

CMDR Journal of Social Research

(A Biannual Journal of Centre for Multi-disciplinary Development Research, Dharwad)
ISSN: 3049-1797 (Print) (Vol.2, No.2, July-December, 2025, pp.14-32)

Public Expenditure on Children in Dharwad District: A District-Level Analysis Using Karnataka's Child Budget Framework

Arunkumar R Kulkarni*, Vinod B Annigeri#, Anantha Ramu M. R, \$, Dattatreya R Revankar @

ABSTRACT

Efforts have been made to quantify public expenditure on children at the state level in India. In this regard, the present paper seeks to quantify and analyse the public expenditure on children in Dharwad District for the fiscal year 2021-22, utilizing the Child Budget framework of Karnataka. It was observed that the total public expenditure on children in Dharwad District amounted to Rs. 92,549.11 lakh, with a per capita expenditure of Rs. 14,654 during 2021-22. The findings reveal a significant allocation towards educational initiatives, comprising 75 per cent of the total child budget, followed by women and child welfare 13 per cent, health and family welfare 6 per cent, and social welfare 4 per cent. This distribution underscores the district's prioritization of education as a cornerstone for child development.

Keywords: Public expenditure, Child development, Child Budget, Education, Health

*Associate Professor, Centre for Multi-Disciplinary Development Research (CMDR), Dharwad, Karnataka, India.

#Former Professor and Director, Centre for Multi-Disciplinary Development Research (CMDR), Dharwad, Karnataka, India.

\$Assistant Professor, Dept of Economics, School of Social Sciences, MS Ramaiah University of Applied Sciences, Bengaluru, India

@Research Assistant, Centre for Multi-Disciplinary Development Research (CMDR), Dharwad, Karnataka, India.

1. Introduction

Child rights budgeting has emerged as a significant human rights policy issue, highlighted by the 2015 discussions and resolutions of the United Nations Human Rights Council and recommendations from the European Commission in 2013. The UN Committee on the Rights of the Child (CRC Committee) has always advocated for developing child-specific budgets as an essential component in effectively implementing the UN Convention on the Rights of the Child (CRC). In 2016, the Committee issued a General Comment on Government Expenditure Planning for the Realization of Children's Rights, providing detailed guidance to governments and non-state actors on managing public expenditures to benefit children (Lundy, Orr, and Marshall, 2020). The countries that have endorsed the UN Convention on the Rights of the Child (UNCRC) are legally bound to uphold its provisions and ensure that every child within their jurisdiction enjoys the rights guaranteed by the Convention. Article 4 of the UNCRC, it is required to allocate the necessary resources for public policies and programs to fulfil children's social and economic rights. The other global agreements, such as the Charter of Fundamental Rights of the European Union (Article 24), reinforce the protection and promotion of children's rights. There has been a growing emphasis on clearly defining the duties of governments, including the requirement to design and implement budgets aligned with child rights in recent years. Hence, governments are now expected to integrate child-focused considerations into their budgets. This involves raising funds and managing expenditures to support children's rights. Key actions include allocating earmarked special resources for child-related needs, improving transparency and accountability in budgeting and expenditure processes. And in certain contexts, providing children with their budgets. Apart from the legal commitment outlined in Article 4 of the UNCRC, nations across the world have other strong reasons to invest in children. One important justification is economic. Investing in children contributes to building a skilled and healthy population, which in turn supports sustained economic development and national prosperity. Inadequate funding for the social development of children from political and social perspectives can reduce harmony and may lead to conflict or broader societal challenges. Therefore, directing greater attention and investment toward children is important not only for protecting their rights but also for fostering inclusive economic growth and maintaining social harmony and peace (Save the Children, n.d.).

The practice of analysing budgets from a child-focused perspective emerged in countries like South Africa, Brazil, Uganda, Kenya, Tanzania, and

India in the mid-1990s and early 2000s. There are variations across the nations in terms of approach in methodology and coverage, its main purpose remains the same i.e. improving well-being of children. In India, this practice has become an important component of public financial management at Centre and States. Thus, India is serving as the best example of implementation of child budget. Child budget analysis generally aims to evaluate government fiscal efforts towards protection of rights of children and their overall all child development. The analysis often supports improved public financial management (PFM) decision-making processes (UNICEF, 2016; GoI, 2016). Experiences from nations like Mozambique, Ecuador, Brazil, and Mexico suggest that conditional cash transfer programs focusing on vaccination, nutrition, health, and education for children sometime more effective than child budgeting alone. Thus, only the child budgeting may not be sufficient, and well-designed conditional financial transfers remain important for achieving intended results (UNICEF, 2019). Chelsea Marshall, Laura Lundy, and Karen Orr (2016) explored the factors enabling successful child-participatory budgeting. The case studies from Croatia, Guatemala, Kenya, Togo, Wales, and other regions, demonstrate that involving children meaningfully in the budget exercise at various government levels can lead to improved effectiveness, equitable and impactful.

