

# ANNUAL REPORT

## 2011-12



Centre for Budget and Governance Accountability

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## **CBGA'S VISION AND OBJECTIVES**

CBGA is a proactive, enabling and learning organisation, which promotes –

- transparent and accountable governance;
- people's participation in the discourse and processes of governance; and
- a pro-people and rights-based policy environment, equity and social justice.

The vision of CBGA has translated into key objectives that shape the various interventions by the organisation. These are:

- assessing the priorities underlying government budgets and their implications for underprivileged sections of the population;
- demystifying the discourse on budgets and governance and facilitating public understanding of these issues;
- encouraging people's participation in the discourse and processes relating to budgets and governance;
- enhancing the capacity of social action groups for using budget work in their efforts pertaining to governance accountability;
- advocating for a pro-poor and pro-marginalised perspective in budgetary policies;
- advocating for transparent, accountable and pro-people governance; and
- strengthening advocacy efforts by the larger civil society for transparent, accountable and pro-people governance.

## FOREWORD

The year 2011-12 witnessed a series of efforts by CBGA towards consolidation of its interventions pertaining to many of its focus areas. As a result, the organisation succeeded in strengthening –

- *People's Budget Initiative (PBI)*, which promotes the engagement of civil society organisations (CSOs) from across the country with the processes of the Union Budget;
- Efforts towards deepening of planning and budgetary strategies for disadvantaged sections of population, such as, Scheduled Caste Sub Plan, Tribal Sub Plan, Gender Responsive Budgeting, and programmes for the development of minorities;
- Research and advocacy to influence the policy priorities in the 12<sup>th</sup> Five Year Plan;
- Efforts towards enhancing public understanding of taxation;
- Capacity building of CSOs in budget analysis and advocacy in several States; and
- Linkages with global civil society networks / campaigns on issues relevant for CBGA's interventions within the country.

In the year 2011-12, CBGA also made an effort to strengthen some of the processes / measures relating to organisational development and performance, which led to –

- Bringing in Dr. Vinod Vyasulu (founder and former Director of Centre for Budget and Policy Studies, Bangalore) as a Special Advisor to CBGA for its work pertaining to taxation, Centre-State fiscal relations and fiscal decentralisation;
- Efforts towards enhancing the quality and credibility of CBGA's research through external review of the research outputs, and deepening the evidence base of its research through greater emphasis on field-work based studies;
- Efforts towards internal capacity building of staff from all three teams of CBGA, viz. research, advocacy & capacity building, and finance & administration, and giving the staff greater exposure to national and international workshops, and seminars etc.;
- Strengthening its efforts towards dissemination and outreach with all major stakeholders;
- Institutionalising communication and evaluation systems that enhance organisational performance; and
- An external review of the organisation (covering all aspects of its work in the four years from 2007 to 2011) for assessing its strengths and weaknesses and suggesting a roadmap for organisational development over the next five years.

The year 2011-12 also brought with it a number of challenges, primary among which was a significant increase in the expectations or demands of a range of stakeholders from CBGA. The organisation tried to address this by prioritizing its long-term goals and stakeholders over the opportunities for short-term gains. Another challenge that came up last year pertains to the perceptions of some sections of the policy community in the country about CSOs and their strategies for enhancing transparency and accountability in governance, which has changed to some extent the external environment in which CBGA is functioning. This requires us to try consistently over the coming years to deepen our interventions and strongly influence the public discourse in the focus areas of our work.

**Subrat Das**  
Executive Director  
Centre for Budget and Governance Accountability

## FOCUS AREAS IN 2011-12

A significant amount of work has been undertaken by CBGA, in line with the vision and objectives of the organisation, in the year 2011-12. This section highlights some of the key interventions made by the organisation in its focus areas.

### 1. Promoting the engagement of CSOs in the processes of the Union Budget

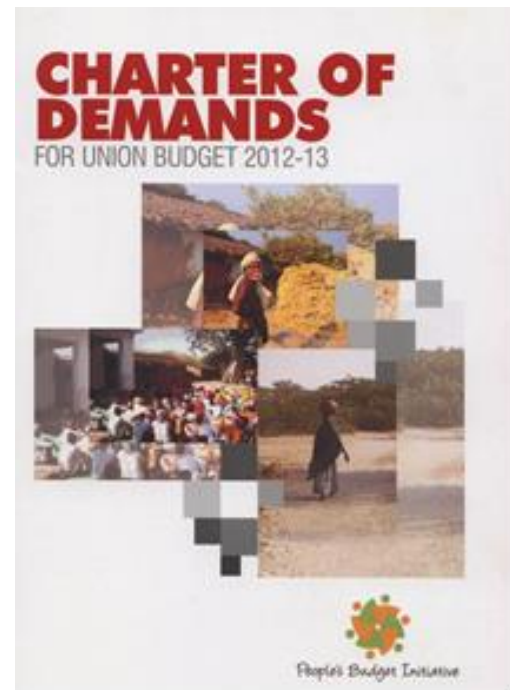
#### Regional Conventions on Union Budget 2012-13

There has been a growing recognition of the important role that civil society organisations in the country can play not only to strengthen the system of accountability of the government towards elected people's representatives but also to make the government accountable to people themselves. It is this aspiration to strengthen governance accountability in the country, which motivates the efforts of CBGA.

One of the most encouraging developments over the last year pertained to the process of civil society participation in formulation of the Union Budget. CBGA has been serving as the Secretariat of People's Budget Initiative (PBI), a large coalition of CSOs from across the country that facilitates involvement of civil society in the budget process of the Union Government. Under the banner of PBI, the process of civil society participation in formulation of the Union Budget has been facilitated by CBGA every year since 2006.

