers (MPW-Male) ▪ Beedi workers welfare scheme ▪ Tsunami Victims' Relief ▪ Night shelters ▪ Janashri Bima Yojana ▪ Measures for disabled[64] ▪ Sex workers rehabilitation

[61] Includes Bal Bhavans, orphanages for minorities, state homes and reception centres, crèches for children of working women, assistance to children in difficult circumstances.

[62] Includes Balika Samruddhi Yojane, Bhagya Lakshmi

[63] Includes non-government institutions for physically handicapped, free bus travel/ bus passes, NPDRP programme, residential home for mentally challenged, aids and appliances and training and allowance to disabled.

[64] Includes awards, observation of World Day of the Disabled, public awareness programme, insurance scheme for mentally retarded and other needy disabled, Workshops for disabled, community based and other rehabilitation services, promotion of cultural activities & sports for persons with disabilities, identity cards to disabled persons, counseling and placement service centre, NPRPD schemes for disability, Commissionerate for persons with disability, Spoorthi Swasahaya Yojane, welfare of physically & mentally challenged, Assistance to Spastic Society of Karnataka.

Legal & Institutional	▪ Karnataka State Commission for Protection of Child Rights ▪ Juvenile justice measures ▪ Children's court ▪ Child Line ▪ Child labour assistance and rehabilitation ▪ Sponsorship programme for placing children in the care of families	▪ Free legal aid and legal aid courts ▪ Systems and measures for disabled[65] ▪ Cell for enforcement of eradication of social evils ▪ Prevention of trafficking in women and children	-	▪ Government departments[66] ▪ Family courts ▪ Labour law enforcement ▪ Rehabilitation of bonded labour ▪ Related to untouchability removal
Multiple sectors	▪ Integrated Child Development Service (ICDS) ▪ IEC handbook - health and nutrition ▪ Jagruthi, SABALA schemes	-	▪ Bravery awards ▪ Children's/ women's day celebrations ▪ Juvenile service bureau ▪ Child guidance clinics	▪ Regional health and family welfare training centres ▪ Rural sub-centres under family welfare

[65] Includes Implementation of the Disability Act for disabled persons, Directorate for Disabled

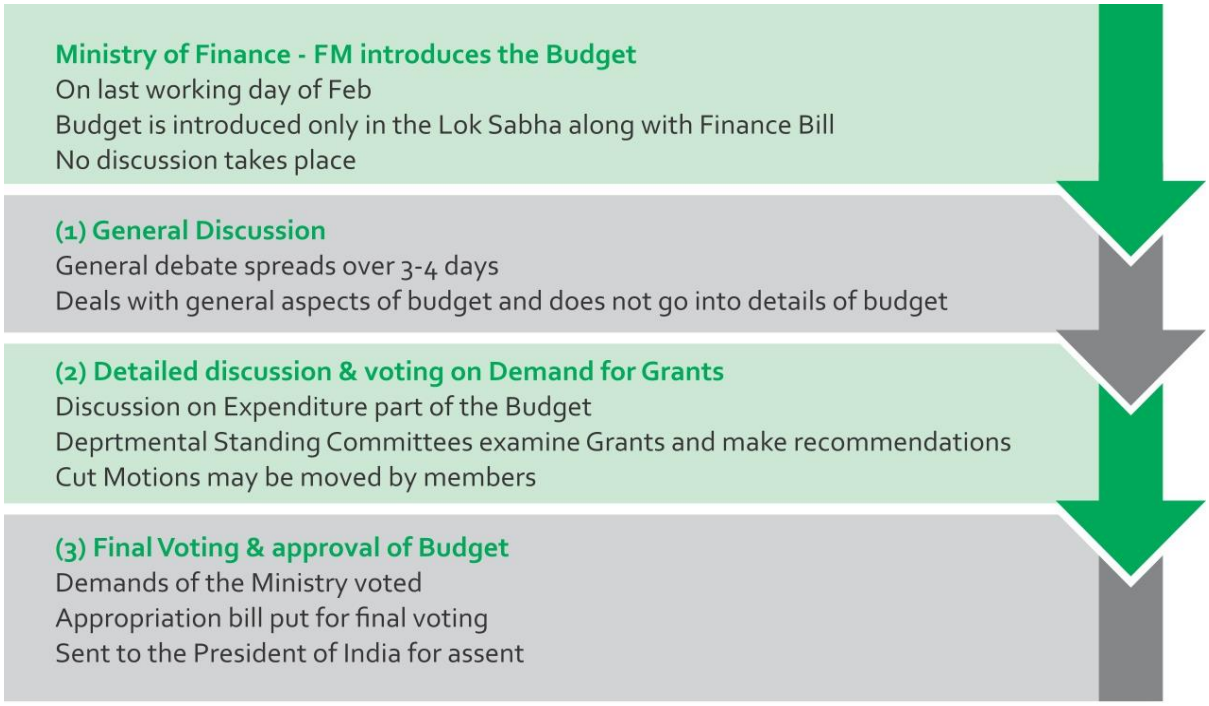
[66] Includes State Human Rights Commission, labour welfare board, safety monitoring cell for pressure vessels and plants, strengthening and streamlining of the enforcement machinery, working conditions and safety - Inspector of factories, strengthening of administration and other infrastructure facilities, establishment of industrial safety, health and environmental centre.

Attachment 4: Budget Process[67]

This attachment shows the following:

i. budget process followed at the union level,
ii. what all is included in the annual financial statement,
iii. structure of the budget,
iv. the process calendar followed in states,
v. process of fund release to states, and
vi. flow of funds from union budget to state budget and autonomous bodies.

For further details refer to the CBPS budget toolkit (2013).



Source page: p. A1 006

Figure A.21: Budget Process in Lok Sabha

[67] Source: Centre for Budget and Policy Studies. (2013). Understanding Budgets: A Self Learning Guide. Centre for Budget and Policy Studies (CBPS).

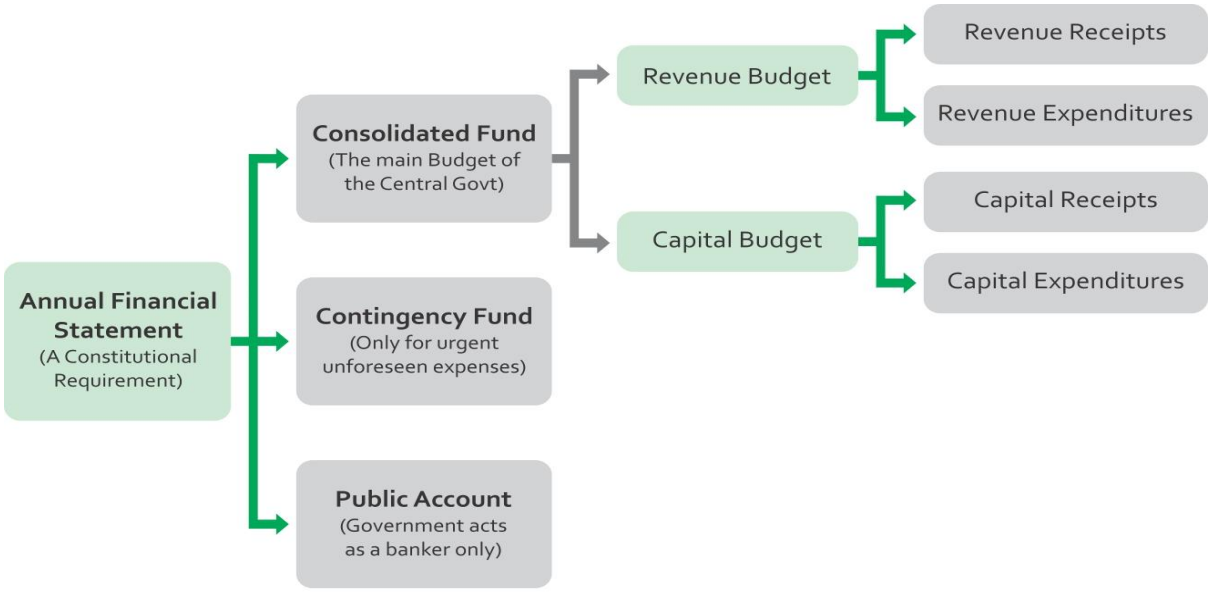


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Figure A.22: Annual Financial Statement