The Government of India, in association with the Centre for Child Rights, initiated child budgeting efforts in 2000. It focused on analysing the national budget through a child-centric lens over a ten-year period. In 2005 the Government of India decided to implement child budgeting initiatives at both national and state levels based on the report by the Centre for Child Rights (HAQ). The Centre for Budget and Policy Studies developed a manual in 2020 to guide the preparation of Child Budgets and the analysis of public spending on children, focusing on Indian states. Since 2008-09, a statement on “child budgeting” has been included in the Union Budget’s expenditure budget, initially as Statement 22, and later as Statement 12 from 2017-18 onwards. Between 2008-09 and 2019-20, the child budget’s share in the Union Budget decreased from 4.5 per cent to 3.3 per cent. The Government of India began presenting a dedicated section on child-related allocations in 2008-09, introduced initially as Statement 22 and later renumbered as Statement 12 from 2017–18. However, over the years, the proportion of funds earmarked for children has decreased from 4.5 per cent of the total Union Budget in 2008–09 to 3.3 per cent in 2019–20. In 2018-19 fiscal year, children below 18 years received only 3 per cent, or Rs. 76,114.21 crores, out of a total expenditure of Rs. 2,141,975 crores. Most of this outlay went towards education i.e., 69.34 per

cent, followed by health-related expenditure i.e., 29.27 per cent, while child protection accounted for 1.35 per cent and participation-related initiatives received an almost negligible 0.03 per cent. Earlier, UNICEF's review of Union Budgets between 2001–02 and 2006–07 aimed to highlight these gaps and encourage broader debate on strengthening government support for children in India. Government allocations on programmes targeted at children were identified mainly from the Expenditure Budget, Volume II (Notes on Demands for Grants) over various years. Since the selection of child-focused programs and schemes often depends on subjective judgment, it has been a point of discussion. A clearer understanding of budgetary provisions for children can play an important role in improving their overall development outcomes. Adequate resources, better expenditure procedures, evidence of gaps and needs, and improved design, planning, implementation, and monitoring can help translate budget allocations into desired outcomes for children. The Budget for Children (BfC) initiative was first undertaken in three states, beginning with Andhra Pradesh, Himachal Pradesh, and Orissa. In 2005, Jharkhand was included, followed by Uttar Pradesh, West Bengal, and Assam in 2006. In addition, HAQ also supported Sanket Development Studies in Bhopal, Madhya Pradesh, to carry out a BfC analysis (HAQ).

Karnataka presented its first child budget on 6th March 2020, for the financial year 2020-21, earmarking Rs 36,340 crores for child-related needs, accounting for 15.28 per cent of the total state budget. This budget document covered 279 programs related to child survival, protection, and development across various departments. A major share of allocations came from the Department of Primary and Secondary Education and the Department of Women and Child Development (GoK, 2021). Thus, initiatives have been undertaken at the State level to estimate and evaluate government spending for child welfare in India. However, there are no studies that assess government spending on children at the district level, where policies are implemented and service delivery takes place. Moreover, most existing analyses remain aggregated, i.e., at the state or national level. Hence, the present study tries to address this gap by estimating and analysing public spending on children in Dharwad district across key sectors, including education, health, nutrition, and child protection for the year 2021-22 within the framework of the Child Budget of Karnataka. Dharwad district in Karnataka was selected for this study due to its historical significance and continued relevance in the development of the state. As one of Karnataka's more developed regions, Dharwad functions as an important commercial and industrial hub, contributing to the overall economic

development of the state. The district is also recognised as an educational and cultural hub of Karnataka. Dharwad city is often referred to as the “Seat of Saraswati” and the “Cradle of Education” in South India. The district’s rich academic tradition and renowned institutions make it a suitable location for examining the execution of various developmental programs. An analysis of public expenditure on children in Dharwad offers meaningful insights into the implementation of Karnataka’s progressive policies, especially in areas distinguished by social, economic, and culturally developed region.

2. Methodology for Estimating Public Expenditure on Children at the District Level

The present study used Karnataka’s Child Budget framework to estimate government spending on children in Dharwad district. The budget documents of the Karnataka state government were used to identify and categorize allocations and expenditures related to children in Dharwad District. This includes all allocations and expenditures processed through the Government of Karnataka's treasury (Consolidated Fund of Karnataka), providing a comprehensive view of public expenditure on children in the district. For this study, a child refers to any individual below the age of 18 years. This is consistent with the definition provided by the United Nations Convention on the Rights of the Child, ratified by India in December 1992. Table 1 outlines the method used to identify child-centric programs and non-programs.

Table 1: Identification and Classification of Child-Centric Programmes and Non-Programmes

Identification	Classification	Criteria
Child Centric Programmes and Schemes	100% Child Centric Programmes and schemes	Programs and schemes exclusively designed, targeted, or intended to benefit children.
	Less than 100% Child Centric Programmes and Schemes	Programs and schemes that are designed, targeted, or intended to benefit both children and other beneficiaries.
Child-Centric Non-Programmes and Non-Schemes	100% Child Centric Non-Programmes and Non-Schemes	Non-programmes and non-schemes exclusively designed, targeted, or intended to benefit children.
	Less than 100% Child Centric Non-Programmes and Non-Schemes	Non-programmes and non-schemes that are designed, targeted, or intended to benefit both children and other beneficiaries.