In 2011-12, it was decided that the process of PBI needed to be decentralized to include a large number of CSOs from different States. So, for the first time, five Regional Conventions were held prior to the "National Convention on Union Budget". These included the "Regional Convention on Union Budget 2012-13" held at Pune (26<sup>th</sup> November for Western Region), Hyderabad (26<sup>th</sup> November for Southern region), Ranchi (29<sup>th</sup> November for Eastern Region), Guwahati (29<sup>th</sup> November for North Eastern Region) and Lucknow (30<sup>th</sup> November for Northern and Central Region).

This has helped in including a large number of CSOs from different States in the processes of PBI. In addition, this transformation in PBI has resulted in a much greater sense of ownership among our state partners.



Around 300 civil society activists participated in these Regional Conventions on the Union Budget 2012-13. In all the regions, the discussions focused on the issues pertaining to budgeting for social sectors, economic sectors and disadvantaged sections of the population. People contributed their inputs for preparation of a Charter of Demands for the Union Budget.

### National Convention on Union Budget 2012-13

The suggestions and demands coming from the five Regional Conventions were discussed and consolidated in the National Convention on Union Budget 2012-13 held on 7-8 December, 2012 in New Delhi. Representatives from civil society organisations, representatives of trade unions, members of collectives such as All India Federation of ASHA workers, representatives of local governments, academicians and media representatives contributed to the process of consolidating the demands and expectations from Union Budget 2012-13.



Civil society activists from around 18 States participated in the National Convention. A number of organisations that participated in the Regional Conventions also participated in the National Convention. In addition, thematic group discussions were held on the second day of the Convention. These groups focused on: Agriculture & Food Security, Rural

Development and Panchayati Raj Institutions, Education, Health, Water and Sanitation, Women, Children, Dalits, Adivasis, Persons with Disability, Muslims, and Taxation.

A final Charter of Demands was consolidated based on the suggestions from the thematic groups. Three Members of Parliament including Jagdish Thakor (Indian National Congress), J. D. Seelam (Indian National Congress) and M. B. Rajesh (CPIM) participated and endorsed the People's Budget Initiative. The Charter of Demands was presented to the MPs in the concluding session of the National Convention. A series of advocacy initiatives were undertaken to draw the attention of policymakers and media to these demands relating to Union Budget 2012-13.

## **2. Efforts towards deepening of planning and budgetary strategies for disadvantaged sections of population**

In the domain of gender responsive budgeting, CBGA collaborated with several organisations to carry out appropriate research and advocacy interventions.

### Budgeting for Proper Implementation of PWDV Act

CBGA partnered with Lawyers' Collective for a detailed review of budgetary provisions for the implementation of Protection of Women from Domestic Violence Act (PWDVA). As part of this exercise, CBGA contributed a section on "Budgeting for PWDVA" in the 5<sup>th</sup> Monitoring and Evaluation Report of Lawyers' Collective. As a result of the efforts made by CBGA, Lawyers' Collective and other organisations, the 12<sup>th</sup> Five Year Plan has introduced a mechanism of Union Government providing fund support to States for implementation of this law.

### Advocacy Efforts on Gender Responsive Budgeting

Some other vital advocacy efforts on gender budgeting have been CBGA's engagements with the policymakers in the Union Government of India:

- (i) CBGA has been part of the 12<sup>th</sup> Plan Working Group on Women's Agency and Empowerment and has provided strategic inputs with regard to deepening of gender budgeting in the 12<sup>th</sup> Plan;
- (ii) In partnership with the Union Ministry of Women and Child Development and UN Women, CBGA has engaged with the Budget Division of the Union Ministry of Finance for deepening of gender budgeting in the Union Government; and
- (iii) CBGA collaborated with the *National Mission for Empowerment of Women* (a new initiative under the Union Ministry of Women and Child Development) for engaging with the Gender Budget Cells in twelve Union Government ministries with regard to deepening of their efforts in the coming years. The research carried out by CBGA was also published by NMEW and released in a one-day Consultation that saw participation of various Union Ministries. The Consultation provided a good opportunity for influencing the perspective of the nodal officers (responsible for GB) in the selected Union Ministries.

### Budgeting for Scheduled Castes and Scheduled Tribes

In advancing its work on budgeting for Scheduled Castes and Scheduled Tribes, CBGA collaborated with the National Campaign on Dalit Human Rights (NCDHR) to conduct a study to review the priority and implementation of Scheduled Caste Sub-Plan (SCSP) and Tribal Sub Plan (TSP) at the Union Government level and at the level of selected States. Five States were covered in this analysis - Uttar Pradesh, Bihar, Odisha, Madhya Pradesh and Rajasthan (covering their State Budgets for the years 2008-09, 2009-10 and 2010-11).

A thorough review was undertaken of the Union Budget and the detailed budget books at the State level, i.e. the Detailed Demands for Grants (DDGs) of the five States. The guidelines, budgetary resources and beneficiary data on SCs and STs of



some select Central Government schemes were also examined. The findings from the study reiterate the need for increasing the earmarked allocations under SCSP and TSP. Further, at the State level, the various institutional and budgetary processes that constrain effective implementation have been highlighted and recommendations made for further strengthening of the mechanisms.

#### Budgeting for Minorities

Another critical area of CBGA's work with reference to interrogating allocations from the standpoint of a disadvantaged section of population is the priority for the minorities, more specifically, the Muslims. CBGA collaborated with Centre for Equity Studies (CES) and conducted a research study to assess the gaps in terms of implementation of the recommendations made by the Sachar Committee Report. In this study too, the analysis covered the Union Government as well as select States – Bihar, West Bengal and Haryana (States with high Muslim population), going up to the level of districts to assess the implementation of select programmes and schemes.

