Karnataka's Changing Fiscal Landscape

Finances after FFC

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Analysing the second Karnataka budget since the Fourteenth Finance Commission award, it is noted that, as assured, more fiscal space is made available to the state government. With greater untied funds, the state has budgeted for higher capital expenditure in some key areas—urban development, police, and tribal welfare—even as it failed to build capacity for power generation, and has introduced too many schemes with too little funds allocated to each.

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The *Report of the Fourteenth Finance Commission* (FFC) recommended an increase in tax devolution from the centre to the states from 32% to 42% of the divisible pool of taxes. This has brought a sea change in the fiscal relationship between the union and the states.

The commission had argued for the increase on the grounds that the union government was steadily intruding into state and concurrent subjects, and that it would be better for state governments to take expenditure decisions on the subjects entrusted to them in the Constitution. Although the commission did not argue for an overall increase in transfers and did also leave fiscal space for centrally-sponsored schemes (CSS) to continue, its recommendations to increase the tax devolution by 10 percentage points were intended to enhance the fiscal autonomy of states. It also recommended the rationalisation of CSS by confining them to those schemes which are meritorious with nationwide externalities to be designed and implemented, with representations from the union, state and domain experts.

By and large, the sharp increase in tax devolution has been welcomed. The allocation decisions in the aftermath of the implementation of the commission's recommendations have been a matter of debate over three broad issues: the lack of fiscal space left to the union after the sharp increase in devolution (NITI Aayog 2015);[1] the apprehension that social sector spending will be sharply reduced when expenditures on CSS get compressed; and that states might spend the additional resources available to them on populist schemes (Bhattacharjee 2016; FICCI 2015).

There have been a number of analyses of the changes in the allocations made by the states based on union and state budgets for 2015–16 (Chakraborty and Gupta 2016; Kotasthane and Ramachandra 2015; RBI 2015). Although the union government had a little over two months after the Finance Commission's report was submitted, reallocation of expenditures, including restructuring CSS, was always going to be difficult in the short period. As it happened, the union government appointed a separate committee of chief ministers via the NITI Aayog to restructure central schemes under the chairmanship of the chief minister of Madhya Pradesh, which submitted its report only in October 2015.

States had even less time to react to the recommendations of the FFC. Some presented their budgets before the union budget while the remaining states had very little time to understand and react to the sharp increase in tax devolution and the substantial compression of transfers under the CSS. Thus, during the course of the year, many states had to come up with ad hoc allocations in terms of supplementary demand for grants. Due to these factors, the inferences drawn on the allocations to various sectors based on the budget estimates are at best, tentative, and at worst, misleading. Now that both union and state governments have had a year to make a considered response to the new developments, the analysis of the revised estimates (RE) of 2015–16 and budget estimates (BE) of 2016–17 will present a clearer picture.

An attempt is made to analyse the impact of the changed fiscal landscape arising from the FFC's recommendations on the budget allocation in Karnataka. This entails an analysis of the state's response to the increase in untied transfers on account of higher tax devolution and the compression of specific-purpose grants on account of the restructuring of CSS. In that sense, this article takes forward the analysis we undertook in our earlier article (Kotasthane and Ramachandra 2015). Given that the states have now settled in to the new fiscal landscape, the analysis will provide more definitive answers on the priorities of states in spending decisions.

The aims are threefold:

(i) Investigate the changes in tied, untied and overall transfers from the union government to Karnataka since the FFC recommendations came into effect.

(ii) Assess the response of the Karnataka government to these changes.

(iii) Understand the priorities of the Karnataka government in the light of increased fiscal autonomy.

As noted, Karnataka is an average-level per capita income state and is one of the states that had gained considerably from the FFC's tax devolution. Although every state responds to the changes depending on its own allocation priorities, insights gained from this article can be instructive and could lay the template to analyse other state budgets.

Union Transfers

The comparison between 2014–15 (RE) and 2015–16 (BE) shows a snapshot of the 2015–16 Karnataka budget. As a result of the inclusion of forest cover as a criterion (with a weightage of 7.5%) in the horizontal sharing of taxes between states, Karnataka's revenue receipts from tax devolution increased in 2015–16 (BE). At the same time, the union government responded to its reduced fiscal space by reducing grants for central schemes. The net effect of these two opposing forces was that Karnataka's receipts from the union reduced by 3.3% in 2015–16 according to budget estimates (Table 1).

However, on inclusion of supplementary grants received through 2015–16, we see that the union government released significant additional grants to Karnataka. This led to an overall increase of 25.6% in 2015–16 (RE) over the actual transfers of the previous year. This is important because the corresponding amount received by all states combined over the same period declined by 6.7% (from ₹3,48,027 crore to ₹3,24,420 crore).

