Platform Governance as Fiscal Architecture: Reading the ES–FC–Budget Ensemble

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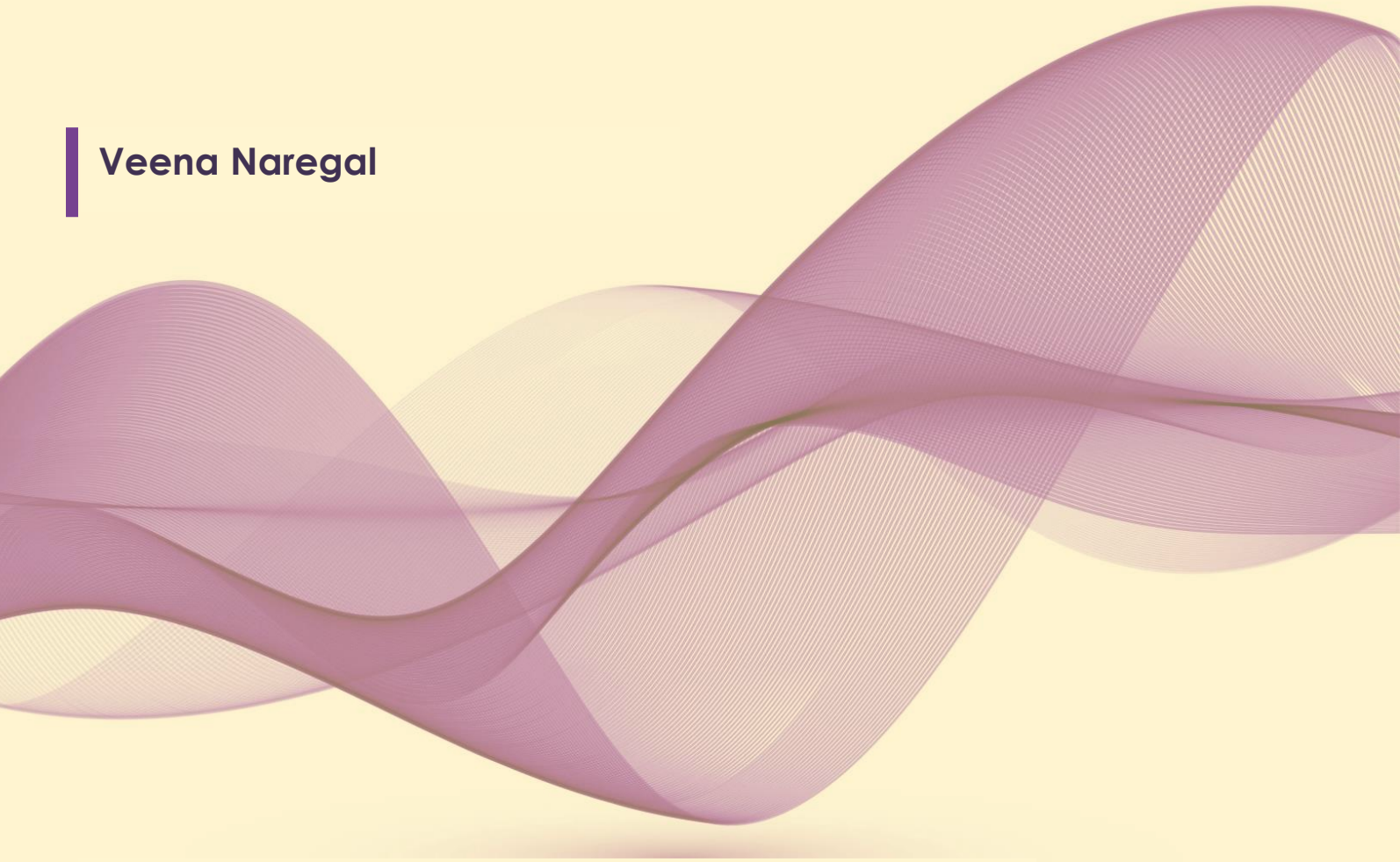

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Platform Governance as Fiscal Architecture: Reading the ES–FC–Budget Ensemble

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Abstract

This paper argues that understanding contemporary Indian welfare governance requires reading across documents that scholarship typically treats separately: the Economic Survey, the Finance Commission Report, and the Union Budget. Between 2014 and 2026, these documents—each addressing its proper readership—worked together to produce effects none individually announced or defended: frozen eligibility bases, asymmetric fiscal discipline between Centre and states, and the replacement of political negotiation with platform-enforced compliance. The paper traces this transformation across three phases, showing how the grammar of discipline articulated in the Economic Survey, the mechanisms of constraint developed through Finance Commission processes, and their operationalisation through the Budget were constructed in tandem. The result is what the paper terms "platform governance as fiscal architecture": the use of digital systems not merely to deliver welfare but to cap coverage, restructure federal fiscal relations, and discipline state-level variation—all without repealing the rights-based legislation that nominally governs these domains. India's trajectory appears distinctive in comparative perspective: not explicit retrenchment but rollback of a rights-based framework without formal repeal. Making this architecture visible requires reading against disciplinary grain—only then can its implications for democratic citizenship be assessed.

Keywords: welfare governance; fiscal federalism; digital platforms; Finance Commission; Economic Survey; Aadhaar; PDS; NFSA

I. The Paradox: Retrenchment Without Repeal

The Union Budget 2026–27 allocates ₹2.27 lakh crore to food subsidy alone—among the largest items in government expenditure. Add fertiliser, petroleum, health insurance, and rural employment, and direct welfare spending approaches ten percent of total government outlay. Yet the Budget Speech, across sixty-one pages, does not mention the National Food Security Act, the Public Distribution System, One Nation One Ration Card, or even ration cards (Union Budget 2026–27). Welfare is fiscally massive; it has become discursively absent.

This silence is not oversight. It marks a mode of governance in which welfare persists while the terms of inclusion have been administratively settled—removed from explicit policy debate. The questions that once animated welfare politics—who is covered and to what extent, on what basis, at whose cost—have been displaced by metrics of efficiency: what gets reported are transactions processed, duplicates removed, leakages plugged.