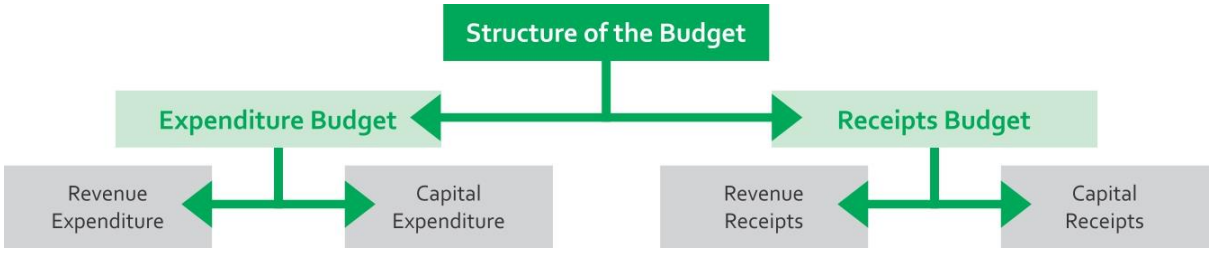

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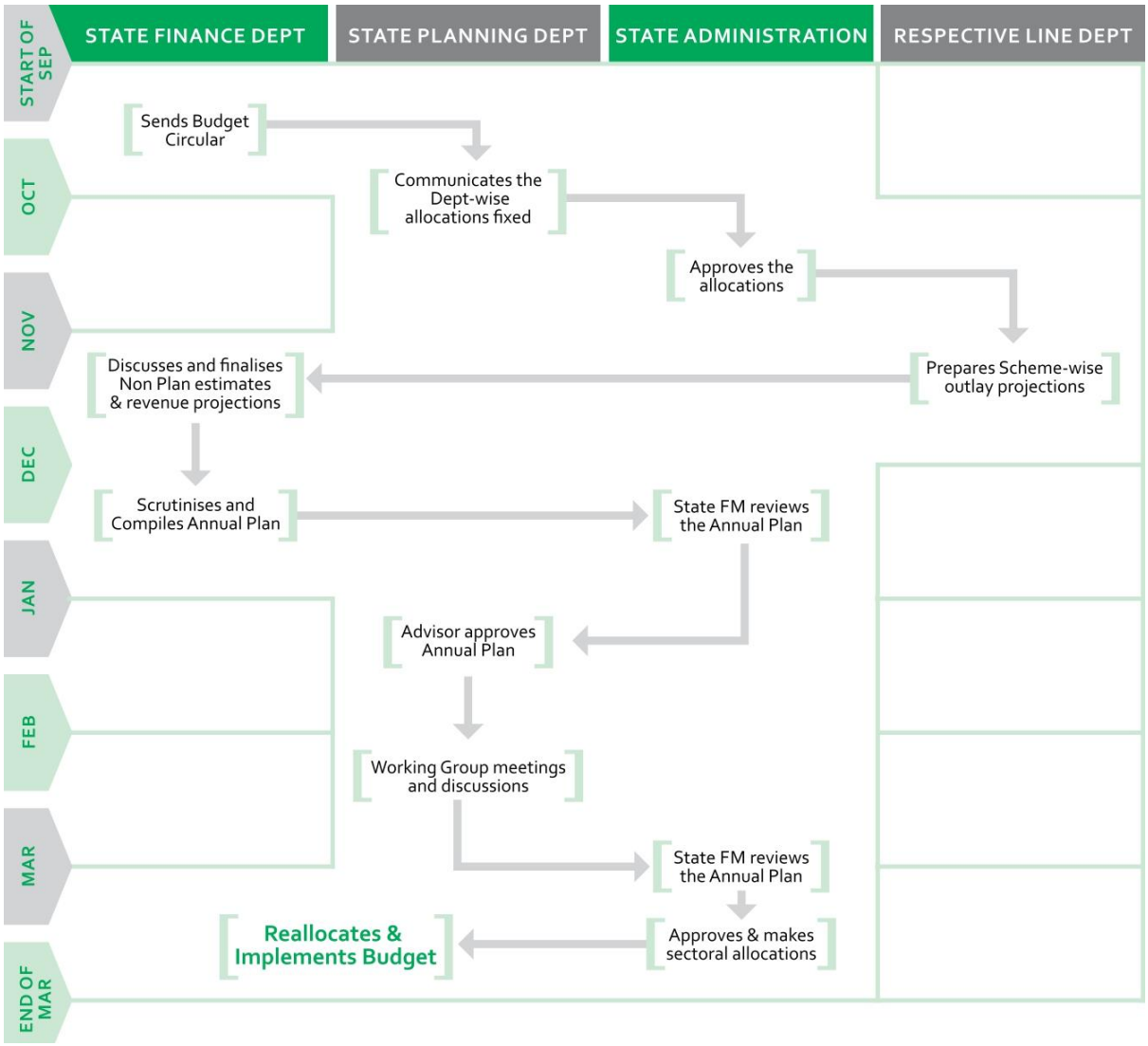
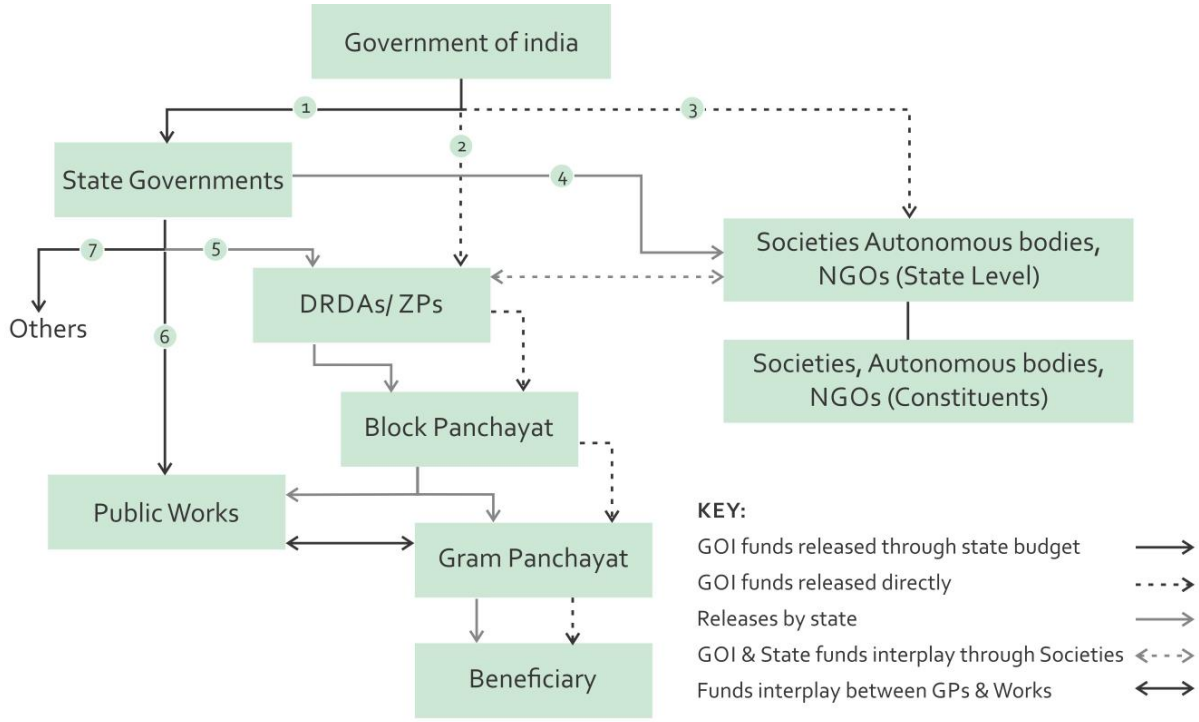
Figure A.23: Structure of the Budget



Source page: A3 019

Figure A.24: State Budget Process Calendar



Note:

I In the present accounting system, GOI releases to the State Government and state level IA marked in figures as 1,2 and 3 are captured as final expenditure in the GOI Accounts.

ii. Releases by State Government to State level Societies (4) and DRDAs (5) etc are booked as final expenditure in the accounts.