Source: Government of Karnataka, 2022

Programs and schemes that fall under the 100 per cent Child Centric category are specifically designed to benefit children. The number of these programmes and schemes is found in the Department of School Education and Literacy and the Department of Women and Child Development, including initiatives such as Samagra Shikshana Karnataka, Aksharadasoha (Mid-day Meal Programme), Vidya Vikasa Scheme, Integrated Child Development Scheme (ICDS), Integrated Child Protection Scheme (ICPS), and Bhagyalakshmi. Other 100 per cent Child Centric schemes can be found in Social Welfare (e.g., pre-matric scholarships, residential schools), Health and Family Welfare (e.g., Suchi Yojane), and Labour and Skill Development (e.g., child labour rehabilitation). 100 per cent Child Centric non-programmes involve institutional setups, establishments, and infrastructure that serve children. Examples include the Karnataka State Commission for Protection of Child Rights, Balavikasa Academy, various directorates and commissionerates in the Department of School Education and Literacy, and the Indira Gandhi Institute of Child Health.

Programs and schemes that include children by design, target them, or are intended to benefit them are categorized as Less Than 100 per cent Child Centric Programmes. In the 2021-22 fiscal year, several programs from 11 different departments fell into this category. These included initiatives such as Police Public Schools and Bus Passes (under Home & Transport), Chinnara Vana Darshana and Maguvigonda Mara Shalegonda Vana (under Forest & Ecology), Post Matric Scholarships and hostels (under Social Welfare), Scholarships for the Physically Handicapped, and Prevention of Trafficking in Women and Children (under Women and Child Development). Other examples are sports promotional activities, rural sports and games, promotion of children's films, the Karnataka Darshana Programme (under Information, Tourism and Youth Services), subsidized ration distribution, including for children (under Food and Civil Supplies), Science & Technology schemes, planetariums (under Information Technology), Polytechnic colleges, Bharat Sevalal, Bharat Scouts (under Education), Ayushman Bharat Scheme, Mental Health programmes, National AYUSH Mission, and National Health Mission (under Health and Family Welfare), as well as scholarships and health benefits for children of unorganized sector labourers, and skill development programs (under Labour and Skill Development), and the Chiguru programme (under Kannada and Culture). Facilities that are not fully child-focused but still benefit children are classified as less than 100% child-centric non-programmes. These include institutions such as District Science Centres, Government Polytechnic Colleges, Public Libraries, Government Hospitals and Health Institutions, Industrial Training

Institutes, and Fast Track Special Courts for cases pending under the Rape and POCSO Act.

The Karnataka state budget is divided into state-sector and district-sector programmes and schemes. The State sector programmes and schemes are designed, financed, and implemented at the state level, covering expenditures that impact the entire state or are managed centrally by the state government. In contrast, the district programmes and schemes are formulated and carried out at the district level, reflecting the specific needs and conditions of individual districts within the state. Although the funding for these schemes mainly comes from the state budget, the execution and management are more localized, often involving district administration and local bodies. As per the Karnataka State Child Budget 2021-22, out of the total 308 child-centric programmes and non-programmes, 277 were in the state sector and 31 were in the district sector (GoK, 2021). Particularly, these 31 district sector schemes represented 69.32 per cent of the total child budget allocation. The programmes and schemes related to children are easily identifiable within the district sector. From the state sector, the specific allocations made to the Dharwad district were identified and calculated. Thus, public expenditure on children was estimated by including schemes and programmes from both the district and state sectors.

Following the identification and classification of budget items using the framework formulated by the Government of Karnataka, the allocation for children is estimated as follows: For programmes and non-programmes that are exclusively meant for children, the full budget allocation under the respective Heads of Account is considered. As per the Census 2011, children constituted 34.19 per cent of the district's population, and this proportion is used to estimate the child-specific component of such programmes. Therefore, in the absence of precise data on child beneficiaries, 34.19 per cent of the total allocation for these partially child-focused programmes and non-programmes is assigned to the child budget.

3. Public Expenditure on Children in Dharwad District

District sector programmes are identified by minor heads 196 and 197 in the budget, which correspond to Zilla Panchayat programmes and Taluk Panchayat programmes, respectively. These minor heads, known as link codes, represent schemes within the district sector. Each link code may cover one or more schemes (Heads of Account). For example, a link code under the Women and Child Welfare Demand (2235-02-197-1-01) encompasses two schemes:

Maintenance of Anganwadi Buildings (2211-00-102-0-61) and Creches for Children of Working Women (2211-00-102-0-63). Details of these schemes are outlined in four District Sector Volumes, each covering one of Karnataka's four divisions: Bengaluru Division (District Sector Volume-1), Mysuru Division (District Sector Volume-2), Belagavi Division (District Sector Volume-3), and Kalburgi Division (District Sector Volume-4). The district sector allocations for Dharwad District can be found in District Sector Volume-3 (Belagavi Division). Table 2 displays the allocation and expenditure for 100% child-focused programs in Dharwad District under District Sector Schemes for the fiscal year 2021-22.