The study findings garnered a lot of media interest and were extensively covered in newspapers. As a follow-up, the Study team also presented the findings to the National Advisory Council with concrete recommendations for policy action.

### **3. Research and advocacy to influence the policy priorities in the 12<sup>th</sup> Five Year Plan**

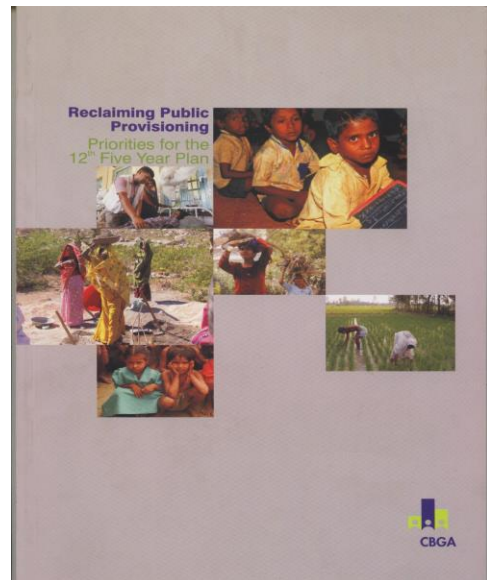
A lot of momentum was gained in CBGA's advocacy agenda, in 2011, for increased budgetary allocations in the social sector. A significant part of this was carried out through collaborative efforts towards influencing the priorities of the 12<sup>th</sup> Five Year Plan as reported below.

CBGA was part of a delegation that presented recommendations to the National Advisory Council on the need for prioritizing allocations for the urban poor and designing more inclusive policies to address the gaps in accessing basic services. CBGA, along with others, presented to the Planning Commission, the gaps in terms of implementation of SCSP and TSP. This was based on the study that was done in collaboration with NCDHR.

In June 2011, CBGA collaborated with the Odisha Budget and Accountability Centre (OBAC) of the Centre for Youth and Social Development (CYSD), Bhubaneswar, to bring together all civil society budget groups in the country for influencing the 12<sup>th</sup> Five Year Plan. A number of Organisations were identified to anchor the preparation of advocacy notes focusing on selected themes. These advocacy notes were subsequently prepared by the anchor organisations in consultation with other civil society budgets groups.

The advocacy notes covered areas like: Education; Health; Water and Sanitation; Agriculture, Irrigation and Rural Development; Scheduled Caste Sub Plan and Tribal Sub Plan; Women and Child Rights; and these were consolidated by CBGA. These documents were shared with the Chairpersons, Secretaries, and Members of relevant Working Groups (formed by the Planning Commission and the Union Government) for the 12<sup>th</sup> Five Year Plan as well as Advisors and Senior Advisors and various Members of the Planning Commission in November 2011.

CBGA also organised a National Consultation on the 12<sup>th</sup> Five Year Plan in New Delhi in November 2011 to discuss the policy priorities that should reflect in the Plan. A number of academicians, experts, activists and civil society voices from across the country were brought together to deliberate upon important issues like nature of public spending through the Plan, its implications for systemic weaknesses at the sub-national level and adequacy of public resources for investments in the Five Year Plan. Based on the proceeding of this consultation, a publication titled “Reclaiming Public Provisioning: Priorities for the 12<sup>th</sup> Five Year Plan” was brought out and was disseminated widely during November 2011 to January 2012.



#### 4. Efforts towards enhancing public understanding of taxation

In continuation with its work of looking at the revenue side of the budget that commenced in the previous year, CBGA continued to intensify its efforts in this area in 2011-12. The emphasis was not only on deepening the body of research but also on incorporating the same in furthering sustained advocacy with key stakeholders.

Three Working Papers were prepared covering different dimensions of tax issues.

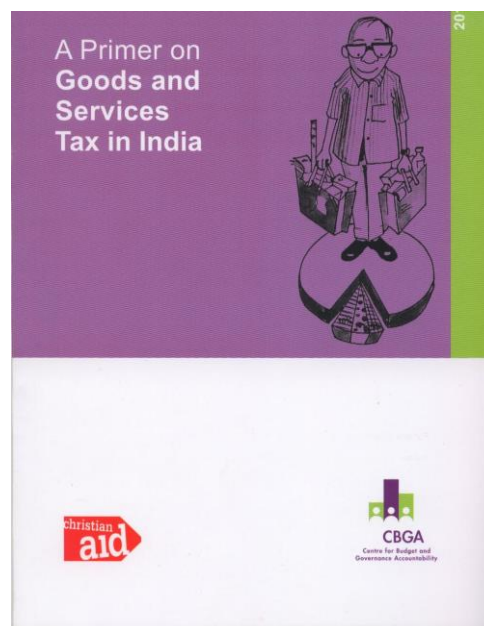
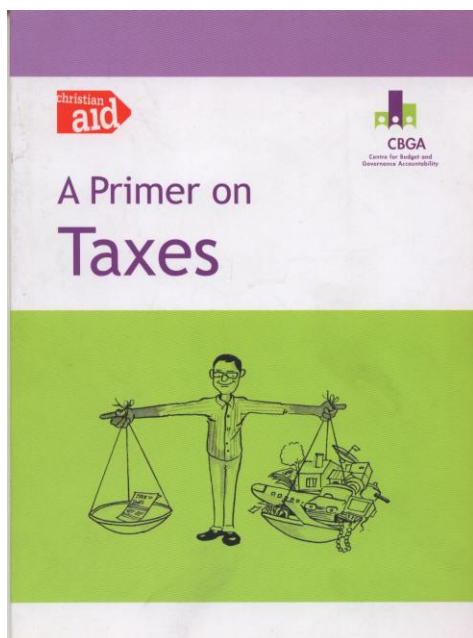
The Working Paper on *Tax Exemptions in the Central Government Tax System in India* discusses the rationale of tax exemption and its implications on the government revenue. It explores briefly important recommendations made by various Tax Reforms Committees of India regarding tax exemptions and certain features of present tax exemptions system prevalent in India. It also points to the relevance of the recently proposed Direct Tax Code and the narrative in the Union Budget 2011-12 on tax exemptions as well as on the loss of revenue to the Indian government due to various tax exemptions.