The Economic Survey 2025–26 exemplifies this displacement. It reports that 8.51 crore ration card records were flagged and 2.12 crore removed through Aadhaar-based deduplication, framing this as efficiency gain—₹3.48 lakh crore "saved" over a decade through direct benefit transfers and targeted delivery (ES 2025–26: 558, 562). Yet these figures invite scrutiny. The Comptroller and Auditor General has documented that deletions include legitimate beneficiaries unable to authenticate—noting that "the removal of names based on biometric mismatches and lack of 'liveness' in data often fails to distinguish between 'ghost beneficiaries' and 'vulnerable residents with worn-out biometrics" (CAG 2025: Para 4.12.3). A subsequent audit found that "up to 12% of deduplication-led cancellations were later restored upon physical verification, indicating a high rate of technical exclusion error" (CAG 2026: Para 3.7). What the Economic Survey counts as savings, audit reports identify as exclusion. The fiscal gain is recorded; the unmet need is not.

A paradox thus runs through India's welfare digitisation. Even as scholarship and audit reports document exclusion linked to biometric failure and continuous re-verification burdens, digital platforms proliferate across welfare domains. The more evidence accumulates of malfunction at the point of delivery, the more deeply platforms become embedded in governance.

This pattern cannot be explained through sector-specific analysis alone. There is now a vast literature on NFSA implementation, the exclusionary impact of MGNREGA's digital transformation, and coverage metrics for health insurance schemes. Implementation studies document exclusion at the point of access (Khera 2019; Nair 2023). Critical overviews assess India's social security frameworks across sectors (Drèze and Khera 2017; Pingali and Rahman 2024). Internationally, scholarship on digital governance has examined how welfare states are being reconfigured through data infrastructure.

India's trajectory appears distinctive in comparative perspective. Latin America digitised welfare during and following retrenchment, whereas India digitised after enacting rights-based legislation. The European Union negotiates federal standards, whereas India standardises without federal negotiation. Kenya and Pakistan deployed digital welfare around contested censuses, whereas India's platforms evolved during prolonged census deferral. The United Kingdom and Chile framed marketisation openly, whereas India expands public-private partnerships within universal-rights rhetoric. What has not emerged is an account of the institutional and discursive steps through which this overarching architecture was constructed.

Between the mid-2000s and 2013, India legislated rights-based entitlements—to employment, food, education, information—after sustained mobilisation, civil society engagement, and parliamentary deliberation. These frameworks were anchored in enumeration: identifying eligible populations and expanding coverage as demographics changed. The National Food Security Act (2013) explicitly linked coverage to Census figures, specifying that "the total number of persons to be covered... shall be calculated on the basis of the last preceding Census of which the relevant figures have been published" (NFSA

2013, Section 9). The architecture assumed that entitlements would expand with demographic change.

What changed after 2014–15 was not formal repeal of these statutes but the site at which inclusion decisions are made. The institutional conditions for this transformation were established in a compressed sequence. Between August 2014 and August 2015—barely twelve months—four interconnected changes occurred: the Planning Commission was dissolved (August 2014); NITI Aayog was constituted to replace it but without resource-allocation authority (January 2015); the TPDS Control Order was notified, freezing NFSA coverage permanently to 2011 Census figures (March 2015); and the Cash Transfer of Food Subsidy Rules established the template for Aadhaar-linked, PFMS-routed transfers with frozen beneficiary bases (August 2015).

These events are typically treated separately: the first as governance reform, the second as federal restructuring, the third and fourth as food policy administration. Yet when considered together, they indicate that when NFSA 2013 was eventually operationalised, it was under very different terms from those the Right to Food campaign had pursued through twelve years of Supreme Court litigation. Reading them together reveals a coherent reorientation: policy authority migrated from legislatures and demographic registers toward digital systems—financial management platforms controlling fund releases, scheme-specific dashboards tracking compliance, Aadhaar-linked authentication verifying every beneficiary at every transaction.

A major reason this overarching architecture has not been traced may be that commentary on the Planning Commission's dissolution has been surprisingly limited in registering what was lost. Prabhat Patnaik identified the centralisation logic, noting that the Commission "represented, at least in principle, the understanding that addressing socio-economic problems requires mobilising resources at various levels of government and coordinating their use" (Patnaik 2015: 11). Yamini Aiyar documented the loss of the National Development Council—the forum where state chief ministers had voice in plan allocation—as a political negotiation space (Aiyar 2017). Mihir Shah, as former Commission member, has written on what the institution enabled that NITI Aayog cannot replicate (Shah 2014). Rathin Roy has traced the fiscal federalism implications of these transitions—particularly how the centre shifted from developmental investment to what he terms the 'compensatory state,' where fiscal resources are deployed to compensate citizens for exclusion from growth rather than to enable prosperity (Roy 2025a, 2025b).

Taken cumulatively, what these accounts do not fully register is the discursive dimension of what ended. The Planning Commission was, whatever its operational limitations, the institutional site where welfare expenditure had to be publicly justified in developmental language—where Five Year Plans articulated goals and priorities, where the rights-to-development framework that Arjun Sengupta elaborated through the NCEUS reports found institutional expression (NCEUS 2009). With no successor institution required to justify welfare as developmental priority, that function migrated elsewhere. The Economic Survey—designed for macroeconomic analysis, not social policy—stepped into the vacuum. Its trajectory from the JAM trinity (Jan Dhan bank accounts, Aadhaar biometric identification, mobile connectivity—announced 2015) through "general government" consolidation of Centre and state accounts into a single analytical frame (2017–18) to the preya/śreya formulation (2025–26) reflects not institutional ambition but structural vacancy. This helps explain how siloed readings of the Economic Survey, Budget documents, and Finance

Commission reports have emerged—and how the deepening silence around welfare, platform governance, and retrenchment consolidation was produced. The architecture has operated through distribution across documents; no single site was required to defend the cumulative effects the ensemble produced.

This paper argues that understanding contemporary Indian welfare governance requires reading across documents that scholarship typically treats separately: the Economic Survey, the Finance Commission Report, and the Union Budget. Each has its proper readership—macroeconomists parse the Survey, fiscal federalism experts examine the Finance Commission, sectoral analysts dissect Budget allocations. What no existing framework does is trace how these documents work together to produce effects none individually announces or defends.