Head of Account	Nomenclature	Allocation to Dharwad District	Expenditure in Dharwad District	% of Expenditure to Allocation
Demand Name: Women and Child Development				
2235-02-196-1-03	Physically Handicapped	60.00	91.00	151.67
2235-02-196-6-01	ICDS-District Cell	44.17	0.00	0.00
2235-02-197-1-01	Maintenance of Anganwadi Buildings & Creches for children of working women	62.00	60.00	96.77
2235-02-197-6-03	Integrated Child Development Service	3964.95	3817.00	96.27
2236-02-197-6-01	National Nutrition Mission	6124.79	6734.00	109.95
Demand Name: Education				
2202-01-196-6-01	Universalization of Primary Education- Aksharadasoha	6850.87	5636.00	82.27
2202-01-197-6-01	Sarva Shiksha Abhiyana	4717.75	4311.00	91.38
2202-02-197-6-01	Rashtriya madhyamika Shikshana Abhiyana	0.00	0.00	0.00
Total		21824.53	20649.00	94.61

Source: Authors' calculation based on GoK (2021a & 2023).

Table 2 indicates the allocation and expenditure for 100 per cent child-centric programs under district sector schemes, primarily focusing on women and child development and education. The "Physically Handicapped" program and the "National Nutrition Mission" exceeded their allocated budgets, with expenditures of 151.67 per cent and 109.95 per cent, respectively. The "ICDS-District Cell" had no expenditure reported against its allocation. In the

education sector, the “Universalization of Primary Education - Aksharadasoha” and “Sarva Shiksha Abhiyana” programs utilized 82.27 per cent and 91.38 per cent of their allocated funds, respectively. However, no expenditure was reported for the “Rashtriya Madhyamika Shikshana Abhiyana” program. Overall, the district had an allocation of Rs. 21824.53 lakhs and an expenditure of Rs. 20649.00 lakhs, resulting in an expenditure rate of 94.61 per cent. This indicates a slightly under-utilized budget, with some programs significantly exceeding their allocations while others had no expenditure.

Table 3 shows the allocation and expenditure for 100 per cent child-centric non-programmes in Dharwad district under District Sector schemes.

Table 3: Allocation and Expenditure for 100% Child-Centric Non-Programs in Dharwad District under District Sector Schemes (2021-22) (Rs. Lakhs)

Head of Account	Nomenclature	Allocation to Dharwad District	Expenditure in Dharwad District	% of Expenditure to Allocation
Demand Name: Education				
2202-01-196-1-01	Block Assistance to Zilla Panchayats -Appointment of School Mothers & Executive Establishment	148.21	138.00	93.11
2202-01-197-1-01	Salary to Government Primary School Teachers, Elementary Schools GIA, Block Education Office -salary and non-salary expenses and Pre - Elementary Schools	32777.98	30201.00	92.14
2202-02-196-1-01	GIA to Private High Schools, DDPI Office salary and non-salary expenses, Financial Assistance and Reimbursement of Fees (Including Anglo-Indian Students) and Vidya Vikasa and Gandhi Grameena Gurukula, Hosaritti)	10461.40	9681.06	92.54
2202-02-196-6-01	ZP Schools (Samagra Shikshana - Teachers Salary)	18.43	29.00	157.35
2202-02-197-1-01	Salary to Government High School Staff and Salary to Residential High School Staff	7358.43	6733.00	91.50
Total		50764.45	46782.06	92.16

Source: Authors' calculation based on GoK (2021a & 2023).

Table 3 outlines the child-centric non-programmes in Dharwad District under District Sector Schemes for the fiscal year 2021-22, specifically focusing on various educational expenditures. These programmes include financial support and salary allocations across different educational levels and administrative functions. Overall, the district had a total allocation of Rs.

50764.45 lakhs and an expenditure of Rs. 46782.06 lakhs, resulting in an average expenditure rate of 92.16 per cent. This data indicates that most programmes were close to utilizing their full budgets, with one programme significantly exceeding its allocated budget.

Table 4 shows allocation and expenditure for less than 100 per cent child-centric programmes in Dharwad district under District Sector schemes.

Table 4 Allocation and Expenditure for Less than 100% Child Centric Programmes in Dharwad District under District Sector Schemes (2021-22) (Rs. Lakhs)

