Impact of Fourteenth Finance Commission

Karnataka Budget, 2015–16

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This article identifies the Karnataka government's responses and adjustments to the Fourteenth Finance Commission as a result of changes in the tied, untied and overall transfers from the union government. It also highlights the impact of restructuring of union grants on Karnataka's allocations. It argues that there is now renewed impetus on the states to have larger control over their desired fiscal direction, priorities and areas of improvement.

The authors are grateful to M Govinda Rao for his advice and comments.

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The Fourteenth Finance Commission's (FFC) recommendation of increasing the tax devolution to the states by 10 percentage points in the divisible pool of taxes has far-reaching implications on the dynamics of union–state relations in India. This move has triggered many debates on the restructured fiscal space for both union and state governments.

The higher tax devolution has led the union government to review and restructure its approach towards specific purpose grants-in-aid to the states under various central schemes. From the states' perspective, there have been complaints that increased devolution of taxes has been accompanied by a sharp reduction in the grants for Centrally Sponsored Schemes (CSS) with no significant increase in overall transfers.

To investigate these claims, we need to analyse how the union and state governments have adjusted to these changes. Based on the work done by Pinaki Chakraborty (2015: 33), we now have a study that "examines the fiscal arithmetic of the impact of FFC's recommendations on Budget 2015 and on aggregate transfers to the states." Through this short article, we analyse the budget document of Karnataka state to look for the state's responses and adjustments to the FFC's recommendations. Karnataka is an average per capita income state and is one of the states that gained from the finance commission's tax devolution. Although every state responds to the changes depending on its own allocative priorities, insights gained from Karnataka's case would be instructive.

The article has a two-pronged goal: to assess the response of Karnataka state government in view of the changes in the tied, untied and overall transfers from the union government; and, to highlight the impact of restructuring of union grants on Karnataka's allocations.

1 Union Transfers to Karnataka

Table 1 (p 17) shows the change in the union transfers to Karnataka post the FFC's recommendations, in comparison to the fiscal arrangements in 2014–15.

Karnataka's revenue from tax devolution has seen a whopping increase of 61%. One of the reasons for this jump is the inclusion of forest cover as a criterion by the FFC (with a weightage of 7.5%) in the horizontal sharing of taxes between states. Karnataka's sixth ranking in India, in terms of its share in total forest cover (5.5%), has made it one of the major beneficiaries of this change in the horizontal devolution schema.

This increase in the untied transfers to Karnataka provides the state with an opportunity to determine and pursue its own priorities and growth agenda. In particular, the state can now focus on delivery of crucial public services with greater autonomy according to its own allocative priorities. However, the increase in tax devolution is accompanied by sharp reduction in plan and non-plan grants, coinciding with the restructuring of the grants by the union government. The budget estimate of plan and non-plan grants has shown a decline of about 50% in 2015–16 as compared to the revised estimate of 2014–15. Overall, transfers are estimated to decrease by 3% over the revised estimate for the previous year, according to the budget estimate for 2015–16.

Taking cognisance of the 3% decrease in overall transfers, the Karnataka Chief Minister in his budget speech rued that

> the Central Government gave the impression to one and all that the States would be getting a huge financial largesse because of increase in divisible pool. However, our happiness was short lived. ... The net effect is that what has been given by the Central Government on the one hand has been taken away by the other hand (Finance Department 2015a).

While this is broadly correct, the important point to note is that the state now has much greater discretion in the use of funds from the transfers as the unconditional component has shown a significant increase.

2 Restructuring of Grants

Substantial increase in tax devolution has led to a decrease in receipts of grants made to the state, and this merits further investigation. On the one hand, the union has decided to continue to contribute to schemes that represent the so-called national priorities (Press Information Bureau 2015). On the other, it has reduced or delinked its support to some other schemes. In summary, the union budget for 2015–16 has a three-way categorisation of schemes: schemes with an unchanged pattern of assistance (31 in number); schemes to run with an altered pattern of fund sharing (24 in number); and, schemes delinked from union government support (8 in number).