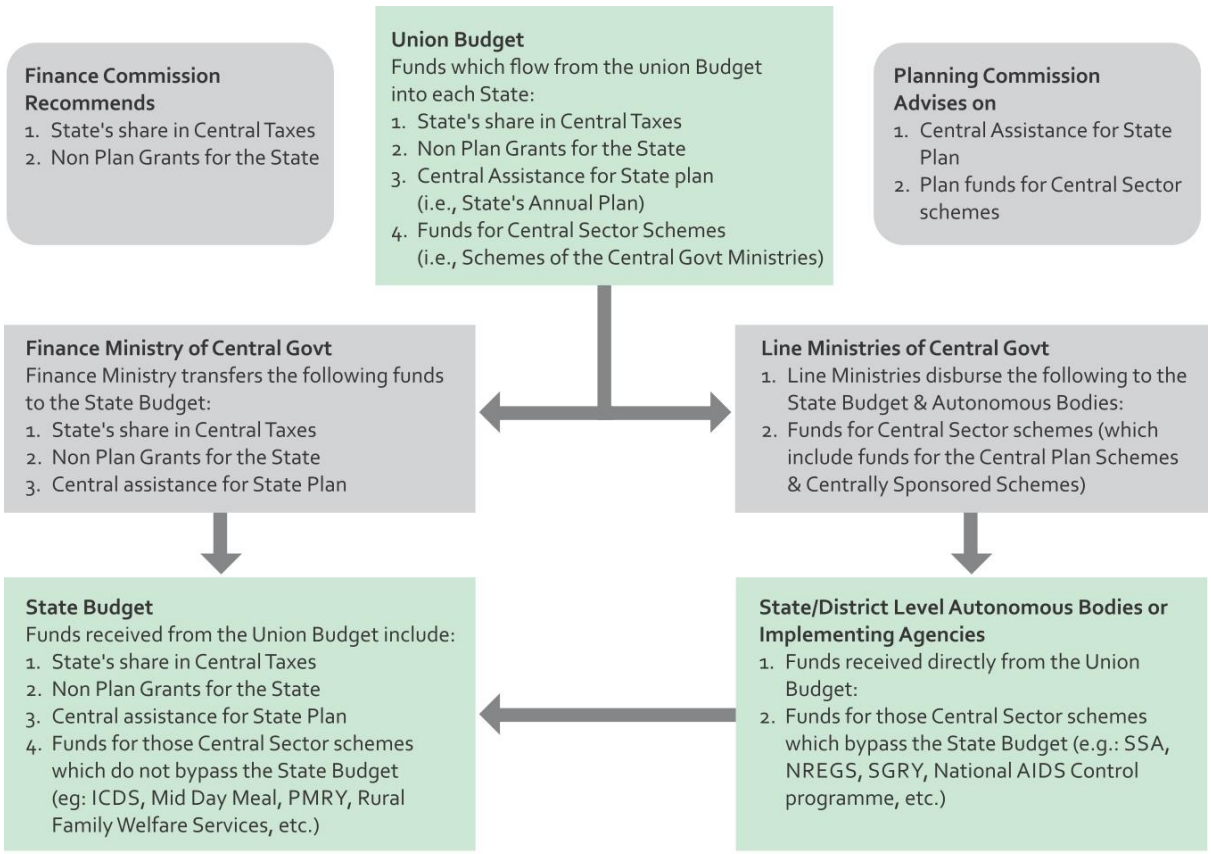
iii. The flow of fund depicted by unnumbered arrows is not captured in the State accounts.

iv. Actual expenditure is captured in State accounts only in respect of expenditure incurred by State Departments (6,7).

Source: Report of the High Level Expert Committee on Efficient Management of Public Expenditure, Government of India, Planning Commission, New Delhi, July 2011

Source page: A4 031

Figure A.25: Fund Releases to States



Source page: A5 032

Figure A.26: Flow of Funds from Union Budget to State Budget and Autonomous Bodies

Attachment 5: Assumption and Limitations

Assumptions made for analysis

1. Expenditure of local body budgets not included in the total expenditure on children in Karnataka: Initially a quick analysis of the Bruhat Bangalore Mahanagara Palike (BBMP) budget (for 2009-10 to 2012-13) was done to look for expenditure undertaken by the school within their power. The process followed was similar to one we used for the state budget documents. It was found that though the National Municipality Accounting Manual (NMAM) developed by CAG was supposed to be adopted by all states (with suitable modifications) to bring about a uniformity in accounting of budget expenditure across states, BBMP was following a different coding process from the Karnataka Municipality Accounting Manual (KMAM) and there was no no accounting manual available for decoding it. Hence, there would be a lot more time required to distinguish expenditure incurred on children. Also, municipality budget documents are also not as easily accessible and available in a readily analysable format, neither are easily understood or analysed. From the prior experience of the team of researchers with the local body budgets of Karnataka, it was also known that this component would likely yield only inconsequential amount when compared to the state budget expenditure on children and hence it was excluded.
2. Only expenditure incurred for SSA, RMSA and NRHM was included: While there are other para-statal bodies in the state we have limited ourselves to the education and health sectors as our earlier research experience of public expenditure analysis suggests that these two sectors constitute the bulk of the expenditure on children.
3. Expenditure incurred on parental livelihood security was excluded: Though there is ample literature that shows that the livelihood security of the family is necessary for improved child related outcomes in all sectors, however, this would have meant including the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) expenditure amongst other schemes/ programmes, and this would have inflated the expenditure actually meant for children. Hence, this was not included.
4. Indirect expenditure: Though there are expenditures incurred on roads/ housing etc., facilities that are also used by children in addition to everyone else, this was not considered as expenditure incurred specially for children and hence excluded. An exception to this was health related expenditure as the health sector is essential for the survival of children.
5. Including expenditure incurred on maternal health: Earlier child budgeting analyses conducted in the country (by HAQ – Centre for Child Rights, New Delhi) did not include the expenditure on reproductive/ pregnant/ lactating mothers. However, research points out the pivotal role of mother's as care givers in the pre-birth and early childhood stages of children's lives. There are many positive links between maternal health/ maternal access to health services and the health of a child; there are also positive links between child health indicators and the future development milestones achieved by a child. Hence, expenditure incurred on maternal health was included in this analysis to compute the expenditure on children.
6. Main budget document expenditure: Classification of expenditure within the main budget document was done based on the unique budget code.
7. Link document expenditure: Classification of expenditure within the link document was done based on the unique scheme code.

8. Total state expenditure: To calculate the total amount spent by the state (on all, including children) the entire main budget document expenditure, central share from SSA, RMSA and NRHM were taken. Link document figures were not included to avoid double counting.
9. Composition of plan and non-plan: Within the main budget and link documents the plan and non-plan bifurcation is clearly provided. As SSA, RMSA and NRHM are plan expenditures, there was no non-plan component for these.
10. Revenue, capital and loans and advances expenditure:
    a. For the main budget and link documents, revenue and capital classification was done based on the object head codes for the budget code and scheme code respectively.
    b. For SSA: Capital expenditure included expenditure for civil works, assets purchases and new primary schools; revenue expenditure was calculated by deducting capital expenditure from the total expenditure.
    c. For RMSA: Capital expenditure was primarily the expenditure incurred for fixed assets; revenue expenditure was calculated by deducting capital expenditure from the total expenditure.
    d. For NRHM: Capital expenditure included expenditure for procurement of equipment; revenue expenditure was calculated by deducting capital expenditure from the total expenditure.
11. Composition of core and core plus estimates: Core estimates include expenses that directly benefit children. Core plus estimates include those that are meant for others as well but have significance for children's development.
    a. For the main and link budget documents: Refer to Attachment 2 for further details.
    b. For SSA, RMSA and NRHM: The entire central share was taken as a part of the core estimates.
    c. In any analysis table in case the core and core plus bifurcation is not specified, it can be assumed that it is referring to core plus figures.
12. Conversion to real prices: GSDP data was sourced from the Directorate of Economics and Statistics, Government of Karnataka and was received as two sets each with a different base year. Using the chained index the two sets were converted to one to determine the deflator for each year which was then used to convert nominal prices to real prices.
13. Census data: In order to estimate discrete age group wise population estimates, first the Census 2001 data was divided into discrete ages to bring it to the same format as Census 2011 and so that for each year discrete age group data would be available.
    a. For all children population data for 0-17 years was taken.
    b. For age group analysis, the respective age groups were divided by the total number of children within the age group.
14. Analysis by sectors:
    a. Education sector: includes SSA, RMSA, schools, hostels, scholarships, sports, libraries, teachers, ITIs.
    b. Health sector: NRHM, health services at hospitals, dispensaries, PHCs etc., disease control, immunisation, anganwadi, water supply and sanitation, health insurance schemes.
    c. Nutrition and food security: includes Akshara Dasoha/ MDM, nutrition related expenditure.

d. Protection and welfare: includes expenditure on ICPS, protection of girl child, orphanages, crèches, nurseries/ welfare centres, night shelters, family and child welfare related, disabled welfare.
e. Legal and institutional: includes the legal measures related to untouchability removal, family courts/ legal aid, labour law related, juvenile justice, trafficking related.
f. Multiple sectors: includes ICDS expenditure, both health and family welfare related expenditure (when they are clubbed), awards, expenditures where health and nutrition are combined, skill development expenditure.