Head of Account	Nomenclature	Allocation to Dharwad District	Expenditure in Dharwad District	% of Expenditure to Allocation
Demand Name: Social Welfare				
2225-01-196-1-01	Scholarships to Scheduled Caste students, Maintenance of Post Matric Government Hostels, District SC Office - Administrative Expenses, Residential Schools for SCs, Assistance to College Students, Other Concessions & Assistance to Meritorious Scheduled Caste Students, Grant-in-Aid to Private Hostels and	2015.04	1993.23	98.92
2225-01-197-1-01	Maintenance of Pre-matric Hostels, Payment of Extra Boarding & Lodging Charges, Scheme for Development of Scheduled Castes-Pre-Matric Scholarship, Nursery-cum-Women Welfare Centres, Incentive to SC Law Graduates, Residential Schools Transferred from Education Department	1250.14	1158.22	92.65
2225-01-197-6-03	Post-Matric Scholarships to SC Students	0.00	0.00	---
2225-02-196-1-01	Scholarships to Schedule Tribe students, Maintenance of Hostels for ST Students, Maintenance of Aashram Schools, Hostels Scholarships and Financial Assistance, Maintenance of Post Metric Government Hostel Buildings, Tribal Area Sub-plan, Executive Establishment - District Tribal Welfare Office, Grant-in-Aid to Private Hostels and Women Welfare Centres	611.08	604.84	98.98
2225-02-197-1-01	Scheme for Development of Scheduled Tribes, Pre-Matric Scholarship, Infrastructure Development in Scheduled Tribe Colonies, Assistance to ST Families, Payment of Extra Boarding & Lodging Charges to Post Metric Students, and Maintenance of Pre-Metric Government Hostel Buildings	236.52	212.00	89.63
2225-02-197-6-03	Post-Matric Scholarships to ST Students	532.56	532.56	100.00
2225-03-196-1-01	Maintenance of Backward Class Hostels, Fees Concession to OBCs, Executive Establishment, Maintenance of Backward Class Hostel Buildings, Ashram Schools, Late Sri. Devraj Urs' Birth Day Celebrations and Seminar on Fifteen Point Programme	3791.46	4248.31	112.05
2225-03-197-1-01	Grant-in-aid to Orphanages, Backward Class Taluk Extension Offices and Tailoring Training Centres	52.43	47.00	89.64
2225-04-196-1-01	Hostels for Minorities, Stipend to Law Graduates of Minorities, GIA to Minorities Orphanages and Executive Establishment	309.90	288.55	93.11
Demand Name: Information, Tourism and Youth Services				
2204-00-196-1-01	Organisation of Sports Meet and Rallies and T.A. D.A. to their Participants, Assistant Youth Services Officer, Sports Schools/Hostels, Financial Assistance to Sports Persons and Wrestlers in Indigent Circumstances, Rural Sports Centres, Assistance to students and non-students, Assistance to Educational & Other Institutes for Purchase of Sports Materials & Dev. of Play Grounds, Sports Promotion in Rural Areas, and Assistance to District and Divisional Youth Services Board for Purchases of Sports Materials	166.73	248.93	149.30
Demand Name: Education				
2202-80-196-1-02	Printing and Supply of Forms, Registers to Primary and Secondary Schools	30.00	30.00	100.00
Total		8995.86	9363.64	104.09

Source: Authors calculation based on GoK (2021a & 2023).

Table 4 shows that the allocation and expenditure for less than 100 per cent child-centric programs in Dharwad District under District Sector Schemes include multiple sectors, including Social Welfare, Information, Tourism and Youth Services, and Education. Overall, the district had a total allocation of Rs. 8995.86 lakhs and the expenditure is Rs. 9363.64 lakhs, resulting in an overall expenditure rate of 104.09 per cent. This indicates that the budget was slightly exceeded, with overspending noted in programs related to sports and OBC support. The utilization rates suggest efficient fund use across most programs, with some areas needing better budget alignment or additional funding.

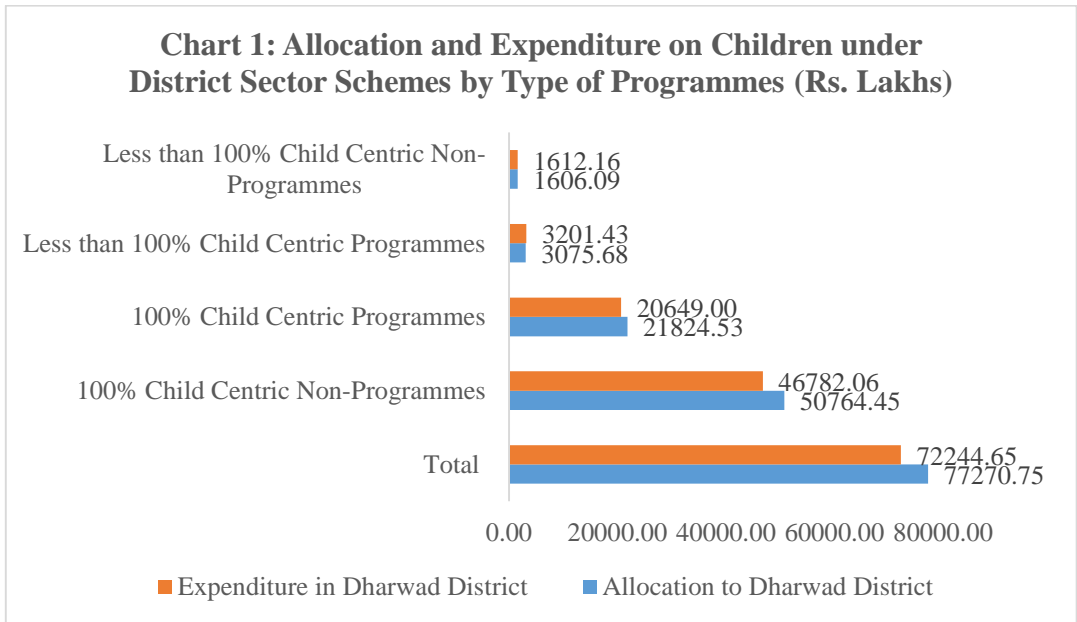
Table 5 shows the allocation and expenditure for less than 100 per cent child-centric non-programmes in Dharwad District under District Sector Schemes.