The 2016–17 (BE) revenue receipts do not show any significant departures from the 2015–16 (RE) estimates, with an overall increase of 10.7% in union transfers and a total revenue receipt increase of 11%.

The overall impact of the FFC recommendations on revenue receipts will be apparent when we compare 2014–15 accounts or actuals (the year the Thirteenth Finance Commission award ended) to 2016–17 (BE). Here, we see that Karnataka's untied funds increased by 84.1% over the two budgets, and the overall union transfers increased by as much as 38.9%. Clearly, states like Karnataka have gained significantly as a result of the FFC recommendations.

Restructuring of Grants

The union government reacted to the substantial increase in tax devolution by reducing and restructuring CSS in the 2015–16 budget. The union government decreased its own support for some CSS and in a few cases, the government discontinued them, thus bringing down the total number of CSS from 147 to 66.

The states' response to the question of CSS restructuring was twofold. States lamented about the proliferation of CSS to the FFC. Too many CSS, in the states' view, impinged upon their fiscal autonomy owing to a lack of say in the design of these schemes and the manifold restrictions during implementation (Finance Commission 2015: 88). At the same time, states demonstrated an endowment-effect, whereby they continued to see CSS an important source of money that they were not willing to give up (Kotasthane 2016)

In an attempt to resolve this paradox on CSS, a subgroup of chief ministers on the rationalisation of CSSs was constituted as part of NITI Aayog in March 2015. Recommendations made by the sub-group were accepted in the 2016–17 budget, which led to two important changes.

First, the number of CSS was reduced from 66 to 28. This did not mean that the 38 schemes were eliminated. Rather, the reduction was a result of clubbing multiple schemes into one umbrella scheme for each sector. Second, a new funding pattern was formulated for the

Table 1: Composition of Karnataka State Revenue (₹crore)

Type	2014–15 RE	2014–15 Actual	2015–16 BE	2015–16 RE	2016–17 BE	Percentage Change 2014–15 RE vs 2015–16 BE	Percentage Change 2014–15 Actual vs 2015–16 RE	Percentage Change 2015–16 RE vs 2016–17 BE	Percentage Change from 2014–15 Actual to 2016–17 BE
State's own tax revenue	68,554	70,180	76,445	75,568	83,864	11.5	7.7	10.9	19.5
State's own non-tax revenue	4,465	4,688	5,206	5,411	6,220	16.6	15.4	14.9	32.7
Total state revenue (1+2)	73,019	74,868	81,651	80,979	90,084	11.8	8.2	11.2	20.3
Revenue from tax devolution	15,397	14,654	24,790	23,983	26,978	61.0	63.7	12.5	84.1
Non-plan grants	3,953	3,635	2,072	3,481	2,796	-47.6	-4.2	-19.7	-23.1
Plan grants	16,525	10,985	7,847	9,287	10,898	-52.5	-15.5	17.4	-0.8
Total union transfers (4+5+6)	35,875	29,273	34,709	36,751	40,672	-3.3	25.5	10.7	38.9
Total revenue (7+3)	1,08,894	1,04,141	1,16,360	1,17,730	1,30,756	6.9	13.1	11.1	25.6

BE refers to budget estimates, RE refers to revised estimates and actuals refer to budget account numbers.
Source: Karnataka State Budget 2016–17.

restructured CSS. The 2016–17 budget divides the CSS into three new categories:

(i) "Core of the Core Schemes"—six umbrella schemes for social protection such as Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) which will have the first charge on available funds. No change was implemented in the funding pattern for such schemes.

(ii) "Core Schemes" (19 in number), the allocations for which will be shared between the union and the states in 60:40 ratio, while in the ratio of 90:10 for the eight North East and three Himalayan states. The schemes in this category provide the essential interventions under the National Development Agenda necessary for realising *VISION 2022* (NITI Aayog 2015: 24).

(iii) "Optional Schemes," three schemes which states can implement if they choose to. For such schemes, the sharing pattern would be 80:20 for North Eastern and Himalayan states and 50:50 for other states (Chakraborty and Gupta 2016).

This restructuring of CSS translated in the form of changes to the plan grants received by Karnataka. The 2016–17 Union Budget (in Expenditure Budget VOL I, p 69) explicitly mentions that on account of a major consolidation of CSS, "it is not immediately possible to draw a one-to-one correspondence between the newly rationalised scheme(s) with the earlier ones." However, an estimation of the trends is important to identify the priorities of union and state governments. We have tried to map the rationalised schemes to the equivalent schemes in the previous budget. Our job was made easier by the fact that the rationalisation process has incorporated earlier schemes into sub-programmes under umbrella schemes in each major sector. Table 2 gives an indication of how the various schemes and grants at the Karnataka level line up against each other. To simplify the analysis, we have analysed only the major schemes that collectively constitute 96.3% of allocations under the Core of the Core category and 82.3% in the Core category.