The argument is not that this architecture was centrally planned. Its coherence emerges precisely because it is distributed across institutions, each performing a limited function. The Economic Survey articulates governance philosophy; the Finance Commission sets fiscal terms; the Budget operationalises allocations within pre-set parameters; digital platforms enforce compliance. Together, they produce what this paper terms platform governance as fiscal architecture: the use of digital systems not merely to deliver welfare but to cap coverage, restructure federal fiscal relations, discipline state-level variation, and create conditions for private participation in welfare supply chains—all without repealing the rights-based legislation that nominally governs these domains.

Consider the paradox concretely. The same state that distributed free grain to 80 crore people monthly during the pandemic—demonstrating extraordinary logistical capacity—has not updated beneficiary databases despite Supreme Court directives and fifteen years of demographic change. In In Re: Problems and Miseries of Migrant Labourers, the Court specifically cited Section 9 of NFSA when it directed the Union to "re-determine" coverage to account for population increase since 2011 (Supreme Court 2021). The decennial census, constitutionally mandated, has been indefinitely deferred since 2021. Coverage remains anchored to 2011: 81.35 crore NFSA beneficiaries against a population that has grown by over 150 million. The frozen base is not administrative lag awaiting remedy. It is fiscal policy operating without explicit articulation—expenditure capped through executive order while platforms optimise distribution within the cap. This design choice appears nowhere as defended policy; it becomes visible only through ensemble reading.

II. Three Scholarships, Three Silences

Recent scholarship has mapped aspects of this transformation without apprehending the ensemble.

Political science and federalism scholarship traces the contestation of federal values under single-party dominance. Tillin and Kalaiyarasan document how "majoritarian nationalism has brought India's status as a federal system—and the constitutional compact that sustains it—back into essential contention" (Kalaiyarasan and Tillin 2024). Yamini Aiyar's work on "techno-patrimonial welfarism" captures how welfare has been reframed: citizens recast as labharthis—grateful recipients of governmental beneficence—rather than rights-bearing

agents (Aiyar 2024). The CPR Accountability Initiative has meticulously tracked Centrally Sponsored Scheme restructuring and its implications for state fiscal autonomy (Accountability Initiative 2023). This scholarship illuminates political dynamics but does not examine the fiscal architecture that makes such transformations administratively operational, nor does it ask how this architecture distributes accountability across institutions.

Fiscal federalism economists document structural imbalances with precision. States raise approximately 37 percent of combined government revenue but bear over 60 percent of expenditure responsibility (Chakraborty 2024). Cesses and surcharges—central taxes excluded from the constitutionally shared pool—reached ₹3.86 lakh crore in 2024–25, over 21 percent of gross central tax revenue. D.K. Srivastava diagnoses "inconsistencies, ad-hocism and centralization" in Centre-state fiscal relations (Srivastava 2024). But this scholarship works within Finance Commission frameworks, asking how devolution formulas should adjust rather than how Commission recommendations interact with welfare scheme design and platform infrastructure to produce effects no single document defends. When "inconsistencies" requiring remedy is the persistent diagnosis, the implication is absence of design. What goes unexamined is whether the architecture has a logic operating through its distribution across documents.

Anthropologists and sociologists of digital governance examine welfare at the point of access. Vijayanka Nair shows how Aadhaar makes the state "distant, opaque and seamful"—the seams referring to friction between digital identity and the physical body (Nair 2023). Lawrence Cohen excavates how Aadhaar's architects conceived "the social" as technical residue to be engineered away (Cohen 2024). Masiero and Veeraraghavan analyse "coded citizenship," describing how welfare rights are "increasingly determined by the logical parameters of an algorithm rather than the political mediation of a local official" (Masiero and Veeraraghavan 2024: 189). This scholarship captures verification encounters and exclusion dynamics. What it does not connect is authentication infrastructure to fiscal arrangements determining who is counted, how much is allocated, and which level of government bears what costs—the political economy that precedes and structures the encounter.

Each scholarship illuminates real patterns. The separation reflects disciplinary boundaries but also the architecture's own distribution. When welfare is reframed as fiscal sustainability, fiscal federalism becomes its interpretive frame; when platform delivery appears as technical efficiency, digital governance scholars examine implementation. What once required political economy—asking how fiscal arrangements, administrative design, and normative framing work together—now appears as three separate technical domains. The architecture operates through this separation. Making it visible requires reading against disciplinary grain.

III. What the Ensemble Reveals

Reading across documents reveals features invisible within any single domain. Consider four.

Frozen eligibility as fiscal instrument. NFSA coverage remains anchored to 2011 Census—81.35 crore beneficiaries—despite 150 million population growth. PM-JAY health insurance eligibility relies on the Socio-Economic Caste Census of 2011. These are not technical

constraints awaiting administrative remedy. The frozen base is fiscal policy operating without explicit articulation: it caps expenditure while platforms optimise distribution within the cap. This design choice appears nowhere as defended policy; it emerges from reading the 2015 TPDS Control Order against subsequent refusals to revise quotas, against Finance Commission recommendations on "subsidy rationalisation," against Budget allocations that assume fixed coverage, against an Economic Survey that celebrates "savings" from deduplication without asking who has been excluded. The January 2026 repeal of MGNREGA—replacing a demand-driven employment guarantee with a discretionary centrally sponsored scheme operating within annual ceilings and centrally notified zones—confirms this pattern of frozen coverage as foundational rather than incidental. Yet this common logic—frozen eligibility as fiscal instrument—runs across welfare domains without being named in current discussions of welfare governance.

The opacity of "subsidy." Budget documents classify food subsidy alongside fertiliser and petroleum as expenditure requiring "rationalisation." But this category collapses distinct phenomena. Food subsidy covers the difference between procurement cost and issue price of grain distributed through PDS; health subsidy under PM-JAY covers hospitalisation costs for eligible beneficiaries at empanelled hospitals. The asymmetry in how these subsidies operate is striking. Food subsidy reaches individual beneficiaries verified through Aadhaar at every transaction, de-duplicated across databases, subject to removal when flagged. PM-JAY health insurance—also classified as subsidy—flows largely to private hospitals (64 percent of hospitalisations, 69 percent of total payouts), verified only at empanelment, not at point of care.

Similarly, private operators of food storage infrastructure under Public-Private Partnership contracts receive thirty-year indexed revenue guarantees regardless of operational performance. These costs for backing PPP arrangements are factored into subsidies for Food Corporation of India operations. "Subsidy reduction" in practice means removing verified beneficiaries from food rolls; it does not mean reducing guaranteed payments to private providers. The asymmetry—individual beneficiaries subjected to continuous digital verification while institutional recipients receive contractual guarantees—becomes visible only when Budget allocations are read against scheme design and against Economic Survey efficiency claims.

