programmes for development of women are not shared.

- The State Government does not explain clearly the basis on which various departments are reporting allocations under Women’s Composite Plan / Gender Budgeting.

(viii) Practices relating to Fiscal Decentralization

**Practices relating to Fiscal Decentralization**

- All of the budget documents of the State are available on the website of the State Finance Department.
- A separate key to Budget Documents is produced to facilitate accessibility of the budget information.
- Government of Chhattisgarh came out with its first Gender Budget Statement in 2009-09 covering 14 out of the total 40 departments. This practice has continued since, although there is no need for reviewing the methodology of Gender Budgeting adopted by the government.
- The State Government brings out separate budget books outlining the allocations and expenditures under SCSP and TSP for all administrative departments.
- The Government conducts quarterly review of receipts and expenditure pertaining to the State Budget; the review minutes are made available on the website of the State Finance Department.
- Some useful information on the status of MoUs signed by the State Government is provided on the website of the agency delegated for this purpose, viz. State Investment and Promotion Board.
- The State Government is bringing out Outcome Budgets explaining the performance of administrative departments.

**Summary Scorecard on Budget Transparency in Selected States**

**Overall Score**

<table>
<thead>
<tr>
<th>State</th>
<th>Andhra Pradesh</th>
<th>Assam</th>
<th>Chhattisgarh</th>
<th>Gujarat</th>
<th>Jharkhand</th>
<th>Madhya Pradesh</th>
<th>Maharashtra</th>
<th>Odisha</th>
<th>Rajasthan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Score</td>
<td>50.1</td>
<td>56.1</td>
<td>51.8</td>
<td>61.7</td>
<td>50.1</td>
<td>48.3</td>
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<td>52.6</td>
<td>44.0</td>
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**Summary Scorecard on Budget Transparency in Selected States**

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**Notion of Budget Transparency**

Transparency in budgets can be interpreted as public access to information about government decisions pertaining to budgets, determines the scope for public participation in budget processes and forms the foundation on which the government can be held accountable for budgets.

**Scope of the Analysis**

State-specific situations and factors should be taken into account in identifying the key parameters for assessing transparency in State Budgets in India. The present analysis refers to a set of transparency parameters (explained in the subsequent pages) that would necessarily be relevant for the Budgets of all States though this set of parameters might not be adequate to capture all State-specific situations and factors.

The study emphasizes the significance of the legislature, media and general public as key stakeholders and draws attention to budgetary strategies relating to disadvantaged sections of the population and budget practices pertaining to fiscal decentralization.

A structured questionnaire was administered during the period August to December 2010 to collect the relevant information on the State Budget pertaining to the fiscal year 2008-10.
Transparency in the State Budget of Chhattisgarh

(i) Availability of Budget Documents / Reports / Statements is the first parameter of budget transparency, which probes the availability of State Budget documents and other government documents related to the State Budget. Taking into account the Constitutional requirements as well as the requirements of planning, auditing, performance management, budgetary strategies for disadvantaged sections, and fiscal decentralisation, the analysis refers to a wide range of documents that need to be produced and made available to various stakeholders by the State Government for every fiscal year.

**Availability of the Documents**

<table>
<thead>
<tr>
<th>Year</th>
<th>Documents</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001-02</td>
<td>65</td>
</tr>
</tbody>
</table>

**Positives**
- The State Government brings out most of the relevant documents related to the State Budget.
- It does make some efforts to ensure that the budget documents are available to the relevant stakeholders.
- The State Budget documents for all previous years, i.e., from 2001-02 onwards, are available on the State Finance Department's website.

**Negatives**
- The State Government does not produce some of the documents, like Budget Memorandum.
- The Finance Bill/Act, memorandum submitted to the Planning Commission and ministerial approval documents are produced only for internal purposes and are not available to the public.
- The State Government needs to take additional measures to ensure distribution of all relevant documents related to the State Budget to the various stakeholders.

(ii) Completeness of the Information is the second parameter of budget transparency, and looks at whether the information given in the budget and other related documents provides a complete picture of the fiscal situation of the State. It examines whether the available documents capture different kinds of information such as the magnitude and composition of revenue, expenditure, and deficit. The analysis refers to a wide range of documents that need to be produced and made available to various stakeholders by the State Government for every fiscal year.

**Completeness of the Information**

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<thead>
<tr>
<th>Year</th>
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</tr>
</thead>
<tbody>
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<td>69</td>
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</tbody>
</table>

**Positives**
- The budget documents provide complete information on government expenditures and receipts breaking down in terms of administrative units as well as in terms of government functions.
- They present detailed classification of government expenditures and receipts breaking down in terms of administrative units as well as in terms of government functions.