15. Analysis by age groups:
    a. 0-6 years: includes part cost of NRHM, line items from main budget and link documents, most of the cost meant for reproductive health – anganwadi cost, early childhood care etc.
    b. 6-14 years: includes SSA, line items from main budget and link documents related to elementary education among others.
    c. 14-18 years: includes RMSA, line items from main budget and link documents related to secondary education among others.
    d. Multiple age groups: includes part cost of NRHM, line items from main budget and link documents.
    e. Per capita was estimated by dividing respective age group with the estimated population for that age group.
16. Analysis by gender: Line items that were specifically meant for girls or boys were separated, however, most items were meant for both girls and boys.
17. Analysis by expenditure meant for children with disability: Line items that were specifically meant for children with disability were separated, however, most items were meant for both girls and boys.
18. Social transfers:
    a. From the main budget and link documents: the MDM, ICDS, insurance, conditional cash transfer schemes, in kind transfers as books, uniforms, bicycles, scholarships/ awards/ fee waivers/ reimbursements/ concessions/ assistance/ boarding and lodging costs/ bus passes, aids and appliances for the disabled were taken. 50% of hostels and residential school expenditures were taken as it was now known how much would be given to children as transfers.
    b. From SSA: 40% of KGBV was taken (this was just an estimate; the rest of the KGBV cost is meant for non-transfer items), for text books and uniforms only central share was taken as the rest has already been included in the link documents.
    c. For RMSA, entire Girls' Hostels and incentives to girls central share has been taken.
    d. From NRHM: the entire JSY component was taken as this was excluded from state budget document figures.
19. Central share: Centrally sponsored schemes were taken as per the central share as listed below. Also, as all central schemes are plan schemes, only the plan amounts were multiplied by the percentage as listed below to know the central share.
    a. 15%: PMGY
    b. 30%: Residential schools
    c. 50%: Educational Technology, Yoga in schools, Hindi teachers in non-Hindi speaking states, Hindi scholarship, Sanskrit education improvement, Science

Education in Schools, IDMI, Yuva Sanjivini, NIMHANS, TB programmes, Tribal health, ISM, NMEP, filaria control, Cholera Control Programme, NIDDCP, Dengue control, IDSP, state AIDS society, Guinea worm control, blindness control society, Insurance Scheme for Agricultural Labourers, Rural water supply schemes, post matric/ pre matric scholarship, Eradication of Untouchability, hostels, school construction - residential/ ashram schools, Incentive for Minority Students, Janashri Bima Yojana, Beedi workers Welfare Scheme, Rehabilitation of bonded Labour, New trades in ITIs, basic training/ RI centres, vocational training, ADIP, ICPS, juvenile justice, free legal aid, PDS, ICDS nutrition component. This category also includes many schemes for whom the central share is not specified and hence assumed to be 50%.

d. 68%: ITI upgradation
e. 70%: NBA/ TSC, NCC
f. 75%: MDM, NUHM, minority scholarships, RSBY, sub mission projects
g. MDM: 75%
h. 80%: PYKAA
i. 85%: DPEP
j. 90%: Anganwadi, other ICDS components
k. 100%: Operation Black Board, National Rural Scholarships, Form printing for schools, Teacher training, IEDS, Area Intensive Scheme for Minority Education, SPQEM, Development of sports and games, leprosy control, blindness control, Drug Testing Facilities, Supply of Equipment under PFA Act, State/ district family welfare bureau, urban family welfare by state government/ voluntary organisations, Dist. Level Post-Partum Programmes, dais training, village health guides, rural family health centre in PHC, rural sub centre under family welfare, UIP, MPW training, rural water supply, accelerated urban water supply, accelerated rural water supply, Maintenance of Water Supply Schemes, assistance/ encouragement to meritous SC students, Post-Matric Scholarship to SCs, ST/ backward classes scholarships, NPRPD, Balika Samruddhi Yojane, SABALA, IGMSY, Prime Minster feeding project, Special Nutrition, Health Package Scheme, Creche for children of working mothers

20. Percentage of line item expenditure taken: If the line item expenditure was meant only for children 100 percent could be assigned. If not, as far as possible, the representative percentage of children (and mothers where needed) amongst the total population that accessed that service/ scheme was found using various established sources. In the absence of user level access figures, other alternatives were used; these assumptions have been clearly defined and listed below:
    a. Expenditures on blindness: 0.2% as per the National Sample Survey Organisation (NSSO) 58th Round (2002) figures for the percentage of children that are disabled within the overall population; exception is schools specially meant for blind children when 100% is taken.
    b. Expenditures on disabilities[68]: 5% as per the National Sample Survey Organisation (NSSO) 58th Round (2002); exception is schools specially meant for children with disabilities when 100% is taken.

[68] This is when expenditure is not specifically meant for the blind.

c. Expenditures on HIV/ AIDS prevention: 4.4% (for children under 15 years of age) as per figures in the Annual HIV Sentinel Surveillance: Country Report 2008-09 for India.
d. Looking at the Census 2001 and 2011 populations, children's population as a proportion of the total population was estimated for each year and the average for all 13 years from 2001-02 to 2013-14 was estimated to be 36%. Hence, 36% expenditure was taken everyone, including children, benefit from a service and when any other logical percentage could not be found:
    - Health related; except for expenditure that is meant for reproductive and child health/ care, maternity care, school health care, anganwadis, pulse polio, universal immunisation etc. when 100% is taken.
    - Disease related – malaria, tuberculosis, leprosy, filaria, guinea worm, Kyasanur forest disease, iodine deficiency, hepatitis B, Japanese encephalitis
    - Water supply and sanitation
    - Sports services; except when meant specifically for schools and school children when 100% is taken.
    - Library services
    - General legal services; exception expenditure meant only for children when 100% is taken
    - Related to food subsidy, public distribution system, food testing labs
    - Family welfare services
e. Health insurance schemes: 40% was taken for all such schemes because they cover the entire family (5 members) including at least two dependents.
f. Post matric expenditure: 50% was taken as this expenditure is also meant for individuals over 18 years.
g. Expenditure for ITIs/ industrial training centres (ITCs)/ polytechnics/ diploma courses/ technical schools/ flying school: 50% was taken as this expenditure is also meant for individuals over 18 years.
h. Sanskrit language development: 50% was taken as these cover both school level and higher education institutions; exception is samskritha patashalas when 100% was taken as it is meant only for school going children.
i. When line item expenditure is meant for technical Schools, polytechnics & engineering colleges, two-thirds or 66.67% has been taken (to exclude share of engineering colleges).
j. Percentage of central share within the SSA budget was estimated as per details mentioned in the following documents:
    - For 2001-02: Sankar, D., Financing Elementary Education in India through Sarva Shiksha Abhiyan: Challenges in recent times, August 2007, p. 5
    - For 2002-03 to 2006-07: Sankar, D., Financing Elementary Education in India through Sarva Shiksha Abhiyan: Challenges in recent times, August 2007, p. 5
    - For 2007-08 to 2012-13: Ministry of Finance, Government of India quoted in CBPS report titled 'Analytical Study on the Criteria and Processes for Devolution of Plan Funds through Centrally Sponsored Schemes and Central Assistance', March, 2013

- 2013-14: Since the Right to Education Act being implemented, the central share for SSA was frozen at 65%.

k. Percentage of central share within the RMSA budget: was been sourced from GoI, GoK and as per GoK annual reports and has been taken as 75% for RMSA regular activities, 90% for Girls' Hostel and 75% for Model Schools.

l. Percentage of central share within the NRHM budget was taken as 85% as specified in the GoI centrally sponsored scheme details.
    - However, as not all the sub components are meant for children: 36% was taken for the National Disease control programme (NDCP) and Infrastructure and maintenance components, as these include expenditures that are also meant for others.

m. All other expenditures were taken as 100%.

21. Estimating the quantum of government budget that are spent against what was planned? This would have included comparing the budgeted expenditures for a year against the actual expenditure figures that are released after 2 years. However, this was out of scope of the current exercise especially keeping in mind that analysis was being done at line item level and not at major head level.
22. What finally reaches children? While it would have been very interesting to know what percentage of government expenditure actually reaches children, this was also out of scope of the current analysis as it would require utilisation figures that would need to be gathered by way of primary survey. This exercise was limited to analysis of government budgets that do not provide information about utilisation.
23. EIA Education:
    a. NSSO census data provides information on the enrollment and attendance status of both government and private institutions- unaided and aided. We consider only the enrollment of government aided institutions which constitute 82% of the total enrollment numbers.
    b. While the benefit incidence analysis is carried out, the rural and urban enrollments have been combined quintile-wise.
    c. The capital expenditure disbursed is distributed as 60% to the elementary education, 30% to the secondary level of education and 10% to the higher level of education. The higher share expended on elementary education is due to a pro-poor policy that is being followed.
    d. Expenditures on language development are included under the expenditures on secondary education and also technical education has been included as a part of university education.
24. EIA Health:
    a. Government expenditure on JSY and UIP have been taken from the PIP, not actual expenditure.
    b. While the benefit incidence analysis is carried out, the rural and urban enrollments have been combined quintile-wise.