Understanding this requires recognising that by 2015, three categories of states had emerged within PDS: those operating strictly within central quotas (Delhi, UP, Bihar); those relying on discretionary central allocations to extend coverage (Kerala); and those financing expanded coverage from their own budgets (Tamil Nadu, Karnataka, Chhattisgarh). The TPDS Control Order froze quotas while mandating uniform technological standards—biometric authentication, centralised data repositories, real-time reporting—across this differentiated terrain.

Zero-sum portability as federal discipline. One Nation One Ration Card (ONORC)—piloted from 2019 and made mandatory in January 2024—enables beneficiaries to access rations across state boundaries through Aadhaar-authenticated transactions. This is presented as empowering migrants. Yet portability operates within fixed state-wise quotas established by the TPDS Order 2015. When a migrant worker from Bihar draws rations in Maharashtra, the transaction deducts from Bihar's quota; Maharashtra bears the distribution cost without compensation. For states that expanded coverage using their own resources—Karnataka, Kerala, Chhattisgarh—this creates a structural fiscal penalty precisely because they invested

in welfare expansion. States that stayed within central ceilings face no such penalty. The mechanism disciplines expansion states while appearing neutral.

Making portability mandatory without revising state-wise allocations—while every transaction is now visible for centralised monitoring—imposes enormous pressures on host states. The January 2024 TPDS Order making portability mandatory activated this zero-sum mechanism precisely as PMGKAY integration (the December 2022 merger of the pandemic-era free grain programme into NFSA as a Centrally Sponsored Scheme, extending free PDS provisions until 2028) intensified fiscal stress on expansion states. The disciplining logic appears nowhere explicitly; it emerges only from reading portability orders against Finance Commission recommendations and state fiscal data.

Asymmetric fiscal discipline. The Centre financed ₹2 lakh crore PMGKAY commitments over 28 months through deficit spending exempt from FRBM limits—the Fiscal Responsibility and Budget Management Act that mandates deficit ceilings for both Centre and states. The Centre exempted itself, citing pandemic exigency. States face binding 3–3.5 percent GSDP deficit ceilings. The Sixteenth Finance Commission retains 41 percent vertical devolution—the share of central taxes transferred to states—despite state demands for 50 percent, phases out Revenue Deficit Grants—transfers compensating states unable to meet expenditure from own revenues—conditions transfers on "subsidy rationalisation," and proposes constitutional amendment to abolish State Finance Commissions. The Budget operationalises these terms through CSS templates—detailed scheme design specifications states must follow to access central funds, including DBT-only transfers, Aadhaar-seeded beneficiary lists, and PFMS-routed payments with output-linked milestones. The Economic Survey celebrates fiscal consolidation while critiquing state "fiscal populism." Across documents, what one reads is centralised exemption; decentralised constraint. The asymmetry is structural, not incidental—but no single document defends it.

These features are not coordinated from a single centre. Their coherence emerges through distribution—each institutional site performing its designated function, none accountable for ensemble effects. The sections that follow trace how this architecture was constructed across three phases—2014–17, 2017–20, 2020–26—showing how the Economic Survey, Finance Commission, and Budget worked in tandem to produce these effects.

IV. Constructing the Grammar: The Economic Survey Trajectory

After 2014, the Economic Survey acquired a new function. With the Planning Commission dissolved and NITI Aayog confined to an advisory role—lacking the Commission's resource-allocation authority—the Survey became the closest approximation to a statement of governing philosophy. Tracing its trajectory alongside other elements of the emerging institutional architecture reveals how the grammar that legitimates platform governance was progressively constructed.

2015–17: JAM and the Promise of Efficient Delivery within Frozen Eligibility

The 2015–16 and 2016–17 Surveys introduced the JAM trinity—Jan Dhan (universal bank accounts), Aadhaar (biometric identification), Mobile (phone connectivity)—as solution to welfare's persistent problem: leakage. Direct cash transfers into beneficiary accounts were proposed as the most effective remedy to stubborn delivery failures. Biometric identification would eliminate duplicate and fictitious beneficiaries; bank accounts would enable direct transfers bypassing intermediaries; mobile connectivity would provide last-mile access. The framing presented this as straightforward administrative modernisation—technological upgrade solving coverage and delivery problems that had long plagued Indian welfare.

Yet the architecture carried distributive implications that efficiency language obscured. The UIDAI Strategy Overview (2010) had stated the founding principle plainly: "The UID will only guarantee identity, not rights, benefits or entitlements" (UIDAI 2010: 2). This was developmental agnosticism built into the design from the start—Aadhaar would verify identity but would not guarantee access. When the National Identification Authority Bill came before Parliament in December 2011, the Standing Committee on Finance rejected this approach outright, urging the government to "reconsider the UID scheme in all its ramifications" (Standing Committee on Finance 2011: Para 13). What Parliament refused in 2011 was eventually secured through executive and legislative action by 2016. Section 7 of the Aadhaar Act permitted mandatory authentication for any benefit funded from the Consolidated Fund of India—the central treasury from which all government expenditure is drawn (Aadhaar Act 2016).

At the precise moment the Surveys celebrated JAM, the TPDS Control Order operationalised NFSA 2013 for the first time—but under transformed terms. The Order froze state-wise beneficiary quotas permanently to 2011 Census figures. It mandated Aadhaar authentication for every ration transaction. And it required integration of every state-level PDS system with the Integrated Management of PDS (IM-PDS)—a central dashboard making every transaction visible to national monitoring.

The Cash Transfer Rules (August 2015) extended this template further. Rule 4 required complete digitisation, Aadhaar seeding of all beneficiary databases, and routing of all payments through PFMS, enabling real-time central tracking of fund flows. Rule 6(10) specified that once cash transfer begins in an area, physical grain distribution "shall be frozen" (Cash Transfer of Food Subsidy Rules 2015).

The implications were profound. The idea of "food security" as expanded coverage—core to the historic Right to Food campaign and twelve years of Supreme Court litigation—was effectively displaced by the objectives of "efficient delivery" within fixed parameters. This transformation occurred at the very moment NFSA was finally being implemented.