This section investigates the impact of this restructuring on the receipts of the state of Karnataka.

2.1 Unchanged Pattern of Assistance

Under the unchanged pattern of assistance, the states must continue to contribute their proportionate share for full utilisation of the funds. Of the 31 schemes in this category, five—Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), Prarambhik Shiksha Kosh, Additional Central Assistance for Externally Aided Projects, National Social Assistance Programme, and Pradhan Mantri Gram Sadak Yojana—constitute approximately 75% of the total allocations. As the category name suggests, there are no drastic changes in allocations here. The marginal increases at the union level are reflected at the state level in Karnataka, and hence we have not examined this category further.

2.2 Altered Pattern of Funding

This category is one of the significant responses of the union government in response to the FFC recommendations. There is a trend of decreased budgetary support from the union for schemes under this category. We pick nine schemes that constitute over 75% of the total allocations made in this category.

As evident from Table 2, there are significant reductions in many schemes under this category at the union level.

In many of these schemes, uniformity in the trend of the changes at the union and state levels can be observed, except in the case of the "urban rejuvenation" scheme. Here, although the new 100 smart cities scheme was announced by the union, the horizontal distribution between states has still not been made available. As a result, the Karnataka government has taken a safe approach and marked the receipts as zero. However, there is a high probability of this number increasing because a few cities in Karnataka are already earmarked as smart city candidates.

The changed pattern of assistance has also translated in significant cuts on the receipts at the Karnataka state level, which leaves the state with three broad options: offset the difference by increasing its own expenditures under all these schemes; choose to concentrate on a few schemes in accordance with its priorities; and, initiate new schemes at the state level instead of depending on the fund transfers from the union government for the CSS.

2.3 Delinked from Union Support

The union government will not finance any of the eight items in this category, amounting to a total of Rs 58,355 crore.

Table 1: Showing the Change in Fiscal Landscape of Karnataka (in Rs lakh)

Revenue Receipt Type	2014–15 RE	2015–16 BE	% Increase (2014–15 to 2015–16)
1 State's own tax revenue	68,55,409	76,44,539	11.51
2 State's own non-tax revenue	4,46,533	5,20,617	16.59
Total state revenue (1+2)	73,01,942	81,65,156	11.82
Total state revenue as % of GSDP	10.66	11.1	—
3 Revenue from tax devolution	15,39,667	24,79,003	61.01
4 Non-plan grants	3,95,309	2,07,198	-47.59
5 Plan grants	16,52,523	7,84,699	-52.52
Total union transfers (3+4+5)	35,87,500	34,70,900	-3.25
Total union transfers as % of GSDP	5.24	4.72	—
Total revenue of Karnataka	1,08,89,441	1,16,36,056	6.86

RE = Revised estimates; BE = Budget estimates; GSDP = Gross state domestic product.
Source: Government of Karnataka (2015a).

Table 2: Trends in Allocations of Schemes with Altered Pattern of Funding (in Rs lakh)

	Union Contributions				Karnataka Receipts		
	2014–15 RE	2015–16 BE	Difference in %	Share in Total	2014–15 RE	2015–16 BE	Difference in %
Rashtriya Krishi Vikas Yojana	8,44,40,000	4,50,00,000	-46.7	5.8	60,100	27,169.98	-54.79
Accelerated Irrigation Benefit and Flood Management	3,27,600	1,00,000	-69.5	1.3	91,350	10,153	-88.89
Sanitation and Drinking water	11,93,800	6,00,000	-49.7	7.7	1,37,732.12	30,112.08	-78.14
National Health Mission	17,43,300	18,00,000	3.3	23	94,933	86,559	-8.82
Mid Day Meal and Sarva Shiksha Abhiyan from Gross Budgetary Support	12,89,100	3,32,500	-74.2	4.3	1,93,381.3	60,332.41	-68.80
Housing - Rural Indira Awaas Yojana	10,99,000	10,00,000	-9.01	12.8	1,34,549	39,544	-70.61
Sardar Patel Urban Housing	N/A	4,00,000		5.1	0	0	No change
Urban Rejuvenation	2,43,100	6,00,000	146.8	7.7	16,700	0	-100.00
Integrated Child Development Services	16,31,600	8,00,000	-51	10.2	64,341	29,051	-54.85