In the Core of the Core category, allotments for the two largest schemes, MGNREGA and National Social Assistance Programme (NSAP) have increased marginally at the union level. However, these increases have not had any effect on Karnataka's receipts for these schemes. Although the umbrella Scheduled Castes (SCs) programme shows a 46% increase at the union level on account of substantial increases in scholarships, there is a drop of 32.8% in the state's receipts for this scheme. Similarly, allocations for the umbrella Scheduled Tribes (STs) programme have also dropped. It should be noted that this comparison is not exhaustive owing to the difficulty in mapping schemes meant for the welfare of SCs/STs within the Karnataka budget.

In the Core category of schemes, Pradhan Mantri Gram Sadak Yojana (PMGSY) allocations have increased tremendously, providing an opportunity to the state to accelerate its rural connectivity efforts. Programmes at the elementary levels—Sarva Shiksha Abhiyan and Mid-day Meals—have also received greater grants at Karnataka's level. The union government's focus on "housing for all" has resulted in greater receipts for this programme for Karnataka as well. Receipts under the umbrella Integrated Child Development Services (ICDS) have, however, decreased by nearly 21% in Karnataka. Overall, we calculate an increase of 56.3% in the receipts for the Core Schemes.

Given these changes in the receipts, it would now be prudent to look at the trends in expenditures over the last two years since the FFC recommendations came into effect.

Restructuring Expenditure

The Karnataka government's expenditures between 2015–16 (BE) and 2015–16 (RE) have seen a marginal increase of 1.4%. Whereas there has been a significant jump of 26.6% between 2014–15 (actuals) and

Table 2: Allocations for Restructured CSS at Union and Karnataka Levels

	Index	Union Government allocations (₹crore)					Karnataka Receipts (₹crore)			
Scheme Category	Scheme Name	2014–15 Actual	2015–16 RE	2016–17 BE	Share in category total	Percentage change from 2015–16 to 2016–17	2014–15 Actual	2015–16 RE	2016–17 BE	Percentage change from 2015–16 to 2016–17
Core of the Core Schemes	MGNREGA	32,456	35,754	38,500	68.5	7.7	1,716.9	1,359	1,359	0.0
	NSAP	7,084	9,074	9,500	16.9	4.7	133.4	532.1	532.1	0.0
	Umbrella SC programme	2,677	2,968	4,349	7.7	46.5	85.1	210.9	141.7	-32.8
	Umbrella ST programme	1,593.7	1,957	1,759	3.1	-10.1	6.3	119.4	72.9	-38.9
	Sub-total	43,810.9	49,753	54,108	96.3	8.8	1,941.7	2,221.4	2,105.7	-5.2
Core Schemes	Green revolution (Krishonnati + Rashtriya Krishi Vikas Yojana)	18,266	12,784.3	12,979	7.7	1.5	747.8	589.2	663.4	12.6
	National Health Mission (NHM) (Rural +Urban +AYUSH)	18,411	19,013	20,037	11.9	5.4	350.7	881.1	826.2	-6.2
	Pradhan Mantri Gram Sadak Yojana (PMGSY)	9,960	15,188	19,000	11.2	25.1	494.4	128	808	531.3
	Pradhan Mantri Awas Yojana (PMAY) (Rural + Urban)	11,096	11,231	20,075	11.9	78.8	370.3	429.1	653.1	52.2
	Sarva Shiksha Abhiyan (SSA)	24,039.1	21,899	22,500	13.3	2.7	668.6	256.3	1083.7	322.9
	Umbrella Integrate Child Development Services	17,984.6	16,711.4	16,273	9.6	-2.6	595.1	1,137.9	887.8	-21.9
	Swachh Bharat	12,799.9	9,227	11,300	6.7	22.5	561	198	337	70.2
	Mid-day Meals	10,446.6	9,185.6	9,700	5.7	5.6	596.8	347	564.3	62.6
	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)	0	3,463.7	7,295.5	4.3	110.6	0	31.3	425.3	1,257.1
	Sub-total	1,23,003.1	11,8703	1,39,159.5	82.3	28.1	4,384.6	3,998.1	6,248.9	56.3

BE refers to budget estimates, RE refers to revised estimates and actuals refer to budget account numbers.
Source: Union Government Budget 2016–17, Karnataka State Budget 2016–17.