How did states accept this? The Fourteenth Finance Commission award (2015–20), tabled in February 2015, provided fiscal cover. FC-XIV increased the share of central taxes transferred to states from 32 to 42 percent—an ostensibly generous decentralisation (FC-XIV 2014).

But this "big bang" devolution arrived precisely as the Planning Commission, which had channelled substantial plan transfers to states with developmental conditions attached, was being dissolved. The result was paradoxical: states received more untied funds in headline terms, even as the mechanisms constraining how those funds could be used were being constructed through scheme templates and platform requirements.

The shift in vocabulary captured the transformation. Under the Planning Commission, the framework was "cooperative federalism"—states had voice in the National Development Council, where allocations were negotiated collectively. Under NITI Aayog, the framework became "competitive federalism"—states would now compete for central favour over conditional allocations rather than negotiate as partners.

2017–19: The Pivot to Fiscal Discipline

The 2017–18 Survey marks a decisive shift in how Centre-state relations would be framed. It introduced the concept of "general government"—consolidating Centre and state accounts into a single analytical frame (ES 2017–18: Vol. I, Ch. 1). This seemingly technical move recast federal fiscal relations as an accounting and monitoring problem rather than a constitutional negotiation between equal partners.

The indicators by which state performance was measured shifted accordingly. Revenue effort, tax buoyancy, and deficit compliance displaced developmental metrics like poverty reduction or service delivery expansion—metrics that had once been shared objectives of central and state governments. States were no longer partners in a developmental project; they were now fiscal units to be monitored for budgetary discipline.

This discursive move occurred in striking proximity to constitutional adjudication on Aadhaar. Two judgments in the Puttaswamy case proved decisive. In August 2017, a nine-judge bench delivered the much-celebrated privacy judgment, affirming privacy as a fundamental right—while simultaneously acknowledging that this right could be limited for "legitimate state aims" including preventing "dissipation of social welfare benefits" (Puttaswamy 2017: Para 310). A year later, in upholding Section 7 of the Aadhaar Act, 2016, the Court accepted mandatory biometric authentication for welfare benefits as a proportionate means of preventing leakages. The majority accepted "preventing leakages and dissipation of subsidies" as sufficient justification, concluding there was no "less restrictive but equally effective alternative"—though without examining alternatives like smart cards with PINs or photo identification that function effectively elsewhere (Puttaswamy 2018: Para 447).

This two-step reasoning institutionalised stratified citizenship. In legal doctrine, privacy remains unconditional for those outside welfare schemes, while welfare access became conditional on biometric compliance. Thus not only did the Court license what Parliament had refused in 2011, it sanctioned a bifurcated citizenship—unconditional privacy for those accessing private services, conditional access for those relying on public provision. The Economic Survey then provided the grammar that rendered this constitutionalised conditionality not as rights restriction, but as necessary fiscal discipline in the national economic interest.

By the time these judgments arrived, however, the administrative and technical foundations of digital welfare were already established. The courts legitimised administrative practice as legal doctrine, enabling the state to extend the same architecture across sectors. Over 2018–19, IM-PDS and ONORC were institutionalised, and PM-JAY scaled national health insurance, consolidating a procedural template of central platforms, uniform authentication standards, and real-time monitoring.

Simultaneously, pivoting from FC-XIV's "big bang" devolution principle, the Fifteenth Finance Commission's Terms of Reference (November 2017) introduced criteria that would

reward demographic size in Centre-state transfer formulas—while the census that would update population figures remained indefinitely deferred.

Studies commissioned by FC-XV provided the operational architecture for this tightening. Their combined effect was to normalise three significant shifts. First, legal frameworks established that borrowing conditions could extend beyond narrow debt management to encompass "macroeconomic stability" broadly defined. Article 293(3) of the Constitution requires states to obtain central consent for borrowing when indebted to the Centre; these studies interpreted this provision expansively, opening the door to conditional borrowing permissions (Vidhi Centre 2019a). Second, the growing share of cesses and surcharges—central taxes excluded from the states' constitutional share—was accepted as a given rather than a problem requiring remedy, normalising the steady erosion of the divisible pool (Vidhi Centre 2019b). Third, detailed playbooks for "performance-based federalism" tied states' fiscal space to centrally specified compliance metrics—targets on power sector reforms, digitalisation, deficit reduction—to access borrowing headroom (Vidhi Centre 2019c).

The grammar of discipline articulated in the Economic Survey and the mechanisms of constraint developed through Finance Commission processes were thus being constructed together, each reinforcing the other.

2020–25: Consolidation

The intermediate Surveys consolidated this architecture. The 2019–20 Survey's chapter on "Nudging Behavioural Change" argued that "the philosophy of 'nudge' can be effectively used... to move from a command-and-control approach to a more decentralised, evidence-based approach" (ES 2019–20: 42).

The implicit slippage in this articulation of "decentralised, evidence-based approach" is revealing: 'decentralisation' now referred not to devolved authority but to distributed outcomes—the centre designing choice architectures that would produce dispersed effects without ceding control. Rather than committing itself as protector and enabler of citizen rights—guarantor of expanding entitlements—the state was being reimagined as architect of behavioural environments. Its role was now to design choice structures and incentive systems that would enforce fiscal discipline and compliance, not to ensure that entitlements reached those entitled to them.

By 2022–24, welfare discussions within the Survey and elsewhere were embedded within vocabulary of "digital public infrastructure" and "interoperable platforms." These technical-sounding terms carried political implications: "digital public infrastructure" positioned platforms as neutral foundations rather than instruments of control; "interoperability" meant beneficiary data would flow across schemes and jurisdictions, across ministries and government departments, even to private entities through PPP arrangements—enabling the kind of cross-verification that produces the "savings" the Survey celebrates while generating the exclusion errors CAG documents document.

Through all this, the capability to scale up was clearly in evidence. PMGKAY demonstrated massive distributive capacity—₹2.87 lakh crore at peak, reaching 80 crore people monthly. Yet the beneficiary base remained frozen at 2011 figures. The contrast was revealing: the state could deliver at scale when it chose to, making the frozen base a policy choice rather than a capacity constraint.