Another Working Paper on *Tax Dodging* is an attempt to provide an overview of the tax evasion and tax avoidance practices and related issues. The paper tries to make a distinction between tax evasion and avoidance and their implications for the society; and explores the reasons for such practices. Some methods of tax evasion and avoidance practices are also discussed with experiences cited from different countries. Finally, the paper explores some current ongoing regulatory measures as well as possible ways to combat tax evasion and avoidance practices.

A Working Paper was also developed on *Gender and Taxation Policies*. The paper explores some pertinent issues regarding Gender and taxation.

The level of engagement around tax issues was stepped up to also ensure that there is significant increase in the impact of the work being carried out:

- A Capacity Building Workshop on “Taxation in India” for building capacity of CSOs to work on taxes and spreading awareness on taxes among general public was organised in collaboration with Christian Aid and COVA in Hyderabad in May 2011.
- Primers on Taxes, which were printed in 2011, were widely disseminated among CSOs, the policy community, the Members of Parliament, among others. Translation of these outputs into Hindi was carried out for increased outreach.
- The year also provided an opportunity to participate in the G-20 related Consultations among Indian CSOs pertaining to a range of issues relevant for CBGA’s work. In these Consultations with other national level CSOs and networks in the country, CBGA led the discussions on issues like banking secrecy, automatic tax information exchanges, country-by-country reporting and in particular imposition of Financial Transactions Tax (FTT).



- A number of staff of CBGA presented papers and shared relevant tax related issues at different international fora as listed below:

- in the World Social Forum in Dakar, Senegal in February 2011. The event, which was sponsored by SOMO, Christian Aid and Tax Justice Network helped broaden CBGA's understanding around taxation issues of other African countries;
- in the South Asia Social Forum, Dhaka, Bangladesh organised by SUPRO during November 2011;
- in the consultation on 'Public debt, foreign aid, financial crisis, tax and governance issues of Bangladesh' organised by Centre for Policy Dialogue (CPD), Private Equity BD and Department of Economics, Dhaka University;
- in Eurodad and CRBM International Conference on "The private turn in development finance: Effective for development?" in Rome in May 2011;
- in International Workshop on "Civil society strategies towards tax justice - what next?" hosted by MISEREOR, Global Policy Forum and terre des hommes in Bonn, Germany during September 2011. CBGA presented an overview of Indian civil society's advocacy on taxes; and
- in the Annual Conference of the Task Force on Financial Integrity and Economic Development on "Tackling the Shadow Financial System: A Working Plan for the G20" in October 2011 in Paris, France.

In the Consultation on the 12<sup>th</sup> Five Year Plan that CBGA organised in New Delhi in November 2011, concerns pertaining to Resource Mobilisation were also part of the deliberations, among other issues. A session was devoted for this, where experts shared their views regarding problems and issues related to resource mobilization at the Union and State level. Issues of tax evasion, tax avoidance and problems in tax administration were also discussed.

Another important activity undertaken in 2011 was engagement with the Tax Justice Network mainly by way of seeking their critical inputs/ suggestions for research work and connecting with the global network to align our work with the emerging needs at the global level. The Task Force on Financial Integrity and Economic Development is among other vital stakeholders at the global level, which CBGA is partnering with for facilitating expansion of the civil society network at the South Asia level.

## **5. Strengthening legislative oversight of Budget**

CBGA has made significant efforts to reach out to a large number of Members of Parliament both in the Upper House (Rajya Sabha) and Lower House (Lok Sabha). Since the last few years, CBGA has been consistently sharing its publication, “Response to Union Budget”, with a large number of MPs in the Budget session of Parliament. During the 2011-12 Budget session, MPs from various political parties such as Biju Janata Dal (BJD), Telugu Desam Party (TDP), Left parties (CPI, CPM and others), Bharatiya Janata Party (BJP) and some members of Indian National Congress (INC) used CBGA’s analysis in the process of Parliament’s General Discussion and Detailed Discussion of budgets of selected Departments.

Some of the MPs have also referred to research outputs by CBGA and media coverage on CBGA’s research findings in raising questions in Parliament in different Sessions.

- In December 2011, eight MPs of Telugu Desam Party (TDP) had a meeting with CBGA team on Budgets and key policy issues for the 12<sup>th</sup> Five Year Plan. Similarly, MPs from Biju Janata Dal, CPIM and CPI have had discussions with CBGA on a number of public policy issues in 2011.
- In the National Convention on Union Budget 2012-13, three MPs from different political parties participated in the programme; and, as a follow-up to the National Convention, four MPs endorsed CBGA’s demands and wrote to the Union Finance Minister seeking an appointment for a delegation representing the PBI to submit the Charter of Demands from Union Budget 2012-13.
- In March 2012, CBGA organised a Consultation on tax issues with MPs from different political parties; around 15 MPs from four different parties joined this Consultation and participated in the discussion.