Table 5: Allocation and Expenditure for Less than 100% Child Centric Non-Programmes in Dharwad District under District Sector Schemes (2021-22) (Rs. Lakhs)				
Head of Account	Nomenclature	Allocation to Dharwad District	Expenditure in Dharwad District	% of Expenditure to Allocation
Demand Name: Health & Family Welfare				
2210-80-196-1-01	Primary Health Centres, District Establishment, Opening and Maintenance of AYUSH Clinics/ Hospitals and Offices, Maintenance of Health Buildings includes AYUSH, Mobile Health Units, National Anti - Malaria Programme, Repairs to Hospital Equipments, Primary Health Centres (GOI Pattern) (MNP), Taluk Level Hospitals, Provision for Ambulances, Establishment of Blood Bank and District Health Office Buildings	2855.15	2962.53	103.76
2210-80-197-1-01	Strengthening of PHCs - Maternity Homes, Telephone Charges (includes AYUSH), Establishment of Sub Centres (MNP), Buildings (including AYUSH) and Supplies and Materials	68.69	64.78	94.31
2211-00-196-1-01	PHCs run by NGO-GIA, Urban Family Welfare run by State Government and State Health Transport Organisation and Supply of Drugs and Syringes and Pulse Polio Immunisation	301.62	289.00	95.82
2211-00-196-6-02	District Family Health Bureau	209.66	232.00	110.66
2211-00-196-6-05	Rural Family Health Centres in PHCs	461.77	442.00	95.72
2211-00-196-6-06	Rural Sub-Centres under Family Welfare	800.65	725.00	90.55
2211-00-196-6-07	Urban Family Welfare Centres	0.00	0.00	--
Total		4697.54	4715.31	100.38

Source: Authors' calculation based on GoK (2021a & 2023).

Table 5 reveals that less than 100 per cent of child-centric non-programmes are primarily focused on health and family welfare. The total allocation for these health and family welfare programmes was Rs. 4697.54 lakhs, with an expenditure of Rs. 4715.31 lakhs, resulting in a slight overspend of 100.38 per cent. This data suggests that while most programmes were efficiently managed within their budgets, a few areas slightly exceeded their allocated funds, particularly in primary health and family health initiatives.

Chart 1 briefly summarises the allocation as well as the expenditure on children for District Sector Schemes in Dharwad District for the year 2021-22.



Note: Amount mentioned against the less than 100% Child Centric Programmes and non-programmes were adjusted to child population as per the Child Budget Methodology.

Chart 1 shows that a total of Rs. 77,270.75 lakh was allocated, and Rs. 72,244.65 lakh was spent, amounting to 93.5 per cent of the total allocation. This indicates effective utilisation of District Sector Schemes on children in the Dharwad district. Out of the total District Sector Schemes budget for children, 65.7 per cent is allocated to 100 per cent Child Centric Non-programmes, 28.2 per cent is allocated to direct child-centric programmes, and the smaller percentages, 4.0 per cent and 2.1 per cent, are allocated to less than 100% Child Centric Programmes and non-programmes, respectively.

Determining expenditure on State Sector Schemes at the district level can be challenging due to the specificity of these schemes to each state. For example, the Indira Gandhi Institute of Child Health in Bengaluru operates under the state sector and benefits regions beyond Bengaluru. However, expenditure data is available for certain programmes specific to Dharwad District, including district-level expenditures for some schemes. This data can be accessed through the Avalokana Software, managed by the Planning, Programme Monitoring, and Statistics Department of the Government of Karnataka. Hence, only those expenditures that could be reasonably attributed to Dharwad district were included in the analysis. However, it is acknowledged that certain state-level institutions and programmes may benefit children across districts. Table 6 shows expenditure on children in Dharwad district under State Sector Schemes during 2021-22. It reveals that Rs. 20,304.45 lakh was spent on State Sector Schemes for children in Dharwad district during the fiscal year 2021-22. Of the total expenditure on these schemes in Dharwad district, around 65 per cent was allocated to 100 per cent Child Centric Programmes and Non-Programmes.

Table 6: Child Expenditure in Dharwad district under State Sector Schemes 2021-22 (In Rs. Lakh)

Classification	Expenditure
100% Child Centric Programmes	6644.00
100% Child Centric Non-Programmes	6525.00
Less than 100% Child Centric Programmes	2292.10
Less than 100% Child Centric Non-Programmes	4843.36
Total	20304.45

Source: Authors' calculation based on GoK (2021, 2021a & 2023)

Note: Amount mentioned against the less than 100 % Child Centric Programmes and Non-Programmes were already adjusted to the child population as per the Child Budget Methodology.