Meanwhile, the architecture designed between 2014 and 2019 matured into operational constraint. MGNREGA—the demand-driven employment guarantee that had anchored rural welfare since 2005—had been progressively brought under platform governance through geo-tagging of worksites, Aadhaar-linked wage payments, and digital attendance recording. Simultaneously, FC-XV's conditional borrowing framework became operational, tying additional fiscal space to power sector reforms and other centrally specified performance metrics. In January 2026, MGNREGA was repealed and replaced by the discretionary Viksit Bharat Rural Employment Act (VBREA 2026). FC-XVI's recommendations followed: abolition of Revenue Deficit Grants (removing the mechanism that had compensated fiscally weaker states), and a proposal for constitutional amendment to abolish State Finance Commissions (the bodies through which states determine grants to local governments) (FC-XVI 2025).

2025–26: Moral Diagnosis

It is against this backdrop—frozen coverage, repealed guarantees, conditional borrowing now operational—that the Economic Survey 2025–26 must be read. Its Chapter 16 departs from technical evaluation toward explicit moral diagnosis built around censure and prescription. Corporates operate in a "hybrid zone where rents are available," characterised by "enforcement that remains uneven" (ES 2025–26: 542). They have "not functioned as a developmental partner," preferring "negotiated shelter" to competition (ES 2025–26: 545). Citizens are framed through the Upanishadic distinction between preya and śreya: "Policy must distinguish between 'preya' (the pleasant path of fleeting comfort through consumption transfers) and 'śreya' (the path of ultimate good through structural labour participation)" (ES 2025–26: 560).

This diagnostic language supplies justificatory grammar for what fiscal documents do not defend explicitly. If corporates seek rents rather than productive investment, then platform verification becomes necessary discipline—not for corporates, but for the precariat under stratified citizenship. If citizens choose short-term comfort over long-term participation, then automated systems that enforce compliance appear warranted. If states engage in "fiscal populism," then conditional, centrally monitored grants—disbursed through integrated algorithm-driven systems—seem a prudent check on subnational discretion.

The grammar is now complete. It legitimates an architecture that no single document ever announced, and that no single institution is required to defend.

V. Constructing the Mechanisms: Finance Commission and Budget

If the Economic Survey constructed the grammar of discipline, the Finance Commission and the Budget constructed the mechanisms. Tracing their trajectory reveals how constraint was institutionalised—how the abstract language of fiscal prudence was translated into binding operational rules.

FC-XIV and the 2014–15 Moment

The Fourteenth Finance Commission (report December 2014, award period 2015–20) increased states' share in the divisible pool—the portion of central tax revenue constitutionally required to be shared with states—from 32 to 42 percent (FC-XIV 2014). This appeared as decisive decentralisation at the very juncture when the Planning Commission had been dissolved. Yet the institutional context significantly complicates this reading.

The Commission's dissenting member, Abhijit Sen, warned that enhanced devolution at this transitional juncture would "disrupt existing plan transfers, with likely very serious effects" (FC-XIV 2014: Note of Dissent, Para 12). His concern was specific: formula-based transfers that the National Development Council had endorsed—Normal Central Assistance, the Backward Region Grant Fund, Rashtriya Krishi Vikas Yojana—would become vulnerable, ostensibly to accommodate the "big bang" devolution increase. With the Planning Commission dissolved, no institutional mechanism remained to ensure these non-discretionary transfers continued.

The paradox was sharp: the devolution increase could justify eliminating the very mechanisms that had constrained central discretion over welfare allocations. Yet when Sen pressed for analysis of this transition, he encountered "reluctance on part of the Chairman and other Members to analyse the transition." The majority reply was equally revealing: "we believe that it is necessary for the authorities to determine the transition path" (FC-XIV 2014: 16, Para 3.39).

This exchange captures the architecture's operating logic. The Finance Commission shifted fiscal terms, but consequences for welfare were left to unspecified "authorities" and subsequent decisions. The transition would be managed, but no institutional mechanism would weigh its effects on welfare delivery. No single institution decided welfare outcomes; therefore no single body would be accountable for the ensemble effects.

Simultaneously, a Vidhi Centre study commissioned by FC-XIV examined whether the Inter-State Council could assume the Planning Commission's resource-allocation functions. It concluded that while the ISC could play "an effective consultative role... the primary decision making process should remain in the domain of the Central Government" (Sen and Bhadada 2014: 385). This provided constitutional-legal legitimation for centralised fiscal authority at the moment the NDC—where states had exercised substantive voice—was being dissolved.

The TPDS Order 2015 froze coverage; PFMS was made operational for tracking all central transfers in real time; Centrally Sponsored Schemes were reconfigured rather than reduced—proliferating from 28 umbrella schemes to approximately 204 distinct line items, each with centrally specified templates (ICRIER 2020). The Budget operationalised these terms. The ensemble of centralised control was being assembled through locking several layers in place.

FC-XV: Operationalising Constraint (2017–20)

The Fifteenth Finance Commission (reports 2019–20, award period 2020–26) operationalised constraint through commissioned studies that diagnosed "problems" whose solutions required greater centralised control—advancing the path prepared by FC-XIV. Read together, these studies reveal a consistent pattern: each documented a federal imbalance, yet each provided justification for tightening rather than remedy.

Consider cesses and surcharges. A Vidhi Centre study documented their rise from 6.4 percent of gross tax revenue (2011–12) to nearly 12 percent (2018–19) (Vidhi Centre 2019b). This created a paradox: centralised control over revenues increased even as the objective of decentralisation was claimed through "big bang devolution." Cesses and surcharges are central taxes excluded from the divisible pool—states receive no constitutional share. The study documented this as a problem for federal fiscal balance. Yet rather than recommending that cesses be brought into the divisible pool, FC-XV accepted the shrinkage as a given. Fiscal scarcity was normalised as the environment within which states must operate, not as a design choice requiring reversal.

Consider state borrowing. Another Vidhi Centre study examined Article 293(3), which requires states to obtain central consent for borrowing when indebted to the Centre (Vidhi Centre 2019a). The study established that conditions could legitimately extend beyond narrow debt management to encompass "macroeconomic stability" broadly defined. This interpretation opened the door to performance-linked borrowing permissions—tying states' fiscal headroom to compliance with centrally specified metrics: deficit ceilings, debt ratios, power sector reforms, digitalisation targets. What might have been read as a narrow constraint on insolvency became a broad tool for enforcing central priorities. FC-XV applied this directly: additional borrowing space for power sector reforms required states to rationalise electricity tariffs (bringing prices closer to costs), reduce AT&C losses (Aggregate Technical and Commercial losses in transmission and distribution—a measure of system inefficiency and theft), and implement DBT of electricity subsidies through Aadhaar-linked accounts.