Data source limitations

1. Main budget document expenditure:
    a. Classification of expenditure within the main budget document was done based on the unique budget code.
2. Link document expenditure:
    a. For the years 2001-02 and 2002-03 there was no allocation for block grants/ grants in aid in the main budget document for Karnataka, hence these were taken as zero.
    b. For the year 2003-04, we were not able to gain access to the link documents. Hence, the entire block grants/ grants in aid component was taken for the identified line items from the main budget document itself.
    c. Classification of expenditure within the link document was done based on the unique scheme code.
3. SSA expenditure:
    a. Annual Reports were used to source SSA expenditure data for the corresponding years with the exceptions listed below:
        - For the year 2001-02: Expenditure figures are taken from Annual Report for 2002-03.
        - For the year 2005-06: the SSA annual report was not available hence data was sourced from the Annual Work Plan and Budget (Achievement till 31.3.06 column).
        - For the years 2010-11 and 2013-14: the SSA annual reports were not available; hence figures from the Recommendations for the respective years (fresh outlay) were used.
4. RMSA expenditure:
    a. RMSA was introduced in 2009-10; expenditure prior to that does not exist.
    b. For the years 2009-10 and 2013-14 the RMSA annual reports sourced did not provide the share of the Model School component; hence it has not been taken.
    c. For the year 2011-12 data has been taken from the 2011-12 annual report by the state.
    d. For 2013-14, the Model Schools figures were not with the Project Approval Board minutes/ presentation. For the components RMSA regular activities and Girls Hostel figures have been taken from Proposal & Recommendation 2013-14 presentation.
5. NRHM expenditure: The NRHM integrated all interrelated, interlinked and standalone schemes in the health sector including RCH and NDCP. Funds under NRHM are released to states through state health societies under the components (i) RCH flexi pool, (ii) additionalities under NRHM (NRHM flexi pool), (iii) routine immunization (including pulse polio operational costs), and (iv) NDCP.
    a. NRHM was introduced in 2005-06; expenditure prior to that does not exist.
    b. Within the NRHM budget, first the maternal health, child health, immunisation, adolescent health, urban RCH, tribal RCH, pre-conception and pre-natal diagnostic techniques (PC-PNDT) were separated and taken in totality.
    c. Other components of the RCH flexi pool and the entire NRHM flexi pool were not taken.
6. GSDP data:

a. GSDP data for the year 2013-14 was not ready/ available and hence the figures for these years were not converted to real prices.

7. Census data:
    a. Census 2001 had data which was divided into various age groups such as 0-4, 5-9 etc., while Census 2011 had data for discrete age.
8. For the expenditure incidence analysis due to data constraints only one year's analysis was conducted.

Attachment 6: Data Sources

Budget analysis: State budget and link documents

Table A.3: Data sources for budget analysis (state budget and link documents)

Budget document	Year(s)	Details	Data source
State budget document	2003-04 to 2013-14	• Actual Expenditures (AE) for the period 2001-02 to 2011-12, • Revised Expenditure (RE) for 2012-13, and • Budgeted Expenditure (BE) for 2013-14	Detailed Estimates of Expenditure, Finance Department, Government of Karnataka
State link documents	2004 to 2013	• Budgeted expenditures for 2004-05 to 2013-14*	Budget Allotment for Zilla Panchayath – Plan and non-plan, Finance Department, Government of Karnataka

*Note: * Refer to the assumptions and limitations section for more details.*

Budget analysis: Budgets of SSA, RMSA and NRHM

Table A.4: Data sources for budget analysis (budgets of SSA, RMSA, NRHM)

Scheme name for which central share is being taken	Year(s)	Details	Central share in the total expenditure for the year*	Data source (except where specified)
Sarva Shiksha Abhiyan (SSA)	2001-02	p. 77 of AR 2002-03	85%	Audited statement for respective years (unless otherwise specified) showing district wise receipts and payments, Annual reports of SSA Karnataka (sourced from the SSA office and website)
	2002-03	p. 77	75%	
	2003-04	pp. 94, 95, 96	75%	
	2004-05	pp. 128, 129, 130	75%	
	2005-06	SSA Website	75%	
	2006-07	pp. 233, 234, 235	75%	
	2007-08	pp. 222, 223, 224	65%	
	2008-09	pp. 250, 251, 252	65%	
	2009-10	pp. 282, 286, 290, 294	65%	
	2011-12	SSA 2010-11 Recommendations (fresh outlay)	65%	
	2012-13	pp. 415, 416, 417, 418	65%	
	2013-14	SSA 2012-13 Recommendations (fresh outlay)	65%	
Rashtriya Madhyamik Shiksha Abhiyan (RMSA)**	2009-10	• Only two components of RMSA funds i.e. RMSA regular activities and Girls Hostels available	75% for RMSA regular activities; 90% for Girls' Hostel; 75% for Model Schools	Audited statement showing district wise receipts & payments, RMSA Karnataka (sourced from their office and website)
	2010-11	• All three components of RMSA funds i.e. RMSA regular activities, Girls Hostels and Model Schools available		

	2011-12 2012-13 2013-14	• All three components of RMSA funds i.e. RMSA regular activities, Girls Hostels and Model Schools available • All three components of RMSA funds i.e. RMSA regular activities, Girls Hostels and Model Schools available • Only two components of RMSA funds i.e. RMSA regular activities and Girls Hostels available		
National Rural Health Mission (NRHM)***	2005-06 to 2013-14	• Program Implementation Plan (PIP) documents	85%	NRHM Directorate, Karnataka and NRHM website [http://www.nrhm.gov.in/nrhm-updates/263-state-wise-pip-2012-13.html]
GSDP data****	2001-02 to 2012-13	-	-	Directorate of Economics and Statistics, Government of Karnataka
Census data	2001-02 to 2013-14	-	-	Census 2001 and 2011

*Note: * Refer to the assumptions and limitations section for more details.*
***RMSA was introduced in 2009-10; expenditure prior to that does not exist.*
****NRHM was introduced in 2005-06; expenditure prior to that does not exist.*
***** Data was received as two sets each with a different base year.*

Expenditure incidence analysis: Education and Health sectors

Table A.5: Data Sources for EIA

Type of data	Education sector EIA	Health sector EIA
Net government spending (gross spending minus fees, tariffs, user charges etc.) is required to estimate the unit subsidy or per capita expenditure	Programme Budget analysis report of Karnataka, 2007-08, Centre for Budget and Policy Studies (for per unit subsidy for elementary and secondary in Karnataka)	• NRHM PIP documents, Government of Karnataka ○ 2007-08 ○ 2013-14
Household or individual level data that provides details about the socio-economic characteristics of individuals and the total number of users of public services	NSSO Report on Education in India : Participation and Expenditure, 2007-08 (for estimating the number of beneficiaries/ users)	District Level Household & Facility Survey (DLHS) III, 2007-08[69]
Quintile wise population figures	NSSO 64th Round report (Jul-2007 to Jun-2008) Education in India: 2007-08 - Participation and Expenditure	• Census 2001 and 2011 • DLHS Round III, 2007-08 • Devadasan, N., et al (2008), "A conditional cash assistance programme for promoting institutional deliveries among the poor in India: process evaluation results"

[69] DLHS 3 (2007-08) has collected information from ever married women between the ages of 15 to 49 years about (i) where they last delivered, (ii) if they received any assistance under JSY/ other state scheme, (iii) other demographic, social and economic characteristics of the respondents.

Attachment 7: Detailed Tables Generated by this Study

A. Budget Data Tables

NOTE: All tables are based on the budget analysis conducted by unless otherwise mentioned.

Table A.6: Total Expenditure Incurred by Karnataka on Children: Core and Core Plus Estimates (Nominal Prices)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Core (N)	327,787	329,838	386,061	467,832	524,012	675,712	783,784	1,008,746	1,031,048	1,227,108	1,409,757	1,932,841	2,176,979
Core Plus (N)	382,500	379,242	460,061	553,106	625,499	784,164	924,473	1,174,407	1,233,845	1,444,746	1,658,355	2,214,592	2,581,233
NOTE: All figures are in Rupees lakhs													

Table A.7: Total Expenditure Incurred by Karnataka on Children: Core and Core Plus Estimates (Real Prices)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Core (R)	407,634	400,309	447,357	467,832	492,912	602,630	660,909	794,551	756,245	814,842	875,257	1,123,019	-
Core Plus (R)	475,676	460,268	533,106	553,106	588,376	699,352	779,542	925,036	904,990	959,361	1,029,601	1,286,722	-
NOTE: All figures are in Rupees lakhs; *Nominal prices have been converted to real using GSDP deflators with the base year 2004-05*													

Table A.8: Per Capita Total Expenditure on Children (Nominal Prices)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Core (N)	1,646	1,661	1,950	2,371	2,663	3,444	4,006	5,171	5,300	6,325	7,286	10,016	11,311
Core Plus (N)	1,921	1,910	2,324	2,803	3,179	3,997	4,726	6,020	6,342	7,447	8,571	11,476	13,411
NOTE: All figures are in Rupees													

Table A.9: Per Capita Total Expenditure on Children (Real Prices)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Core (R)	2,047	2,016	2,260	2,371	2,505	3,072	3,378	4,073	3,887	4,200	4,524	5,820	-
Core Plus (R)	2,389	2,318	2,693	2,803	2,990	3,565	3,985	4,742	4,652	4,945	5,321	6,668	-
NOTE: All figures are in Rupees; *Nominal prices have been converted to real using GSDP deflators with the base year 2004-05*													

Table A.10: Total Expenditure Incurred by Karnataka (Real Prices) on Children as a proportion of the GSDP (Real Prices at Base Year 2004-05)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Core	2.9%	2.7%	2.9%	2.8%	2.7%	3.0%	2.9%	3.3%	3.1%	3.0%	3.1%	3.7%	-
Core Plus	3.4%	3.1%	3.5%	3.3%	3.2%	3.5%	3.4%	3.8%	3.7%	3.5%	3.6%	4.2%	-