## **6. Capacity building of CSOs in budget analysis and advocacy**

In 2011, CBGA initiated a long term partnership with Life Education and Development Support (LEADS) Trust, based in Ranchi, Jharkhand, with the objective of strengthening the engagement of CSOs in Jharkhand with analysis of the State Budget and advocacy with policymakers in the State.

CBGA has collaborated with the Revitalizing Rainfed Agriculture (RRA) Network to provide research support on a few critical issues, such as, assessing the priority for agriculture, and more specifically, rainfed agriculture, in budgetary expenditure in India since the 1990s. By December 2011, CBGA contributed two Working Papers and several Fact Sheets to the RRA

Network on budget-related aspects of rainfed agriculture, including the overall priority, focus on agricultural research and education, trends at the state level, focus on seeds, fertilizers, and so on. It was also observed by the Network that there is a need to examine the district level trends and constraints in implementation of agriculture related government programmes and hence CBGA initiated a district level analysis covering three States.

In order to develop greater understanding on the *responsiveness of the government budgets and policies for the urban poor*, a research study was carried out in collaboration with two NGOs based in Lucknow to assess the performance of two Class-I cities in Uttar Pradesh - Allahabad and Lucknow, based on field based survey and analysis of municipal budgets. The study exposes the gaps in provisioning of basic health, education, housing, water and sanitation in slums and low income pockets of cities and reveals that even with JNNURM in place; little has been achieved in terms of providing quality life to the weaker sections of the society, both the low income group and lower caste sections in the cities.

A study was carried out in collaboration with Jagori, a women's rights group, for assessing the extent of gender-responsiveness of water and sanitation sector at the urban municipal level, taking the case of Delhi. The study focused on analysis of public provisioning of water and sanitation services in two re-location colonies of Bawana and Bhalswa in Delhi. This study contributed towards a larger Action Research Project on Women's Rights and Access to Water and Sanitation in Asian Cities (2009-2011).

CBGA was approached by the National Centre for Promotion of Employment for Disabled People (NCPEDP), a leading disability rights network in the country, in early 2011 to explore opportunities for collaboration. NCPEDP is carrying out an extensive research study focusing on assessing government's priority in the realizing, promoting and protecting rights of persons with disabilities. The broad objectives of the research included: Developing a baseline of allocations for persons with disabilities, Establishing the standards for public expenditure allocation for persons with disabilities, Assessing funding gaps, and Describing the institutional (policy, administrative, political) context and the factors that promote and deter the progressive use of public finances in support of realizing persons with disabilities rights.

In this regard, the study team from NCPEDP was trained by CBGA staff through an intensive two-month orientation programme, during which, the team from NCPEDP was stationed at CBGA. A series of capacity building workshops were also planned in this regard. Following the duration of internship / orientation, CBGA continued to support the NCPEDP research team in carrying out the research study to track government spending for persons with disability at the national and State level. Two States (Tamil Nadu and Orissa) formed part of the state level analysis. The outcome of the research study fed into an international monitoring report on disability rights and a counterpart to similar studies carried out in Asia (by Philippines).

CBGA provided research inputs to the National Alliance of People's Movements (NAPM) for their People's Parliament or Jan Sansad organised in March 2012. This was a platform of more than 500 peoples' representatives, in order to bring common people's concerns at the centre stage. Apart from raising a number of issues that afflict people's lives, NAPM presented an

Alternative Budget before the people for their endorsement. CBGA submitted a paper on selected sectors highlighting the key issues in the sectors, the trends in allocations and the key demands from the Union Budget.

In addition to these, a number of **capacity building workshops** were organised in 2011-12 for a range of stakeholders to enhance their understanding on budgets. Month-wise details of all these events are presented below:

#### May 2011

In a consultation organised by BARC at Jaipur, a staff from CBGA facilitated a session on implementation of SCSP and TSP in the Union and State Budgets for NGOs and government officials of Rajasthan.

As part of a series of workshops planned with the Ministry of Women and Child Development to introduce Gender Budgeting at the State level, CBGA staff facilitated specific sessions on the methodology and concerns pertaining to GB in a workshop organised for officials of Tamil Nadu government.

#### June 2011

CBGA conducted annual training workshop for interns of NCAS on budgets and other thematic issues. CBGA also shared its analysis on implementation of SCSP and TSP in the Union and State Budgets with NGOs working on tribal rights in a consultation conducted by NCAS.

A two day capacity building workshop was held on 27-28 June 2011 in Udaipur. The workshop focused on Gender Budgeting and was meant for staff of Seva Mandir, an NGO based in Udaipur. This was to promote the adoption of gender-responsive policies in interventions being planned for the community.

At the behest of the National Council for Promotion of Employment of Disabled People (NCPEDP), CBGA undertook specific sessions on the rationale and scope of budget analysis from the lens of a specific segment of population in a training workshop for the disability rights activists.

#### August 2011

CBGA organised a State level Consultation with NCDHR to disseminate the findings of SCSP and TSP study with NGOs and Government officials in Lucknow. It also co-organised with NCDHR, a National Consultation in Delhi, to release and discuss the Study findings. CBGA also conducted a training workshop for NGOs working on tribal rights on TSP at Ranchi, which was organised by Leads Trust, Jharkhand.



### September 2011

Taking forward our work done on assessing the budget priority for the minorities, CBGA conducted a training and capacity building workshop with the research team of Awaz-e-Niswan on implementation of Sachar Committee recommendations. It was held in Mumbra of Thane district in Maharashtra.