(iii) Understanding and Interpretation of Information is the third parameter of budget transparency, which assesses whether the information provided in the budget documents is easily understood and interpreted by the general public.

**Understanding and Interpretation of Information**

<table>
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</table>

**Positives**
- The Finance Minister's Budget Speech facilitates a reasonably good understanding of the budget proposals and includes a discussion of the relevant policy goals or priorities of the State Government.
- The Memorandum of Finance Secretary, although technical in nature, provides very useful information on budget proposals and their implementation.

(iv) Timeliness of the Information is the fourth parameter of budget transparency, which assesses whether the relevant documents are brought out in a timely manner. Some of the questions pertaining to this parameter also examine whether the State Government makes any attempt to make the budget available on the internet to enable easy access by the public.

**Timeliness of the Information**

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</table>

**Positives**
- The budget documents provide complete information on government expenditures and receipts breaking down in terms of administrative units as well as in terms of government functions.
- They present detailed classification of government expenditures and receipts breaking down in terms of administrative units as well as in terms of government functions.

(v) Audit and Performance Assessment is the fifth parameter, which examines the availability of information pertaining to audit of the State Budget (by the Comptroller & Auditor General of India) and performance assessment by the State Government itself. The questions relating to this parameter are - whether the State Budgets are audited regularly; the State Budget provides audited figures or un-audited figures for the previous year; and whether the State Government brings out performance assessment reports at regular intervals.

**Audit and Performance Assessment**

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</table>

**Positives**
- The State Government's assessment reports on the budget provide some useful information about the fiscal situation of the State at regular intervals during the course of the year.
- The State Government's budget documents outline some information on the MOLs, which it has signed over the last one year.
- The State Government makes an effort to provide the relevant information on outcomes of government programmes, for all welfare and social development schemes that are required to track such information.

(vi) Scope for Legislative Scrutiny is the sixth parameter of budget transparency, which looks at the possibilities for the State Legislature to assess the budget and hold the government accountable. The key questions raised by this parameter include whether all budget documents are shared with the legislature; whether the budget documents of the State are subject to scrutiny by the legislature; how much time is available for discussion of the budget by the legislators; whether the legislators are informed about the agreements or MoUs signed by the State Government on matters pertaining to public finance; and whether appropriate committees within the State Legislature (looking into budgetary matters) are functioning regularly.

**Scope for Legislative Scrutiny**

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<tr>
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</table>

**Positives**
- The State Government provides budget documents to the legislators for scrutiny at least one month before the beginning of the next fiscal year.
- There are appropriate committees within the State legislature to look into the reports of the Comptroller & Auditor General of India relating to the State Government.
- There are no Departmental Standing Committees in the State legislature to look into the details of the budgetary provisions for various departments.
- The State Government does not share comprehensive information with the legislature on the MOLs to be signed by the State.
- The executive does not hold consultations with the legislature on the memoranda / resolutions to be submitted by the State to Finance Commission and Planning Commission.
- The executive does not present to the legislature a separate document with the details of the funds received by the State Government, which are routed outside the State Treasury.

(vii) Practices relating to Budgeting for Disadvantaged Sections, the seventh parameter of budget transparency, pays attention to the need for every State Government to follow relevant practices relating to budgetary strategies for the development of disadvantaged sections of the population such as women (Gender Budgeting), Scheduled Castes (Scheduled Castes Sub Plan and SCSP) and Scheduled Tribes (Tribal Sub Plan or TSP).

**Practices relating to Budgeting for Disadvantaged Sections**

<table>
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<td>2001-02</td>
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</table>

**Positives**
- In the process of formulation of Five Year Plan and Annual Plans of the State, some of the relevant stakeholders are consulted in the preparation of Scheduled Caste Sub Plan and Tribal Sub Plan.
- The State Government provides extensive information on Scheduled Caste Sub Plan and Tribal Sub Plan separately in the Annual Plan document. This also includes details of the government strategies and specific programmes for development of SCs and STs.
- The budget documents provide comprehensive information on allocations for Scheduled Caste Sub Plan and Tribal Sub Plan for all the State Government departments.
- The State Government also brings out a Gender Budgeting Statement.
- The performance of the State in implementing Scheduled Caste Sub Plan, Tribal Sub Plan and Women's Component Plan is assessed regularly during the course of a Five Year Plan.

**Negatives**
- The State Plan documents do not provide extensive information on Women's Component Plan / Gender Budgeting. Details of government strategies and specific