Table A.11: Total Expenditure on Children as a Percentage of the Total State Expenditure

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Core	14%	12%	11%	13%	15%	15%	16%	18%	16%	17%	16%	18%	18%
Core Plus	17%	13%	13%	15%	18%	17%	19%	21%	19%	20%	19%	21%	21%

Table A.12: State-wise Total Expenditure on Children

Name of state	Andhra Pradesh	Assam	Chhattisgarh	Delhi	Himachal Pradesh	Jharkhand	Karnataka - CBPS	Karnataka - CRT	Madhya Pradesh	Odisha	Rajasthan	Uttar Pradesh	West Bengal
2001-02	12%	-	-	-	-	-	17%	-	14%	-	13%	14%	-
2002-03	13%	-	-	-	15%	-	13%	-	16%	-	10%	13%	-
2003-04	13%	-	-	-	15%	15%	13%	-	12%	-	10%	8%	-
2004-05	12%	12%	14%	-	13%	15%	15%	-	12%	12%	13%	11%	11%
2005-06	12%	16%	14%	-	14%	16%	18%	-	13%	16%	16%	14%	13%
2006-07	12%	10%	11%	-	-	15%	17%	-	14%	14%	14%	15%	14%
2007-08	13%	5%	11%	-	-	15%	19%	12%	-	14%	-	-	14%
2008-09	16%	5%	-	13%	-	-	21%	14%	-	-	-	-	15%
2009-10	17%	5%	-	16%	-	-	19%	15%	-	-	-	-	17%
2010-11	17%	6%	-	15%	-	-	20%	15% to 13%	-	-	-	-	17%
2011-12	19%	6%	-	19%	-	-	19%	17% to 13% to 12%	-	-	-	-	17%
2012-13	-	3%	-	18%	-	-	21%	14% to 12%	-	-	-	-	-
2013-14	-	3%	-	-	-	-	21%	12%	-	-	-	-	-

Source:

For Karnataka CBPS Core Plus estimates and Child Rights Trust;

For Andhra Pradesh, West Bengal, Assam and Delhi, Himachal Pradesh, Jharkhand: HAQ CRC reports;

For Chhattisgarh, Odisha, Madhya Pradesh, Rajasthan, Uttar Pradesh: CBGA reports

Table A.13: Total Expenditure on Children in Karnataka

Karnataka	CBPS	Child Rights Trust
2001-02	17%	-
2002-03	13%	-
2003-04	13%	-
2004-05	15%	-
2005-06	18%	-
2006-07	17%	-
2007-08	19%	12%
2008-09	21%	14%
2009-10	19%	15%
2010-11	20%	15% to 13%
2011-12	19%	17% to 13% to 12%
2012-13	21%	14% to 12%
2013-14	21%	12%

Note: The CBPS figures are the Core Plus estimates.

Table A.14: Sector-Wise Distribution of Total Expenditure on Children

		2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Core	Education	299,788	299,717	335,812	404,569	444,185	561,852	671,190	839,281	840,871	967,857	1,137,328	1,549,248	1,707,512
	Health	6,056	6,464	8,390	8,806	16,317	17,041	13,529	34,256	20,519	47,950	57,412	70,918	110,204
	Nutrition & Food Security	13,047	13,112	28,086	35,824	42,863	53,399	58,747	70,907	101,195	105,673	107,588	153,786	215,926
	Protection	527	548	408	3,828	4,547	23,069	19,697	39,987	31,984	65,854	67,478	97,037	71,718
	Legal & Institutional	963	1,072	1,091	855	914	1,282	1,531	1,925	1,970	2,236	641	1,035	860
	Multiple sectors	7,407	8,926	12,273	13,951	15,186	19,069	19,089	22,390	34,510	37,538	39,310	60,817	70,760
	Total Core	**327,787**	**329,838**	**386,061**	**467,832**	**524,012**	**675,712**	**783,784**	**1,008,746**	**1,031,048**	**1,227,108**	**1,409,757**	**1,932,841**	**2,176,979**
Core Plus	Education	307,977	308,009	344,937	415,250	458,971	578,378	690,938	861,504	868,882	1,002,476	1,179,649	1,601,741	1,769,355
	Health	41,945	38,231	60,680	56,289	71,720	74,722	101,130	139,633	140,265	182,648	217,692	253,547	314,876
	Nutrition & Food Security	20,747	19,465	34,813	57,473	69,135	80,387	82,437	97,608	143,762	139,654	136,704	188,346	340,090
	Protection	1,865	1,937	5,451	8,260	8,600	29,024	27,287	49,776	42,696	78,033	81,847	106,074	81,902
	Legal & Institutional	1,516	1,648	1,846	1,568	1,672	2,205	2,661	3,204	3,268	3,751	2,367	3,282	3,344
	Multiple sectors	8,452	9,952	12,334	14,266	15,400	19,449	20,020	22,682	34,972	38,185	40,096	61,602	71,666
	Total Core Plus	**382,500**	**379,242**	**460,061**	**553,106**	**625,499**	**784,164**	**924,473**	**1,174,407**	**1,233,845**	**1,444,746**	**1,658,355**	**2,214,592**	**2,581,233**

NOTE: All figures are in Rupees lakhs

Table A.15: Sector-Wise Percentage Distribution of Total Expenditure on Children

		2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Core	Education	91%	91%	87%	86%	85%	83%	86%	83%	82%	79%	81%	80%	78%
	Health	2%	2%	2%	2%	3%	3%	2%	3%	2%	4%	4%	4%	5%
	Nutrition & Food Security	4%	4%	7%	8%	8%	8%	7%	7%	10%	9%	8%	8%	10%
	Protection	0.2%	0.2%	0.1%	1%	1%	3%	3%	4%	3%	5%	5%	5%	3%
	Legal & Institutional	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.0%	0.1%	0.0%
	Multiple sectors	2%	3%	3%	3%	3%	3%	2%	2%	3%	3%	3%	3%	3%
Core Plus	Education	81%	81%	75%	75%	73%	74%	75%	73%	70%	69%	71%	72%	69%
	Health	11%	10%	13%	10%	11%	10%	11%	12%	11%	13%	13%	11%	12%
	Nutrition & Food Security	5%	5%	8%	10%	11%	10%	9%	8%	12%	10%	8%	9%	13%
	Protection	0.5%	0.5%	1%	1%	1%	4%	3%	4%	3%	5%	5%	5%	3%
	Legal & Institutional	0.4%	0.4%	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.1%	0.1%	0.1%
	Multiple sectors	2%	3%	3%	3%	2%	2%	2%	2%	3%	3%	2%	3%	3%

Table A.16: Distribution of Total Expenditure on Children Across Age-Groups

		2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Core	0-6 years	12,528	14,477	28,044	33,153	33,357	49,723	53,566	60,175	102,416	118,905	129,348	168,562	221,445
	6-14 years	179,439	185,925	216,269	277,611	307,979	381,937	424,928	538,065	516,218	582,746	673,764	1,055,773	1,058,461
	14-18 years	108,576	106,322	104,191	118,540	134,016	160,189	208,007	265,135	283,718	333,921	392,535	437,313	588,471
	Multiple age groups below 18	27,244	23,114	37,557	38,528	48,660	83,863	97,283	145,372	128,695	191,536	214,110	271,193	308,602
	Total	**327,787**	**329,838**	**386,061**	**467,832**	**524,012**	**675,712**	**783,784**	**1,008,746**	**1,031,048**	**1,227,108**	**1,409,757**	**1,932,841**	**2,176,979**
Core Plus	0-6 years	12,528	14,477	28,044	33,153	33,357	49,723	53,566	60,175	102,416	118,905	129,348	168,962	221,445
	6-14 years	179,439	185,925	216,269	277,611	307,979	381,937	424,928	538,065	516,218	582,746	673,764	1,055,773	1,058,461
	14-18 years	108,613	106,355	104,262	118,589	134,099	160,314	208,703	266,125	285,265	337,935	396,212	440,121	593,238
	Multiple age groups below 18	81,921	72,485	111,486	123,752	150,064	192,190	237,276	310,042	329,946	405,160	459,031	549,736	708,089
	Total	**382,500**	**379,242**	**460,061**	**553,106**	**625,499**	**784,164**	**924,473**	**1,174,407**	**1,233,845**	**1,444,746**	**1,658,355**	**2,214,592**	**2,581,233**

NOTE: All figures are in Rupees lakhs

Table A.17: Percentage Distribution of Age-Groups within Total Expenditure on Children

		2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Core	0-6 years	4%	4%	7%	7%	6%	7%	7%	6%	10%	10%	9%	9%	10%
	6-14 years	55%	56%	56%	59%	59%	57%	54%	53%	50%	47%	48%	55%	49%
	14-18 years	33%	32%	27%	25%	26%	24%	27%	26%	28%	27%	28%	23%	27%
	Multiple age groups below 18	8%	7%	10%	8%	9%	12%	12%	14%	12%	16%	15%	14%	14%
Core Plus	0-6 years	3%	4%	6%	6%	5%	6%	6%	5%	8%	8%	8%	8%	9%
	6-14 years	47%	49%	47%	50%	49%	49%	46%	46%	42%	40%	41%	48%	41%
	14-18 years	28%	28%	23%	21%	21%	20%	23%	23%	23%	23%	24%	20%	23%
	Multiple age groups below 18	21%	19%	24%	22%	24%	25%	26%	26%	27%	28%	28%	25%	27%