Adding up expenditure under District Sector and State Sector Schemes shows the total public expenditure on children in Dharwad district within the framework of the Child Budget of Karnataka. Table 7 shows the total expenditure by the government on children in Dharwad district by major demands of child development.

Table 7: Total Public Expenditure on Children in Dharwad District by Major Demands of Child Development 2021-22 (Rs. Lakhs)

Classification	Sector	100% Child Centric Programmes	100% Child Centric Non-Programmes	Less than 100% Child Centric Programmes	Less than 100% Child Centric Non-Programmes	Total
Education Demand	District Sector	9947.00	46782.06	10.26	0.00	56739.32
	State Sector	5290.00	6476.00	40.69	653.71	12460.40
	Total	15237.00	53258.06	50.94	653.71	69199.72
Women & Child Welfare Demand	District Sector	10702.00	0.00	0.00	0.00	10702.00
	State Sector	710.00	49.00	146.68	0.00	905.68
	Total	11412.00	49.00	146.68	0.00	11607.68
Social Welfare Demand	District Sector	0.00	0.00	3106.06	0.00	3106.06
	State Sector	509.00	0.00	190.10	0.00	699.10
	Total	509.00	0.00	3296.16	0.00	3805.16
Health & Family Welfare Demand	District Sector	0.00	0.00	0.00	1612.16	1612.16
	State Sector	0.00	0.00	242.07	3744.15	3986.21
	Total	0.00	0.00	242.07	5356.31	5598.38
Other Demands	District Sector	0.00	0.00	85.11	0.00	85.11
	State Sector	135.00	0.00	1672.57	445.50	2253.07
	Total	135.00	0.00	1757.68	445.50	2338.18
Total	District Sector	20649.00	46782.06	3201.43	1612.16	72244.65
	State Sector	6644.00	6525.00	2292.10	4843.36	20304.45
	Total	27293.00	53307.06	5493.53	6455.52	92549.11

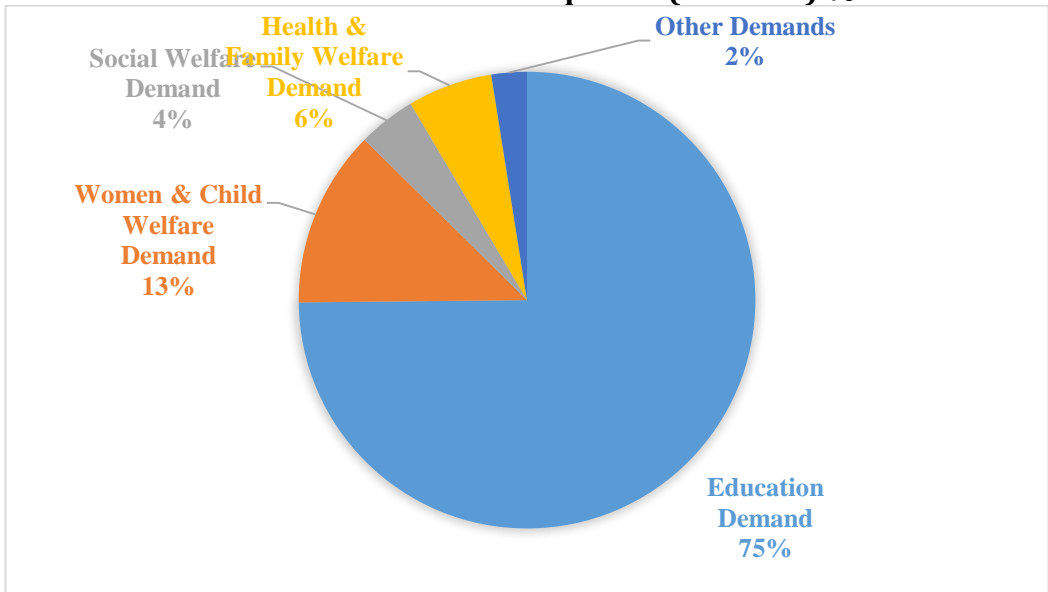
Source: Authors calculation based on GoK (2021, 2021a & 2023)

Note: Amount mentioned against the less than 100 % Child Centric Programmes and Non-programmes were already adjusted to child population as per Child Budget Methodology.

Table 7 shows that the total expenditure by the government on children in Dharwad district totalled Rs. 92,549.11 lakh during the fiscal year 2021-22. Out of the total expenditure on children, 78.1 per cent is from the District Sector. Further, considering the population of children in Dharwad District (Census, 2011), the per capita public expenditure on children in Dharwad District is Rs. 14654 during 2021-22¹. Chart 2 reveals a detailed insight into the government's prioritization of various sectors impacting child development.