CBGA and NCDHR also organised a Dissemination Consultation on SCSP for Dalit NGOs and government officials in Patna.

### October 2011

In order to disseminate the need for greater priority for the Muslims in government budgets, CBGA shared concerns pertaining to 'Policy priorities for Muslims in India' with Muslim NGOs and academia at Gandhi Peace Foundation in Delhi. The Programme was organised by All India Educational Movement – a collaboration of Muslim NGOs.

### November 2011

A Training Workshop was held for academic staff of National Shibli College, Azamgarh, Uttar Pradesh on the status of Sachar Report's implementation. The workshop was organised by Association for Advocacy and Legal Initiative (AALI) in collaboration with CBGA. We also conducted a Training Workshop on Implementation of SCSP for NGOs in collaboration with ActionAid in Kushinagar, Uttar Pradesh.

CBGA and NCDHR organised a dissemination consultation on SCSP for Dalit NGOs and government officials in Bhopal.

CBGA was part of a training programme organised by NCPEDP for the activists working on rights of persons with disabilities to help them adopt budget analysis as a tool for effective advocacy with the government.

CBGA also facilitated specific sessions on the need to review the methodology adopted to carry out Gender Budgeting by the Union Government in a workshop organised by Union Ministry of Women and Child Development. The participants were senior officials from various Union Government ministries implementing various programmes.

### December 2011

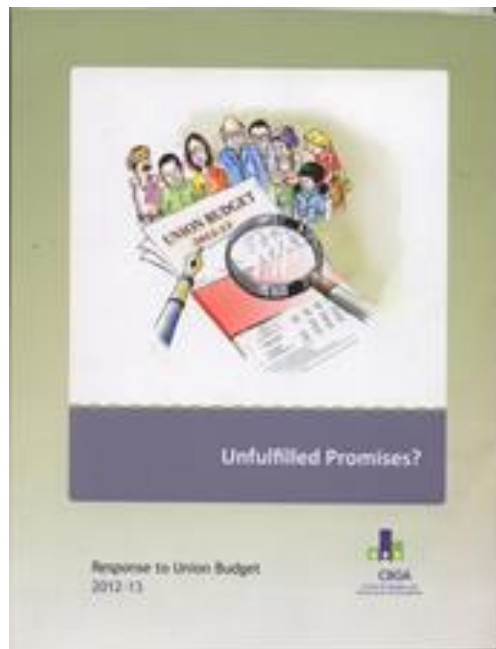
A Training workshop in was conducted in Patna with Bihar Voluntary Health Association (BVHA) on December 10. The main focus of the workshop was strengthening the Village Health and Sanitation Committee under NRHM. CBGA was also part of training workshop on Decentralised Planning in Health Services under NRHM organised by Centre for Health and Social Justice. CHSJ had organised the workshop for its partners in the states.

In 2011-12, CBGA also brought out two primers on budget related issues and disseminated those widely. The *Primer on Taxes* and the *Primer on Goods and Service Taxes* were produced under this category.



## 7. Research and dissemination on the Union Budget and important public policy issues

- Research on the Union Budget (Response to Union Budget 2012-13)

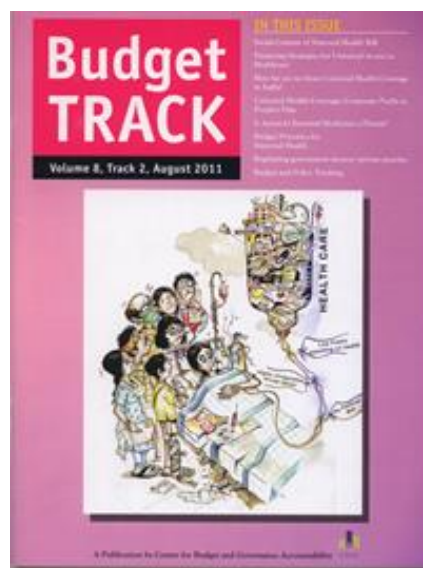


Like every year, this year too, CBGA examined the Union Budget from the perspective of the poor and the marginalised sections, and prepared a Response document within 24 hours of the presentation of the Union Budget in Parliament on 16<sup>th</sup> March 2012. This document serves as a yardstick to compare the 'people's demands from the Union Budget' as emanating from the Regional and National Conventions on Union Budget with the government's responsiveness to these demands. On the basis of the research findings of CBGA, the analysis was able to highlight the implications of the budget on critical sectors and disadvantaged sections of population and helped gauge the extent to which the government has fulfilled its commitment in different sectors. The analysis was also shared at a Panel Discussion organised by CBGA, the day after the Union Budget was presented.

On March 17, 2012, CBGA organised the Panel Discussion on Union Budget 2012-13. CBGA's analysis of the Union Budget 2012-13 was carried by several mainstream dailies. CBGA's Response to Union Budget 2012-13 was also shared widely among the Members of Parliament and civil society organisations.

- Budget Track

Budget Track that began as a newsletter but has evolved into more of a journal of special articles focusing on a particular theme, is another of CBGA's well-received publications. In the wake of the discussions on provisioning of universal and free healthcare by the government, the Volume 8 - Track 2 of Budget Track, brought out by CBGA in August 2011, focused on the social context of the draft National Health Bill. Previously, the January 2011 issue of Budget Track had focused on the need to re-assess and review the budgetary and policy provisions for universalising food security for all.