2016–17 (BE). There is a healthy increase in all the three categories of services, namely, general services (25.1%), social services (32.9%), and economic services (24.9%).

However, the social sector has been the biggest benefactor (jump of 32.85%) followed by general services (that includes administrative services), and economics services. A cursory look at the BE versus RE numbers reveals that there are marginal changes to the estimates, with general services 2015–16 (RE) being lower than the budget estimates. That said, it is essential to delve into the revenue versus capital expenditure split of these numbers to arrive at how Karnataka has utilised the restructured fiscal space.

Assessing Quality: A second-level analysis of the expenditure numbers provides us with the granular details of the Karnataka government's priorities. In general, an increase in capital expenditure can be considered an indicator of a state's capacity building (and therefore growth) priorities.

Last year, we had noted a marginal decrease in spending on the police within the general services. Although there is a decrease in allocations between 2015–16 (BE) and 2015–16 RE, there is a massive jump of about 81% in capital outlay, between 2014–15 (actuals) and 2015–16 (RE), largely due to increased allocations for public works and the police, indicating capacity building in this critical area. The chief minister in his speech has announced construction of new police stations and large public works within the state.

The expenditure on social services makes an interesting read. In the education sector there are marginal changes between 2015–16 BE and 2015–16 (RE), but there is a massive jump in capital outlay for university education and secondary education between 2014–15 (actuals) and 2016–17 (BE). In fact, the budget speech announced the establishment of a new government engineering college in Bidar and a new research centre in Dharwad to name a few. The increase in capital outlay in elementary education is largely because of a lower base in the previous year and is not necessarily an indication of an increased priority.

In the area of water supply and sanitation there is an overall increase of expenditures in BE when compared to the 2014–15 (actuals), but there is a cut of almost 60% in capital outlay. Social security and welfare for SCs/STs and other tribes continues to be the focus of the present government with increases in both revenue and capital expenditure. In fact, capital outlay has increased significantly on welfare for SCs/STs and other tribes (84%).

Another noteworthy jump in capital expenditure is seen in the outlay for urban development—an increase from ₹226 crore (2014–15 actuals) to ₹1,887 crore (2016–17 BE) that translates to a 733% jump—which is in line with the special focus that the chief minister announced for urban development.

In the previous year, the focus for the government in economic services was clearly on agriculture, irrigation, and flood control. That said, a look at the 2015–16 (RE) shows a cut in the capital expenditures in these areas. However, a comparison between budget account numbers and 2016–17 (BE) show an increase. Commitments to rural spending show an increase at an overall level. The capital outlay in this sector has seen a large jump due to the lower base in the previous year.

The power sector allocation makes for a confusing read. On one hand, the capital outlay for 2015–16 (RE) has seen a large jump (last year the allocation was merely ₹22 lakh) but on the other, the 2016–17 (BE) shows another drastic decline when compared to the RE. However, these comparisons can be misleading because expenditures on the power sector are paid for from an infrastructure fund.

Restructured CSS: A look at the expenditures for the Core, and Core of the Core categories of schemes will highlight those CSS which are perceived as irreplaceable by the Karnataka government. Since Core of the Core Schemes retain the existing pattern of funding, Karnataka's own expenditures on these will remain budget neutral.

However, the bigger impact is in the case of "Core" schemes where Karnataka's contribution will need to increase to meet state's revised commitment for such schemes, which is now expected to be 40%. As estimated in Table 2, a receipt of ₹6,248.87 crore from the union for the most important schemes in this category directly translates to Karnataka's own commitments of ₹4,165 crore (according to 60:40 funding pattern). Chakraborty and Gupta (2016) note that this increase in the states' share would result in a reduction in untied fiscal space, partly undoing the benefits accrued from the higher tax devolution.

Assessing Priorities

Based on the analysis, we can broadly infer Karnataka's priorities for fiscal years 2015–16 and 2016–17. In general, the Karnataka government has increased capital outlay in most sectors. The only exception to this has been in social sectors such as health and water supply and sanitation. Although a lower base in the previous year is the reason for some of the increase, it is fair to conclude that there is a commitment towards building capacity in the state. However, one must wait for actual numbers for both 2015–16 and 2016–17 to see if the commitment has actually translated into tangible capacity.

One of the important themes of this budget has been a focus on development. For a middle-income state, it is unfortunate that Karnataka has just one urban agglomeration in Bengaluru ("Urban Agglomeration/Cities having Population 1 lakh and more" nd) with a population of close to a million. The allocation within the urban development sector reflects this reality, where ₹1,338 crore has been allocated towards the development of the state capital, which constitutes 70% of the total capital outlay towards urban development. While this will certainly help in alleviating the infrastructure woes of Bengaluru city, the problem of it being a primate city[2] within Karnataka will continue to persist.