¹ The per capita expenditure may vary if the projected population for 2021 is considered. The population of children in the district is 631577 (Census, 2011)

Chart 2: Public Expenditure on Children in Dharwad District by Major Demands of Child Development (2021-22) %



Source: Authors calculation based on GoK (2021, 2021a & 2023)

Chart 2 shows that 75 per cent of the allocated funds were directed towards the Education Demand, underscoring a significant emphasis on enhancing educational opportunities for children. This finding is consistent with the broader sectoral distribution, where education also accounts for 75 per cent of total child-centric allocations in Karnataka (Gok, 2021). But there are some variations across the sectors. About 13 per cent of the budget was allocated to the Women and Child Welfare Demand, which includes initiatives aimed at supporting the holistic development and well-being of children and women in Dharwad district. In comparison, the Child Budget of Karnataka indicates that 12 per cent of the total budget was allocated specifically to nutrition. Similarly, the Health & Family Welfare Demand constitutes 6 per cent in the chart, which is lower compared to the 10 per cent share for health in the overall sectoral distribution. The Social Welfare Demand accounts for 4 per cent, which appears relatively higher when compared to the 1 per cent allocated to child protection and 2 per cent to other sectors in the State budget. This shows that both present study findings and the State child budget emphasize a strong focus on education.

4. Concluding Observations

The total public expenditure on children in Dharwad District amounted to Rs. 92,458.24 lakh, with a per capita expenditure of Rs. 14,639.27 during 2021-22. About 75 per cent of the total allocation for children was allocated towards educational programmes, highlighting the district's strong emphasis on improving educational access and quality for children. Further, allocations were made for women and child welfare (13 per cent), health and family welfare (6 per cent), and social welfare (4 per cent). The varied allocation of funds indicates recognition of the multifaceted needs of children, including health, safety, and social support, apart from education. The utilisation of allocated funds was also high i.e. 93.5 per cent indicating effective use of funds for the welfare of children. On the whole, the paper provides an overview of the present status of budgetary allocations and expenditure related to child welfare in Dharwad District. The findings of the paper offer valuable insights for policymakers, implementing agencies, researchers, and child welfare advocates. The findings emphasize the importance of planned investment in child welfare. These investments serve as a foundation for a healthier, more educated, and economically stable society. The study has limitations related to the availability of data and the scope defined in terms of its coverage and boundaries. Firstly, expenditures incurred by the Gram Panchayats (GPs) are not included due to difficulties in obtaining data due to scarcity of resources, which may lead to an underestimation of total public spending on children. Secondly, there is a possibility that children may benefit from state-sector schemes outside their immediate location. For example, children from Dharwad district may receive treatment at a speciality hospital in Bengaluru or in another place. Children may also benefit from schemes such as child protection initiatives (including the Child Rights Commission), Fast Track Courts, mobile planetariums, awareness programmes, participatory programmes, and health facilities, which are not restricted to specific locations and are generally accessible. Thus, the availability of data, coverage, and boundaries may lead to some variations in the estimated public expenditure on children at the district level.

Acknowledgements

This paper draws upon the findings of a research project entitled “Resource Tracking for Child Welfare: Going Beyond Child Budgeting: A District-Level Investigation,” funded by the Indian Council of Social Science Research (ICSSR), New Delhi. We are extremely thankful to ICSSR for financial and academic support. The findings, interpretations, and conclusions presented in this paper are solely those of the authors and do not reflect the views of the ICSSR or CMDR. The researchers assume full responsibility for any errors and omissions.

References

GoK. (2021). Child budget 2021-22. Bengaluru: Finance Department, Government of Karnataka.

GoK. (2021a). Budget allotment for Zilla Panchayat for the year 2021-22 (Volume-III: Belagavi Division). Bengaluru: Finance Department, Government of Karnataka.

GoK. (2022). Child budget 2022-23. Bengaluru: Finance Department, Government of Karnataka.

GoK. (2023, March 17). Karnataka State Government. Retrieved from [https://avalokana.karnataka.gov.in/Home/ReportView?reportName=KDP%20DIST_DEPT%20WISE%20\(FIN\)](https://avalokana.karnataka.gov.in/Home/ReportView?reportName=KDP%20DIST_DEPT%20WISE%20(FIN))

Government of India. (2016). National Plan of Action for Children, 2016: Putting the last child first. Ministry of Women and Child Development, New Delhi.

HAQ Centre for Child Rights. (n.d.). Governance: Budget for Children. Retrieved from <https://www.haqcrc.org/our-work/governance/budget-for-children/>

Lundy, L., Orr, K., & Marshall, C. (2020). Children’s rights budgeting and social accountability: Children’s views on its purposes, processes and their participation. *Global Campus Human Rights Journal*, 4, 91-113. <http://doi.org/20.500.11825/1699>

Save the Children. (n.d.). Investment in Children: A Global Assessment [PDF]. Retrieved from <https://www.savethechildren.net/sites/default/files/libraries/Investment-in-children-FINAL-REPORT.pdf>

UNICEF. (2016). Child-focused public expenditure measurement: A Compendium of Country Initiatives.

UNICEF. (2019). Towards universal social protection for Children: Achieving SDG 1.3. ILO-UNICEF Joint Report on Social Protection for Children.

UNICEF. (n.d.). Child Budgeting in India - Analysis of Recent Allocations in the Union Budget. Retrieved from <https://www.cbgaindia.org/wp-content/uploads/2016/03/Child-Budget-Analysis-2006.pdf>