Consider Centrally Sponsored Schemes. An ICRIER study documented an apparent anomaly: after ostensible "rationalisation," CSS had proliferated from 28 umbrella schemes to approximately 204 distinct line items—the opposite of what enhanced devolution was intended to achieve (ICRIER 2020). Yet this proliferation was treated not as a problem of central overreach but as an administrative reality requiring better monitoring.

Consider what was foreclosed. An IEG study on resource-sharing criteria demonstrated that alternative equalisation approaches were known and documented: weighting transfers toward states with greater fiscal disabilities, backwardness indices, SC/ST population shares (IEG 2019). These alternatives were set aside in favour of conditional borrowing as the template for Centre-state transfers. The shift toward conditionality was thus an institutional choice made with full awareness of alternatives foregone.

The Budget embedded these mechanisms. CSS template budgeting specified how funds must be spent: DBT-only transfers, Aadhaar-seeded beneficiaries, PFMS routing, output-linked milestones verified through central dashboards. States retained delivery responsibility—the work of actually reaching beneficiaries—while latitude over programme design diminished.

FC-XVI: Consolidation (2025–26)

The Sixteenth Finance Commission (report December 2025, award period 2026–31) implements what the trajectory prepared (FC-XVI 2025).

The 41 percent vertical devolution is maintained—but this headline figure no longer tracks effective fiscal space. Additional limiting measures are introduced: Revenue Deficit Grants face a "glide path" for phasing out in non-special-category states, thus removing the

mechanism that had compensated states unable to meet expenditure obligations from own revenues (FC-XVI 2025: Para 8.14). Local body grants become conditional on State Finance Commission constitution—extending conditionality to the third tier of government (FC-XVI 2025: Para 11.5). Yet elsewhere, the Commission proposes a constitutional amendment to abolish State Finance Commissions entirely.[1] The tension is striking: grants are conditioned on bodies that the same report proposes to eliminate. This is not incoherence but a signal of how conditionality operates: the requirement to constitute a Commission serves as a compliance hurdle, regardless of whether the Commission will continue to exist. Conditionality becomes an end in itself, detached from the institutional substance it ostensibly supports.

The Budget 2026–27 completes the ensemble. Food subsidy at ₹2.27 lakh crore; 81.35 crore beneficiaries unchanged from 2013. PM-JAY tied to SECC 2011 eligibility. The VBREA replacing MGNREGA operates within annual expenditure ceilings, available only in zones centrally notified each year. Welfare is fiscally massive; coverage is frozen; no document defends the settlement.

State-level illustration. Karnataka operates approximately 4.38 crore ration cardholders against an NFSA ceiling of 4.01 crore—37 lakh additional beneficiaries funded entirely from the state exchequer. Kerala extends coverage to a total of 2.55 crore beneficiaries, approximately 92 percent of population through state-funded "Non-Priority Subsidy" cards that supplement the 1.5 crore NFSA coverage for the state.[2] These states invested their own resources to expand welfare beyond central floors. Under ONORC, when migrants access rations through portability, transactions deduct from origin-state quotas; destination states bear distribution costs without compensation. The Budget's allocation formula appears neutral; in operation, it penalises states that invested in welfare expansion while imposing no equivalent cost on states that stayed within central ceilings.

Platforms close the ensemble. PFMS enables real-time tracking of every rupee flowing from Centre to states to implementing agencies, with fund releases conditional on utilisation certificates generated through central dashboards. Aadhaar authentication creates auditable trails for every beneficiary transaction. IM-PDS makes every ration distribution visible to central monitoring. Without platforms, the conditionality embedded in CSS templates would require negotiation—the messy politics of Centre-state bargaining that characterised the Planning Commission era. With platforms, compliance is automatic, auditable, centralised. The Finance Commission defines fiscal space; the Budget allocates within it; platforms enforce the assumptions without requiring political agreement. The mechanisms are complete.

VI. Discursive Completion: The State's Self-Understanding

The architecture traced above—fiscal constraints institutionalised through Finance Commissions, operationalised through Budget templates, enforced through digital platforms—is neither formulated nor defended as explicit policy. No document argues for frozen coverage, asymmetric discipline, or replacement of negotiation with algorithmic

compliance. These outcomes emerge from the ensemble; they are not announced by any component, only hailed for their "achievements."

The Economic Survey 2025–26 provides the closest approximation to explicit governing philosophy. Its moral diagnosis differentially addressing corporates and citizens supplies justificatory grammar—speaking in lieu of what fiscal documents withhold. Read against the Survey's own assessment of India's growth trajectory, the diagnosis throws light on how the state understands its own changed position at the present juncture.

The Survey acknowledges that "services have done much of the heavy lifting" for export growth while merchandise exports have grown at barely two-thirds the rate of total exports (ES 2025–26). Manufacturing's share of GDP has stagnated at 17–18 percent despite a decade of Make in India, PLI schemes, and Skill India. The Survey further admits that services growth, unlike manufacturing, does not "impose hard fiscal, employment, or logistical constraints on the State, allowing institutional weakness to persist even alongside globally competitive firms."

This diagnosis raises a question that the Survey itself does not pose: If the developmental partnership with corporate capital—protection and coordination in exchange for employment-generating industrialisation—has failed to deliver structural transformation, what does that mean for the state's understanding of its own role? The moral critique of corporates (short horizons, preference for "negotiated shelter") is not merely a complaint. It is a signal that the terms of an older compact have dissolved.

A historical reference clarifies what has changed. In 1944–45, leading industrialists authored "A Brief Memorandum Outlining a Plan of Economic Development for India"—the Bombay Plan. They explicitly acknowledged that "the existing economic organization, based on private enterprise and ownership, has failed to bring about a satisfactory distribution of the national income... a large measure of state intervention and control is indispensable" (Thakurdas et al. 1944: 8). Capital offered to accept planning discipline in exchange for protected markets and coordinated growth. For seven decades, Indian governance operated within some version of this compact—the state as regulator, protector, and partner; corporate capital as engine of employment-generating industrialisation. The relationship was negotiated, contested, periodically renegotiated—but both parties operated within a shared framework requiring developmental justification.