- Research on public investments in agriculture

As noted earlier, as part of CBGA's collaboration with the Revitalizing Rainfed Agriculture (RRA) Network to provide research support on a few critical issues, CBGA contributed several Fact Sheets to the RRA Network on budget-related aspects of rainfed agriculture, including the overall priority, focus on agricultural research and education, trends at the state level, focus on seeds, fertilizers, and so on.

- Research on the priority for promoting low carbon measures through budgetary policies and government spending towards adaptation to climate change

- CBGA with the support of Shakti Sustainable Energy Foundation has initiated research on "Assessment of Expenditure Priorities for Low Carbon Economy in India: The Study of Union Budgets". The study intends to develop a comprehensive methodology on expenditure priorities of the Union Government that would increase the responsiveness of the government towards mitigating climate change and promoting Low Carbon Economy (LCE) in the country.
- CBGA has taken up another research study titled "Priorities in Budgets for Adaptation to Climate Change: Analysis from a Gender Lens" in collaboration with Alternative Futures (AF) with the support of Climate Development Knowledge Network (CDKN). The research study aims to analyse public provisioning for adaptation-related government programmes and schemes in four selected states (Uttar Pradesh, Madhya Pradesh, Uttarakhand and West Bengal) and review the gender-responsiveness of the concerned programmes and schemes.



- Publication and dissemination of the *Budgeting for Change* series of outputs (UNICEF-CBGA Policy Briefs)

CBGA published (with UNICEF) and disseminated the *Budgeting for Change* series of outputs (based on the research carried out in the last few years, by CBGA and UNICEF, to understand the bottlenecks constraining implementation of social sector

schemes focusing on children) among civil society organisations, academia, policymakers and international development organisations at the national level. These covered the analyses of public investments for children in India which was carried out with UNICEF's support. The series includes an Overview Paper, four Briefing Papers focusing on some of the major development programmes in the social sectors and five Briefing Papers focusing on the Budgets of five States, namely, Chhattisgarh, Madhya Pradesh, Odisha, Rajasthan and Uttar Pradesh. The series of Briefing Papers presented in this collection are aimed at highlighting the practical challenges that confront India in the implementation of its policies and programmes for addressing different aspects of child rights.

## **SOME POSITIVE AND ENCOURAGING DEVELOPMENTS**

It would be worthwhile to note here that, during the year 2011-12, the organisation succeeded in strengthening –

- People’s Budget Initiative (PBI), which promotes the engagement of CSOs from across the country with the processes of the Union Budget;
- Efforts towards deepening of planning and budgetary strategies for disadvantaged sections of population, such as, Scheduled Caste Sub Plan, Tribal Sub Plan, Gender Responsive Budgeting, and programmes for the development of minorities;
- Research and advocacy to influence the policy priorities in the 12<sup>th</sup> Five Year Plan;
- Efforts towards enhancing public understanding of taxation;
- Capacity building of CSOs in budget analysis and advocacy in several States;
- Linkages with global civil society networks / campaigns on issues relevant for CBGA’s interventions within the country; and, also,
- Some of the processes / measures relating to organisational development and performance.

Some of the most inspiring developments in 2011-12 have been the following:

- Being able to reach out to a wide audience across the country through the five Regional Conventions on Union Budget conducted in five different regions during November 2011;
- The collaboration with the National Mission for Empowerment of Women (NMEW) of the Union Ministry of Women and Child Development for deepening of Gender Budgeting in the Union Government;
- The “Promises to Keep” series of stories, based on CBGA’s research, being carried in the Times of India in the run up to the Union Budget for the third successive year; and
- Being able to reach out to a large number of Members of Parliament with policy advocacy messages on taxation issues.

## CHALLENGES

It is important to recognize the challenges that the organisation continues to face. Some of the key challenges before us in 2011-12 were the following:

- A large number of CSOs working at the grassroots level in the country have conveyed the need for tracking of budgets / government funds at the district and sub-district level in order to improve transparency, participation and accountability in budgets. However, CBGA, or other CSOs focusing on budget work in the country, have not yet made adequate efforts towards developing simple and easily replicable methodologies / tools for tracking of funds at the district and sub-district level across different development sectors.
- CBGA's efforts pertaining to transparency in budgets have focused primarily on the Union Budget and State Budgets, while the lack of transparency in budgets at the district and sub-district level poses a more serious challenge in the country.
- It was realized that with an addition to the staff strength, the capacity building of CBGA staff needed to be prioritized.
- The year 2011-12 also brought with it a significant increase in the expectations or demands of a range of stakeholders from CBGA; the organisation tried to address this by prioritizing its long-term goals and stakeholders over the opportunities for short-term gains.

## WAY AHEAD

Critical reflections about the past and the present scenario of the organisation help in understanding what worked for the organisation and what didn't, and, thus enable in planning more effectively the strategies for the future. In this regard, an **External Review of CBGA** by a team of (independent) experts was carried out in 2011-12. The Governing Board of CBGA suggested a plan of action in this regard, which was pursued in the last four months of the financial year (i.e. during December 2011 to March 2012). A comprehensive review of CBGA, along the lines suggested by the Board of Trustees, was carried out. The report of this External Review of CBGA suggests necessary measures that would need to be taken to consolidate the organisation's strengths and address its weaknesses. The organisation, through its Board of Trustees as well as the team, would pursue some of those recommendations in the next two years.

In terms of the focus of CBGA's work in the next few years, the following are **some of the important goals / objectives** that would be pursued:

- Improvement in the capacity of relevant stakeholders to engage with budgets;
- Improvements in transparency and scope for participation in budget processes;
- Increase in budget allocations for Social Sectors and policy measures for better utilization of allocations for these sectors;
- Deepening of planning and budgetary strategies for disadvantaged sections of population; and
- Enhancing public understanding of tax issues.