RE = Revised estimates; BE = Budget estimates.
Source: Ministry of Finance (2015) and Government of Karnataka (2015b).

Most notable among these are Normal Central Assistance for plans, Backward Regions Grant Fund (BRGF), Special Central Assistance, and Special Plan Assistance. The restructuring of the schemes is also in accordance with the demand of many states to the FFC that grants need to be restricted to certain core areas and special problems. This has left the states with the option of restructuring its own finances in accordance with its priorities.

The fact that the Finance Commission's assessment included both non-plan and plan revenue expenditure requirements of the states, the increased devolution subsumes these transfers and their discontinuation is on expected lines.

3 Restructuring of Expenditures

The overall state expenditure estimates have increased at a nominal rate of 7%. Given the huge increase in the untied funds, the Karnataka government is at liberty to make changes to its expenditures as it deems fit. Particularly, the restructured fiscal space allows for a middle-income state like Karnataka to concentrate its efforts on areas of primary importance like elementary education and health, which are long-term determinants of economic growth and prosperity.

3.1 Change in Total Expenditures

A first-level view of the total expenditures (Table 3) shows us that there is a 12% jump in general services expenditure, a 5% increase in social services expenditure, and a 7% increase in economic services expenditure in the budget estimate for 2015–16 over the revised estimate of the previous year.

The general services segment as a whole has been the biggest benefactor based on Karnataka's expenditure allocations (an increase of 11%). General services include, among others, police, public works, pensions and retirement benefits. However, a closer look within the category reveals that expenditures on critical services, like the police, have marginally decreased, with a large chunk of the 11% increase being allocated to "other administrative services."

In the social services segment, there is a net decline in allocations for critical areas like education and healthcare. Elementary education seems to have borne the brunt with an 11% decrease in expenditure. That said, allocations for family welfare and social security have registered larger commitments.

Under the social security schemes, increased allotments have taken. Bhagyalakshmi, a state government conditional financial assistance given to the girl child through the mother/father or the natural guardian, has had increased allotment from Rs 340 crore (2014–15 revised) to Rs 473 crore. Sandhya Suraksha, a social security scheme wherein people with a family income of less than Rs 20,000 a year get a monthly pension of Rs 500 each, has had increased allotment from Rs 915 crore (2014–15 revised) to Rs 1,167 crore. Other schemes with significant increases are the monthly financial assistance to the physically challenged and disabled poor, the old age pension scheme, and the pension for destitute widows.

In the economic services segment, expenditure data shows that Karnataka government's major priority area for this budget has been irrigation. Though it has registered a 36% increase in overall allotment, a large portion of this increase has been charged as expenditure for medium irrigation projects. The fiscal autonomy has also been used for increasing capital expenditures for the Upper Krishna Project and Karnataka Neeravari Nigam.

There has been an overall increase in the power sector allocation (close to Rs 1,030 crore; 14%). However, this has been on account of increase in the subsidies that are given to consumers. In fact, the raise in this budget head (Rs 1,290 crore) is more than the overall increase for the power sector, indicating a reduction in allocations to other areas of energy.