Welfare of SCs/STs and other tribes appears to be another focus area for the present government. The construction of 100 new post-matriculation hostels and 125 residential schools, or a comprehensive development plan for nomadic/semi-nomadic communities are all proposals that have been mooted. In total, ₹276.96 crore is committed towards the construction of hostels and schools. Additionally, the government also plans to take action on direct recruitment for backlog vacancies in the reserved category in the present year.

While several new announcements were made regarding agriculture (such as the creation of special agricultural zones along the lines of special economic zones), the capital outlay towards agriculture has not witnessed a significant jump. While the 2015–16 (RE) decreased, there is a jump of 19% in 2015–16 (BE) when compared to budget accounts (actuals) of 2014–15. The previous fiscal year's budget estimates indicated an emphasis on irrigation and flood control, but the capital outlay 2015–16 (RE) has seen a reduction of about 19%. The 2016–17 (BE) versus 2014–15 (actuals) has seen a tepid increase of about 26%. The chief minister in his speech has said,

> I am glad to inform that with the provision for the current year, the allocation made by our Government from 2013–14 to this sector is ₹46,931 crores. Thus, we have almost honoured our 5-year commitment one year in advance. The requirement of resources arising for this sector [are] higher than expected. Keeping this in view, efforts will be made to mobilize higher resources in the ensuing years.

While the statement might be true in letter, the increase in total expenditure on irrigation and flood control appears to be intended largely to meet short-term expenses and not long-term capacity building.

There is a marked increase in expenditure towards universities and higher education in both revenue and capital outlay. There is, however, a decline in allocation towards secondary education. Elementary education does not seem to be a focus area for the government, reflected by the meagre ₹10 crore allocated for new capacity building.

As mentioned earlier, the expenditures for the power sector are met from the infrastructure fund. When the amounts met from this fund are added to the capital expenditures, the estimates are as follows: ₹752 crore for 2014–15 (actuals), ₹827 crore for 2015–16 BE and RE, which has finally increased to ₹861.38 crore in 2016–17 (BE). This translates to an increase of 14% and is perhaps an indicator of the lower priority for this sector in the state over the last two years. This is disappointing for a state which faces huge power cuts on a regular basis. In a symbolic reminder of the grave power situation, two power cuts interrupted the chief minister's budget speech in the state assembly forcing him to read his budget speech under a phone torchlight.

Finally, a cursory reading of the budget speech gives us details about the plethora of new schemes under almost all the expenditure heads. There are very few schemes which have garnered a significant share of allocations, perhaps indicating that resources have been spread thinly across a gamut of government services.

Conclusions

By seeking to provide greater fiscal autonomy to the states the FFC award has marked a new phase in union–state relations in India. While there were worries in the aftermath of the award about cuts by the union in the social sector, Karnataka has allayed these fears by increasing its spending in the social sector. Similarly, there were fears that increased autonomy would lead to increases in indiscriminate spending by states because they were "fiscally irresponsible" (Mundle 2016). However, Karnataka's experience thus far has largely been positive. The increase in receipts has been prudently utilised in the social and economic sectors. The state has also focused on increasing capacity (overall capital outlay is up by 31%) since the FFC recommendations came into effect. That said, there is much more that the state can do by cutting down on ill-targeted subsidies and transfers—especially in sectors like power, social welfare and agriculture—and focusing on critical growth areas such as health.

While Karnataka benefited from FFC recommendations, the union government's response has partly undone these advantages.[3] The restructuring of CSS and increases in the contribution of states for some of these schemes has meant that Karnataka's destiny is still tied to a number of CSS being run by the union. This is compounded by the fact that the union government has continued the trend of raising money through cesses and surcharges, effectively reducing the divisible pool of resources available for transfer to the states (Chakraborty and Gupta 2016).

NOTES

1 The Finance Commission's observations with respect to fiscal space is worth mentioning here: "the Union Government should continue to have fiscal space to provide grants to States for functions that are broadly in the nature of 'overlapping functions' and for area-specific interventions" (*Report of the Fourteenth Finance Commission*: "Towards Cooperative Federalism," p 165).

2 "A country's leading city is always disproportionately large and exceptionally expressive of national capacity and feeling. The primate city is commonly at least twice as large as the next largest city and more than twice as significant" (Jefferson 1939: 227).

3 It must be noted that the FFC recommended autonomy to the states and not necessarily increased transfers.

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