From the tenor of the moral critique advanced in ES 2025–26, it is evident that this compact no longer structures the relationship in the state's self-understanding. No longer a service provider and guarantor of citizen rights, well-being, and dignity; rather now a platform-builder, data steward, and fiscal regulator—the state appears to see little reason to partner with corporate capital for furthering development agendas. Platform governance provides welfare delivery infrastructure without requiring employment-generating manufacturing. PFMS dashboards enforce fiscal discipline without negotiated industrial compacts. DBT reaches beneficiaries without intermediation by an employment-providing productive sector. The state has built an architecture that dispenses with developmental partnership in the earlier sense.

The Survey's moral critique of corporates—short horizons, externalised risks, preference for "negotiated shelter"—is not a call to renew partnership. When welfare is entirely managed through platform governance, the state is at liberty to "free" corporate capital from the

developmental compact. The ES 2025–26 marks recognition that, from the state's point of view, partnership has become architecturally irrelevant. The state diagnoses corporate failure; its own institutional choices since 2014–15—the Planning Commission's dissolution, the freezing of coverage, the census deferral, the platform architecture centralising visibility while decentralising fiscal burden—remain outside the diagnostic frame.

The state discernible in these pages is not the developmental state of the postcolonial compact. Nor is it straightforward neoliberal withdrawal—welfare spending remains massive. It is something distinct: a state that delivers welfare through platforms, disciplines subnational governments through fiscal conditionality, verifies citizens through biometric authentication—and requires no articulated developmental justification for what it does.

The transformation achieves through distribution what earlier concentrations of state power accomplished through overt intervention. Consider the contrast. The Emergency (1975–77) disciplined labour and the petty bourgeoisie through visible coercion—and was contested and reversed. Platform governance operates differently: not suspension of rights but administrative conditioning; not declared emergency but permanent verification; not coercion but compliance embedded in infrastructure. Because its workings are distributed across documents and institutions, there is no single site at which to contest it. The architecture's durability derives from its dispersion.

VII. Architecture as Politics by Other Means

This paper has traced how platform governance becomes fiscal architecture through a distributed institutional ensemble. Each component performs a distinct function. The Economic Survey constructs grammar—the language that renders discipline as efficiency, conditionality as prudence. The Finance Commission constructs mechanisms—devolution formulas, deficit ceilings, conditional borrowing frameworks. The Budget operationalises—fixing beneficiary numbers, specifying CSS templates, mandating PFMS-enforced compliance. Digital platforms make these assumptions enforceable without political negotiation, embedding them in the infrastructure of daily administration.

No single document announces the architecture. No single institution is accountable for its effects. Yet together, they produce a coherent transformation.

The transformation involves neither explicit welfare retrenchment nor formal repeal of rights-based legislation. The NFSA remains in force; the right to food is not statutorily withdrawn. Welfare persists—but as managed flow within a fiscal-disciplinary architecture, technologically sophisticated yet demographically static.

Consider the contrasts. Enumeration is frozen at 2011; authentication is multiplied. States deliver services within ceilings they did not determine; the Centre monitors through dashboards it controls. Expenditure caps substitute for legislative amendment; platform parameters substitute for political deliberation. The forms of welfare remain; their substance has been transformed.

The architecture produces governance of a distinctive kind. Discipline is permanent but rarely declared. Retrenchment proceeds without repeal. Delivery responsibility is decentralised while fiscal authority centralises. And crucially, the visibility that platforms produce—beneficiaries verified, transactions recorded, compliance measured—coexists with systematic invisibility. What remains unseen? Unmet need goes uncounted. Demographic growth goes unrecognised. The costs incurred by states that expanded welfare beyond central floors go uncompensated. The architecture sees what it is designed to see. It renders the rest invisible.

What the Economic Survey celebrates as efficiency—₹3.48 lakh crore "saved"—audit reports identify as exclusion of legitimate beneficiaries. The same numbers that signal success in one document mark failure in another. This is not a difference of opinion but a difference of what each institution is designed to see. The Survey counts fiscal gains; the CAG counts excluded citizens. The architecture has no place where these two accounts must be reconciled.

The argument of this paper is not that this transformation was centrally designed by identifiable actors pursuing a coherent plan. Its coherence is not the coherence of conspiracy but of convergence—each institution, pursuing its mandated function, produces effects that align. The Survey diagnoses fiscal challenges. The Finance Commission prescribes remedies. The Budget operationalises those remedies through allocations and conditionalities. Platforms enforce compliance automatically. Each site performs its function; none is required to consider the ensemble effects. Accountability is distributed until it disappears.

If earlier state authority operated through concentration—visible power, declared exceptions—this one operates through distribution. The Emergency (1975–77) suspended rights overtly and was contested overtly. This architecture conditions rights administratively, making contestation difficult because there is no single target, no declared emergency to resist.

Understanding this mode of governance requires reading across documents that disciplinary boundaries keep separate. Only then does the architecture come into view. Only then can its implications for democratic citizenship be assessed.

Platform governance as fiscal architecture represents not welfare's termination but its transformation: bounded provision within automated systems whose parameters are set beyond political deliberation.

Whether this constitutes adaptive governance or democratic erosion through administrative enclosure is not a question this paper can resolve. Its purpose has been more limited—and more preliminary: to make visible an institutional settlement that derives its durability from dispersion. This settlement is legible only as ensemble. It is consequential precisely because no single document argues for what the ensemble produces, and no single institution can be held accountable for its effects.

To see the architecture is the first step. What follows—contestation, renegotiation, or acquiescence—lies beyond this paper's scope. But no step is possible without seeing.

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[1] FC-XVI (2025), Volume 1, Chapter 11, Para 11.12, Page 234. The Commission states: "In light of the persistent non-constitution of SFCs and the disregard for their recommendations by several States, a fundamental rethink of the institutional architecture is required. We recommend that the Union Government consider a Constitutional Amendment to delete Articles 243-I and 243-Y, or alternatively, amend them to centralize the determination of local body shares through a standardized national framework to ensure fiscal stability for the third tier."

[2] Kerala's figures: 1.5 crore NFSA coverage plus approximately 1.05 crore state-funded "Non-Priority Subsidy" cards, totalling 2.55 crore beneficiaries against a state population of approximately 2.77 crore (projected from 2011 Census). These are estimates based on state budget documents and PDS records; precise figures vary by source.

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