Table A.18: Per Capita Total Expenditure on Children (Nominal Prices) Across Age-Groups

Per capita - nominal (in Rupees)	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
0-6 years	205	236	458	541	545	812	874	982	1,671	1,939	2,109	2,754	3,608
6-14 years	1,890	1,975	2,315	2,996	3,351	4,189	4,699	5,998	5,802	6,602	7,696	12,157	12,287
14-18 years	2,525	2,465	2,408	2,729	3,075	3,663	4,752	6,037	6,447	7,608	8,886	9,832	13,201
Multiple age groups below 18	411	365	563	627	763	980	1,213	1,589	1,696	2,088	2,372	2,849	3,679

NOTE: All figures are in Rupees

Table A.19: Per Capita Total Expenditure on Children (Real Prices) Across Age-Groups

Per capita - real (in Rupees)	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
0-6 years	255	287	531	541	512	724	737	773	1,225	1,288	1,309	1,600	-
6-14 years	2,351	2,396	2,683	2,996	3,152	3,736	3,962	4,725	4,255	4,384	4,778	7,063	-
14-18 years	3,141	2,991	2,790	2,729	2,893	3,267	4,007	4,755	4,728	5,052	5,517	5,713	-
Multiple age groups below 18	512	443	653	627	717	874	1,023	1,252	1,244	1,387	1,473	1,655	-

NOTE: All figures are in Rupees;
Nominal prices have been converted to real using GDP deflators with the base year 2004-05

Table A.20: Percentage Share of Revenue, Capital and Loans & Advances Components within Total Expenditure on Children

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenue	96%	96%	95%	94%	92%	92%	90%	91%	91%	90%	90%	91%	93%
Capital	2%	2%	4%	5%	8%	8%	9%	8%	7%	8%	8%	7%	6%
Loans & Advances	2%	2%	1%	1%	0%	0%	0%	0%	2%	2%	2%	1%	1%

Table A.21: Percentage Share of Plan and Non-Plan Components within Total Expenditure on Children

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Plan	33%	28%	31%	33%	36%	43%	36%	38%	39%	43%	44%	51%	48%
Non-Plan	67%	72%	69%	67%	64%	57%	64%	62%	61%	57%	56%	49%	52%

Table A.22: Year-wise Social Transfers within Total Expenditure on Children

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Social Transfers	44,003	42,148	56,496	98,756	112,713	149,758	176,573	224,503	280,106	334,115	354,117	454,822	613,972

NOTE: All figures are in Rupees lakhs

Table A.23: Proportion of Total Expenditure on Children that is constituted by Social Transfers

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Social Transfers	12%	11%	12%	18%	18%	19%	19%	19%	23%	23%	21%	21%	24%

Table A.24: Year-wise Central Share within Total State Expenditure on Children

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Central vs total state expenditure on children	15%	18%	20%	21%	23%	26%	21%	21%	21%	20%	21%	27%	23%

Table A.25: Year-wise Central Share within Total State Plan Expenditure on Children

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Central vs total state plan expenditure on children	46%	63%	66%	65%	65%	61%	58%	56%	53%	46%	47%	53%	47%

Table A.26: Proportion of Total Expenditure on Children that is Earmarked for Children with Disabilities

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Core	547	517	711	182	1,106	1,199	1,241	1,364	1,363	1,069	1,536	1,310	3,551
Core Plus	745	744	995	476	1,423	1,720	2,303	2,706	3,155	3,227	4,157	3,492	6,125

NOTE: All figures are in Rupees lakhs

Table A.27: Percentage of Total Expenditure on Children that is Earmarked for Children with Disabilities

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Core	0.17%	0.16%	0.18%	0.04%	0.21%	0.18%	0.16%	0.14%	0.13%	0.09%	0.11%	0.07%	0.16%
Core Plus	0.19%	0.20%	0.22%	0.09%	0.23%	0.22%	0.25%	0.23%	0.26%	0.22%	0.25%	0.16%	0.24%

Table A.28: Proportion of Total Expenditure on Children that is Earmarked for Children from SC, ST, OBC and Other Minority Groups

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Core	7,953	9,019	224,728	33,202	37,058	53,897	73,134	90,425	98,465	103,033	126,146	154,223	195,126
Core Plus	8,364	9,482	225,076	33,650	37,505	54,479	73,769	91,129	99,220	103,901	127,444	155,725	197,114

NOTE: All figures are in Rupees lakhs

Table A.29: Percentage of Total Expenditure on Children that is Earmarked for Children from SC, ST, OBC and Other Minority Groups

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Core	2%	3%	58%	7%	7%	8%	9%	9%	10%	8%	9%	8%	9%
Core Plus	2%	3%	49%	6%	6%	7%	8%	8%	8%	7%	8%	7%	8%

B. Tables for Benefit/ Expenditure Incidence analysis: Education Sector

Table A.30: Unit Subsidy of Public Expenditure in Education Sector in Karnataka

Expenditure for Elementary education*	410,408
Expenditure for Secondary education*	216,028
Expenditure for Tertiary education (includes higher education/ university)*	599,714
Estimated number of students enrolled in government aided institutions at Elementary level	31,238
Estimated number of students enrolled in government aided institutions at Secondary level	10,443
Estimated number of students enrolled in government aided institutions at Tertiary level	4,487
Unit subsidy at Elementary level	13
Unit subsidy at Secondary level	21
Unit subsidy at Tertiary level	134

*Source: *Programme Budget analysis report of Karnataka , 2007-08, Centre for Budget and Policy Studies*
Figures in Rupees lakhs and real figures

Table A.31: Estimated Enrollment Level by the Expenditure Quintile and Facility Level

Level	Expenditure quintile				
	Q 1	Q 2	Q 3	Q 4	Q 5
Elementary	6,897	7,906	6,174	5,806	4,455
Secondary	1,223	2,191	2,094	2,649	2,286
Tertiary	198	458	449	907	2,475

Source : Education in India : 2007-08; Participation and Expenditure, 2007-08

Table A.32: Distribution of the Benefits of Education Expenditure (%) by Expenditure Quintile and Facility Level

	Distribution of benefit of education expenditure (%) by expenditure quintile					
LEVEL	Q1 (Lowest)	Q2	Q3	Q4	Q5 (Highest)	TOTAL
Elementary	22	25	20	19	14	100
Secondary	12	21	20	25	22	100
Tertiary	4	10	10	20	55	100

Table A.33: Benefit Incidence of Spending Accrued to the Income or Consumption Group

Level	Q1 (Lowest)	Q2	Q3	Q4	Q5 (Highest)
Elementary	90,613	103,869	81,114	76,279	58,530
Secondary	25,301	45,326	43,319	54,801	47,291
Tertiary	26,464	61,216	60,013	121,229	330,806

C. Tables for Benefit/ Expenditure Incidence analysis: Health Sector – Janani Suraksha Yojana (JSY)

Table A.34: Trends in Maternal Health Budget under NRHM

Budget Head	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Maternal Health	2,423	2,618	3,886	5,376	3,433	4,865	4,065	7,868	11,205
Janani Suraksha Yojana / JSY	2,320	2,316	2,900	3,000	3,290	4,603	3,504	4,245	6,620
Sub-total Maternal Health (excluding JSY)	103	302	986	2,376	143	263	561	3,623	4,585
Maternal Health Training	0	322	288	283	510	442	1,192	1,177	579
Grand Total Maternal Health	2,423	2,940	4,174	5,659	3,943	5,307	5,257	9,045	11,784
RCH flexi pool	6,300	7,887	7,064	21,019	20,801	23,013	23,013	25,041	21,689

Source: NRHM state wise PIP documents, MoH&FW, GoI

Note: All figures in Rupees lakhs

Table A.35: Percentage Distribution of Women Receiving Benefit Under JSY or Any State Scheme by Background Characteristics

	Place of delivery				Total
Background characteristics	Public	Private	Home	Others	
Age groups					
19-24	246	122	138	9	515
25-29	100	83	60	1	244
30-34	29	32	14	0	75
35-39	5	6	6	1	18
40-44	0	2	1	0	3
Type of locality					
Rural	320	196	185	10	711
Urban	60	49	34	1	144
Social category					
Schedule caste	93	25	68	3	189
Schedule tribe	37	12	30	0	79
No caste/tribe	191	157	95	6	449
None of them/others	60	50	24	2	136
Socio-Economic category (Wealth quintile)					
Poorest	28	17	36	2	83
Poor	99	42	90	5	236
Middle	123	54	52	4	233
Rich	104	83	31	0	218
Richest	24	50	5	0	79
Total	380	245	219	11	855