Table 3: Karnataka State Total Expenditure (in Rs lakh)

Expenditure Heads	2014–15 Revised Estimates	2015–16 Budget Estimates	% Increase (2014–15 Revised to 2015–16 Accounts)
General services	28,42,882.95	31,82,946	11.96
Social services	48,01,982.38	50,20,427	4.55
Elementary education	10,69,047.18	9,49,106	-11.22
Secondary education	5,58,252.63	5,78,480	3.62
University and higher education	2,99,819.83	3,07,824	2.67
Others	1,75,888.3	1,94,803	10.75
Total on education (including arts and culture)	21,03,007.94	20,30,213	-3.46
Health	5,68,454.67	5,46,727	-3.82
Family welfare	59,190.12	69,087	16.72
Water supply and sanitation	2,55,854.17	2,69,556	5.36
Social security and welfare	4,62,097.57	5,80,085	25.53
Scheduled Castes and Scheduled Tribes Welfare and Other Tribes	6,82,421.45	7,38,722	8.25
Others	6,70,956.46	7,86,037	17.15
Economic services	44,31,135.37	47,43,065	7.04
Agriculture and allied activities	11,31,092.91	11,17,941	-1.16
Irrigation and flood control	7,82,646.94	10,70,929	36.83
Transport	7,49,148.14	7,42,572	-0.88
Industry	1,44,251.58	1,35,705	-5.92
Energy	7,05,130.21	8,08,868	14.71
Rural development	5,63,470.99	4,76,951	-15.35
Others	3,55,394.6	3,90,099	9.77
Total	1,20,76,000.7	1,29,46,438	7.21
Expenditure as a % of GSDP	17.62	18.89	

GSDP = Gross state domestic product.
Source: Finance Department (2015b).

Table 4: Revenue and Capital Expenditure Trends of Karnataka (in Rs lakh)

Expenditure Category	Revenue Expenditure			Capital Expenditure		
	2014–15 RE	2015–16 BE	% Increase	2014–15 RE	2015–16 BE	% Increase
General services	27,69,035.75	30,99,704	11.94	73,847.2	83,242	12.72
Social services	42,99,710.36	45,72,841	6.35	5,02,272.02	4,47,586	-10.89
Elementary education	10,68,097.18	9,48,156	-11.23	950	950	0.00
Secondary education	5,43,752.63	5,50,380	1.22	14,500	28,100	93.79
University and higher education	2,52,856	2,77,209	9.63	46,963.83	30,615	-34.81
Others	1,64,239.13	1,83,903	11.97	11,649.17	10,900	-6.43
Total on education (including arts and culture)	20,28,944.94	19,59,648	-3.42	74,063	70,565	-4.72
Health	5,06,271.9	4,88,423	-3.53	62,182.77	58,304	-6.24
Family welfare	59,190.12	69,087	16.72	0	0	0.00
Water Supply and sanitation	1,19,704.17	2,22,716	86.06	1,36,150	46,840	-65.60
Social security and welfare	4,50,487.57	5,73,769	27.37	11,610	6,316	-45.6
Scheduled Castes and Scheduled Tribes welfare and other tribes	5,19,599.34	5,47,447	5.36	1,62,822.11	1,91,275	17.47
Others	6,15,512.32	7,11,751	15.64	55,444.14	74,286	33.98
Economic services	31,19,248.93	32,17,531	3.15	13,11,886.44	15,25,534	16.29
Agriculture and allied activities	11,02,942.47	10,96,125	-0.62	28,150.44	21,816	-22.50
Irrigation and flood control	1,20,182.2	1,60,680	33.70	6,62,464.74	9,10,249	37.40
Transport	3,28,184.38	3,34,549	1.94	4,20,963.76	4,08,023	-3.07
Industry	1,11,195.87	1,07,696	-3.15	33,055.71	28,009	-15.27
Energy	6,74,921.21	8,08,846	19.84	30,209	22	-99.93
Rural development	5,61,928.99	4,76,631	-15.18	1,542	320	-79.25
Others	2,19,893.81	2,33,004	5.96	1,35,500.79	1,57,095	15.94
Total	1,01,87,995.04	1,08,90,076	6.89	18,88,005.66	20,56,362	8.92

RE = Revised estimates; BE = Budget estimates.
Source: Finance Department (2015b).