Source: DLHS, Karnataka (2007-08)

Note: Absolute number by each background characteristics may not add up to total by place of delivery, as there were categories which were not taken into account (e.g. do not know in case of BPL card possession and other 9 label in case of caste)

Table A.36: Estimated Distribution of Users of Public Services by their Socio-Economic Status

Wealth quintiles	# of women (as per HH survey)	# of women receiving benefits under JSY	# of women did not receive benefits under JSY	% of women accessing benefits under JSY	% of women accessing benefits by economic class
Q1 (Poorest)	654	58	596	9%	10%
Q2 (Poor)	1,218	192	1,026	16%	33%
Q3 (Medium)	1,259	184	1,075	15%	31%
Q4 (Rich)	818	122	696	15%	21%
Q5 (Richest)	262	31	231	12%	5%
Total	4,211	587	3,624	14%	100%

Source: District level Household and Facility Survey (DLHS III) 2007-08

Table A.37: Estimated Per Beneficiary Allocation/ Expenditure Under JSY (2007-08)

Total fund under JSY (2007-08)[*] (in Rupees lakhs)	2,900
Estimated number of BPL deliveries[#]	305,558
Per Beneficiary allocation (in Rupees) (estimated)	949

Source: [*] NRHM PIP document (2007-08), Government of Karnataka; http://nrhm.gov.in/nrhm-in-state/state-program-implementation-plans-pips/karnataka.html

[#] Studies in Health Services Organisation & Policy (2008)

Table A.38: Total Number of Deliveries, Estimated BPL Deliveries and Total Number of Beneficiaries Under JSY

	Absolute Number	Percentage
Total number of deliveries*	454,874	50%
Estimated total number of deliveries[#]	918,080	-
Total number of BPL deliveries	305,558	33%
Number of JSY beneficiaries	162,192	18%
Number of JSY beneficiaries who delivered in institutions	107,286	12%
Proportion of JSY beneficiaries who had Caesarean sections	26,291	3%

*Note: *during April to September 2007.*

[#] Total number is based on the average increase in the last two years total deliveries

Source: Devadasan N et al (2008), "A conditional cash assistance programme for promoting institutional deliveries among the poor in India: process evaluation results "

Table A.39: Distribution of JSY Spending by Economic Class

		Total	
Wealth Quintiles	Total Estimated Beneficiaries (in '000)	Gross (in Rupees lakhs)	Per capita
Q1 (Poorest)	16	286	94
Q2 (Poor)	53	949	311
Q3 (Medium)	51	908	297
Q4 (Rich)	34	603	197
Q5 (Richest)	9	154	50
Total	162	2,900	949

Source: Devadasan, N. et. al. (2008)

NRHM document for government spending and all other figures are estimated accordingly

D. Tables for Benefit/ Expenditure Incidence analysis: Health Sector – Universal Immunisation Programme (UIP)

Table A.40: Total Costs of Immunisation Under NRHM in Karnataka (2005-06, 2013-14)

	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06
Total Routine Immunization	1,229	1,132	560	651	798	983	851	656	799
Polio eradication operational costs	1,033	991	91	170	-	-	-	1,030	-
Immunisation (Immunisation activities and incentives including polio eradication etc.)	2,262	2,123	651	821	798	983	851	1,686	799

Note: For the years 2009-10, 2008-09 and 2005-06 operational costs of Polio eradication was not given in the Programme Implementation Plan (PIP) document of NRHM for Karnataka state. Hence total routine immunisation is taken as total immunisation costs for respective years
All figures are in Rupees lakh

Table A.41: Total Number of Infants and Population Estimates Based on DLHS-III and Census

	DLHS-III (2007-08)			Estimated number based on Census for year 2007-08*		
Age group	Male	Female	Total	Male	Female	Total
Infants (12-23 months)	2,731	2,614	5,345	1,031,930	981,477	2,013,409
	4%	3%	4%	4%	3%	3%
Total number of Infants (<24 months)	4,260	4,144	8,404	1,507,372	1,432,894	2,940,267
	6%	5%	6%	5%	5%	5%
Total number of children aged 3 years	5,722	5,536	11,258	2,035,833	1,939,768	3,975,608
	8%	7%	7%	7%	7%	7%
Total Population/ Sample	75,331	76,695	152,026	29,451,357	28,574,544	58,026,015

Source: District Level Household and Facility Survey (DLHS-III) 2007-08;
Estimation based on Census data 2001 and 2011
*Note: * Average number based on estimated total number in 2007 and 2008*

Table A.42: Percentage Distribution of Children Aged (12-23 Months) Receiving Specific Vaccination by Background Characteristics

	Vaccination			Total Number of children
Characteristics	Full vaccination	Partial Vaccination	No vaccination	
Place of residence				
Rural	1,283	382	12	1,677
Urban	511	145	5	661
Sex of the child				
Male	943	257	12	1,212
Female	850	271	5	1,126
Birth order				
1	703	144	6	853
2	616	183	1	800
3	255	97	5	357
4+	195	99	4	298
Socio-economic class (Wealth index category)				
Poorest	130	67	3	200
Poor	278	116	6	400
Middle	453	165	4	622
Rich	508	115	2	625
Richest	413	63	2	478
Total Number	1,793	528	16	2,338

Source: DLHS-III Karnataka (2007-08)

Note: Absolute number estimation based on Table No 5.6, DLHS-III, KA

Full vaccination includes BCG, three injections of DPT, three doses of Polio (excluding Polio "0"), and measles

Table A.43: Background Characteristics of Children Aged 3 Years by Place of Vaccination

Characteristics	Place of vaccination		Total Number of children	% of those accessing vaccination at Public health facilities	% of those accessing vaccination at public health facilities by place, sex, SES
	Government health facility	Private & other health facility			
Place of residence					
Rural	4,581	426	5,007	91%	77%
Urban	1,385	433	1,818	76%	23%
Sex of the child					
Male	3,040	454	3,494	87%	51%
Female	2,930	400	3,330	88%	49%
Socio-economic class (Wealth index category)					
Poorest	570	18	588	97%	10%
Poor	1,185	39	1,224	97%	20%
Middle	1,716	109	1,826	94%	29%
Rich	1,593	218	1,810	88%	27%
Richest	875	467	1,342	65%	15%
Total Number	5,965	860	6,825	87%	100%

Source: DLHS-III Karnataka (2007-08)

Note: Absolute number estimation based on Table No 5.8, DLHS-III, KA

Private health facilities include non-governmental hospitals/ trust hospital or clinic, Private hospital, Private doctor or clinic

Table A.44: Estimated Number of Total Beneficiaries

Characteristics	Numbers in millions	Percent
Total Population (below 3 years)	3,975,608	100%
Estimated number of total beneficiaries	3,474,652	87%

Source: estimates are based on census 2001, 2011 and DLHS-III

Table A.45: Estimated Number of Total Beneficiaries by Economic Class

Socio-economic status	Total estimated number
Q1 (Poorest)	3
Q2 (Poor)	7
Q3 (Medium)	10
Q4 (Rich)	9
Q5 (Richest)	5
Total	35

Source: Estimations are based on census and DLHS-3
All figures are in Rupees lakhs

Table A.46: Distribution of Immunization Spending by Economic Class

Distribution of Pub spending on immunisation/ and wealth/ income classes	Gross Total (in Rupees lakh)
Q1 (Poorest)	81
Q2 (Poor)	169
Q3 (Medium)	245
Q4 (Rich)	227
Q5 (Richest)	125
Total	851

Source: NRHM document for government spending and all other figures are estimated accordingly
**Gross total is in millions*

Table A.47: Estimated Per Child Allocation Under UIP

Total funds approved under routine immunization (2007-08) (in Rupees)	85,100,000
Total number of estimated children below 3 years (Karnataka)	3,975,608
Estimated per child allocation (in Rupees)	21

Note: Estimates are based on secondary data collected

Attachment 8: Selected Outcome Indicators for Children in Karnataka

Table A.48: Selected Outcome Indicators for Children in Karnataka

	Total	Rural	Urban
Sex ratio *(Census 2011)*			
0-6 years	943	945	941
Health* *(Census 2011)*			
Child mortality rate	8	9	6
Under five mortality rate	37	40	31
Infant mortality rate	32	36	25
Neo-natal mortality rate	23	29	12
Still birth rate	14	16	9
Maternal mortality rate (Source: WCD, KA http://dwcdkar.gov.in)	212	-	-
	% of underweight children < 5years	**% of stunted children < 5years**	**% of wasted children < 5years**
Malnutrition *(NFHS 3 2005-06)*	37.6	43.7	17.6
Percentage of children aged 6-59 months classified as anemic	70.4 (any anemia)	-	-
Education *(DISE and SEMIS – Government of India) 2010-11*	**Total**	**Boys**	**Girls**
NER (Primary)	99.8	-	-
NER (Upper Primary)	61.7	-	-
NER (Secondary)	71.7	-	-

*Note: *All figures are out of 1,000*