Notably, rural development has seen a significant cut of 15%.

3.2 Allocations across Revenue and Capital

The increased fiscal space also allows Karnataka to focus on building assets by increasing capital expenditure. Whether this is done or not is answered by Table 4.

There is a clear reduction in the revenue expenditure on elementary education and health. The revenue expenditures for water supply, irrigation, energy and social security schemes have increased.

In terms of capital expenditure, secondary education outlay has nearly doubled and irrigation and flood control outlay has increased by 37%; otherwise massive cuts are seen under every other head. Water supply and sanitation has seen a decline of 65%, social security and welfare expenditures have been projected at 46% less than the previous year. When seen in concurrence with the revenue expenditure trends of these heads, it is clear that the overall increase is due to outlays on the revenue side, and not related to long-term asset creation.

Perhaps, the biggest surprise comes in the capital outlay for rural development and power. Rural development has seen a 79% cut and power sector capital outlay is at a meagre Rs 22 lakh, perhaps indicating a desire to buy power from other producer states instead of sanctioning new power projects.

3.3 Restructured Grants for CSS

A look at the expenditures for the schemes under the changed pattern of assistance will highlight the CSS that are perceived as irreplaceable by the Karnataka government. Table 5 summarises these expenditures.

Table 5: Karnataka's Expenditures for Schemes with Changed Plan of Assistance (in Rs lakh)

	Union Contributions				Karnataka Expenditures		
	2014–15 RE	2015–16 BE	Difference in %	Share in Total	2014–15 RE	2015–16 BE	Difference in %
Rashtriya Krishi Vikas Yojana	8,44,40,000	4,50,00,000	-46.7	5.8	27,120	1,08,963	301.78
Irrigation benefit	3,27,600	1,00,000	-69.5	1.3	NA	NA	NA
Drinking water	11,93,800	6,00,000	-49.7	7.7	97,076.43	2,08,425	114.7
National Health Mission	17,43,300	18,00,000	3.3	23	1,23,453	1,15,502	-6.44
Mid Day Meal and Sarva Shiksha Abhiyan from Gross Budgetary Support	12,89,100	3,32,500	-74.2	4.3	1,29,907.2	3,504	-97.3
Housing - Rural Indira Awaas Yojana	10,99,000	10,00,000	-9.01	12.8	42,800	0	0
Sardar Patel Urban Housing	NA	4,00,000	NA	5.1	NA	NA	NA
Urban Rejuvenation	2,43,100	6,00,000	146.8	7.7	0	0	0
Integrated Child Development Services	16,31,600	8,00,000	-51	10.2	1,671	1,674	0.18

RE = Revised estimates; BE = Budget estimates.
Source: Finance Department (2015b).

As is evident from Table 5, the Rashtriya Krishi Vikas Yojana is a scheme that is perceived as an important one by Karnataka. Following the decrease in union transfers under this scheme, the state government has tripled its own commitments.

The sharp decline in the commitments to the Mid Day Meal Scheme and Sarva Shiksha Abhiyan, both by union and state governments means that these schemes need to be replaced or subsumed under other state government schemes.

3.4 New Outlays in 2015–16

The budget speech of the Chief Minister mentions continuation of several earlier schemes like the Anna Bhagya Yojana (food security programme), Runa Muktha Bhagya (loan waivers), Vasthibhagya (housing for all), Ksheeradhara (incentives for cooperatives producing milk), and Krishi Bhagya (assistance for farmers).

At the same time, the increased fiscal autonomy has been used to finance some of these new schemes, particularly: Pashu Bhagya (back-ended subsidy to establish cattle, sheep, goat, pig and poultry units; Rs 3,405 crore for construction of houses and distribution of sites; financial assistance for students belonging to Scheduled Caste (SC)/Scheduled Tribe (ST) categories and Other Backward Classes; Rs 1,335.5 crore towards rural roads; Rs 2,300 crore towards a Special Development Scheme to overcome regional imbalances in the state; unit-wise distribution of foodgrains to below the poverty line (BPL) ration cardholders at subsidised prices; and, Rs 200 crore towards establishing water-purifying plants in rural areas.

Additionally, some other significant allotments are: Rs 16,356 crore to the SCs/STs under the SC/ST sub-plan; Rs 12,956 crore for augmenting water resources; and Rs 10,000 crore for agriculture loans.

4 Assessing the Priorities

Based on the analysis, we can broadly infer Karnataka's priorities for this year. Karnataka government has used the larger fiscal space available to it under the block transfer to allocate more towards capital expenditures, particularly on irrigation and flood control. The Chief Minister in his budget speech has mentioned that "We had promised to provide Rs 10,000 crore for irrigation sector every year and we have fulfilled our promise" (Finance Department 2015a). With an overall increased expenditure of 37%, and increases in both the revenue and capital outlay, the focus is on both long-term asset creation and meeting short-term expenses. This will have an impact of accelerating agricultural growth and reducing rural poverty over the medium and long term.

Overall, there is an increase in expenditure outlay for water supply and sanitation. However, most of the increase is in revenue expenditure through increased allocation to water supply, specifically to rural water supply programmes, and assistance to gram panchayats, especially on the Nirmal Bharat Abhiyan and borewells.

There has been a marked increase in expenditure outlay for social security and welfare, with decreased capital outlay and increased revenue expenditure estimates. Under "social welfare," a significant increase is in the non-plan expenditure for the welfare of the handicapped, and an increase of planned expenditure towards assistance to zilla parishads/district-level panchayats and child welfare is estimated. Under other social security and welfare programmes, a significant increase is estimated towards direction and administration of schemes, like Bhagyalakshmi, Sandhya Suraksha, and old-age pension.

In the power sector, the revenue expenditure has increased through increased subsidies to the electricity board, whereas the capital outlay for power projects is estimated to be a meagre Rs 22 lakh.

There is a decline in both capital and revenue expenditure on health, which is an essential service. Cuts are seen in plan expenditure under the heads of rural health services and "other" expenditure.

Rural development expenditures have been cut, with the already low capital expenditure from last year being cut by 79% (mainly for panchayati raj).

Apart from the areas of irrigation and flood control, the Karnataka government has displayed a lack of intent in utilising the new-found fiscal autonomy towards building human and physical capital. This might partly be because the budget was announced only a few days after the FFC recommendations were released. Hence, it is reasonable to expect that the initial outlays were not designed to take full advantage of the opportunity that the FFC recommendations provide. In order to truly assess the response of all the states, one has to wait till the mid-term budget or the revised estimates are released.

The FFC—with respect to health, education, drinking water and sanitation—desisted from recommending specific purpose grants and suggested introduction of a separate institutional arrangement for the same. That said, a look at the overall expenditures shows that the state has not supplanted the grants with its own funds for these purposes. With the passage of time and implementation of the said arrangements, Karnataka will have to devise mechanisms to deliver these essential public services. In particular, middle-income states like Karnataka have a golden opportunity to grow sustainably by augmenting the spending on critical public services like healthcare, water supply and sanitation, and education, including skill development.

5 Conclusions

This article distils the changes in transfers to the state of Karnataka into specific responses by the state government. Our overall assessment is that, while the FFC has given a golden opportunity to states like Karnataka to raise their game and be fiscally autonomous, the potential still remains underutilised. The methodology followed here can be used as a template for assessing the specific impacts of the restructured fiscal space for other states as well.

The recommendations of the FFC have paved the way towards "cooperative federalism" (Fourteenth Finance Commission 2015), and there is renewed impetus for the states to have larger control over its desired fiscal direction, priorities, and areas of improvement. That said, it still remains to be seen if the union sets up the institutional changes as prescribed by the FFC, which will truly strengthen the federal structure and make the states masters of their own destiny.

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