Some of the **strategies to be adopted** by the organisation, in order to accomplish its goals, would include the following:

- Adequate focus on issues, stakeholders and opportunities at the grassroots level that (a) resonates the concerns of grassroots level CSOs on poor implementation of development schemes, (b) highlights the lacunae in budget transparency at the district and sub-district level and identifies necessary corrective measures in budgetary policies and processes, and (c) facilitates developing easily replicable methodologies for district and sub-district level tracking of funds in different development sectors and popularizing those;
- Stronger and more sustained collaboration with civil society budget groups across the country;
- Focusing on strengthening the institutional mechanisms for legislative oversight of the budget at the national level;
- Alliances with a number of ministries / departments / agencies in the Union Government for providing research inputs in policy formulation processes and support towards capacity building of government staff in adoption of new budgetary and planning strategies; and
- For a larger outreach at the subnational level, consolidating efforts to bring out publications in Hindi and collaborating with partners in States to bring out publications in regional languages.

## **OUR FUNDERS**

In the financial year 2011-12, CBGA relied upon the support of the following institutions.

For core / institutional fund support, we are grateful to:

- Ford Foundation,
- International Budget Partnership – Partnership Initiative, and
- International Development Research Centre - Think Tank Initiative.

For fund support tied to research and advocacy efforts in specific areas, we are grateful to:

- Christian Aid,
- ClimateWorks Foundation,
- European Debt and Development Network,
- Oxfam India,
- Oxfam Novib,
- UNDP,
- UN Women, and
- WaterAid.

### **CBGA TEAM (as of March 2012)**

Bhumika Jhamb	Programme Officer
Bhuwan Chand Nailwal	Finance & Admin. Officer
Gyana Ranjan Panda	Programme Officer
Harsh Singh Rawat	Office Assistant
Jawed Alam Khan	Research Officer
Kanika Kaul	Programme Officer
Khwaja Mobeen Ur Rehman	Programme Associate
Manzoor Ali	Research Consultant
Narendra Jena	Research Consultant
Neha Hui	Research Consultant
Nilachala Acharya	Research Consultant
Pooja Parvati	Research Coordinator
Pooja Rangaprasad	Programme Consultant
Priyadarshini Mohanty	Programme Officer
Sakti Golder	Research Officer
Sankhanath Bandyopadhyay	Research Officer
Saumya Shrivastava	Research Assistant
Subrat Das	Executive Director
Sumita Gupta	Finance & Admin. Associate
Tara Rawat	Finance & Admin. Assistant
Trisha Agarwala	Research Officer

### **BOARD OF TRUSTEES OF CBGA (as of March 2012)**

Dr. Shantha Sinha	President, BoT
Mr. John Samuel	Secretary, BoT
Mr. Anil K. Singh	Treasurer, BoT
Mr. Amitabh Behar	Member, BoT
Mr. Jagadananda	Member, BoT
Dr. Jayati Ghosh	Member, BoT
Mr. Manuel Alphonse	Member, BoT
Dr. Praveen Jha	Member, BoT
Dr. Virginia Srivastava	Member, BoT



### Information on Distribution of Staff by Gender and Salary

Slab of gross monthly salary (in Rs.) plus benefits paid to staff	Male Staff	Female Staff	Total Staff
< 5000	0	0	0
5000 - 10000	0	0	0
10001 - 25000	01	02	03
25001 - 50000	09	07	16
> 50000	01	01	02

(As of March 2012)

### Details of International Travel by Staff / Board Members at the expense of the organisation in the Financial Year 2011-12

Name & Designation of Staff / Board Member	Designation	Purpose of Travel	Cost Incurred by CBGA on Air Travel and Accommodation (if any)	Air Travel and Accommodation Sponsored By
Divya Singh	Programme Officer	Traveled to <b>Kathmandu, Nepal</b> in April 2011 for conducting CBGA's Workshop in a project called "Creating a South Asian Alliance for Budget Accountability"	Rs. 1,23,118/- (This includes cost incurred on the first 5 entries mentioned in this list, i.e. for all 5 persons who traveled to Kathmandu, Nepal in April 2011.)	Oxfam Novib supported project of CBGA ("Creating a South Asian Alliance for Budget Accountability")

Gyana Ranjan Panda	Programme Officer	Traveled to <b>Kathmandu, Nepal</b> in April 2011 for conducting CBGA's Workshop in a project called "Creating a South Asian Alliance for Budget Accountability"		Oxfam Novib supported project of CBGA ("Creating a South Asian Alliance for Budget Accountability")
Pooja Parvati	Research Coordinator	Traveled to <b>Kathmandu, Nepal</b> in April 2011 for conducting CBGA's Workshop in a project called "Creating a South Asian Alliance for Budget Accountability"		Oxfam Novib supported project of CBGA ("Creating a South Asian Alliance for Budget Accountability")
Subrat Das	Executive Director	Traveled to <b>Kathmandu, Nepal</b> in April 2011 for conducting CBGA's Workshop in a project called "Creating a South Asian Alliance for Budget Accountability"		Oxfam Novib supported project of CBGA ("Creating a South Asian Alliance for Budget Accountability")
Vinod Vyasulu	Special Advisor to CBGA	Traveled to <b>Kathmandu, Nepal</b> in April 2011 as a Resource Person for		Oxfam Novib supported project of CBGA ("Creating a South Asian Alliance for

		CBGA's Workshop in a project called "Creating a South Asian Alliance for Budget Accountability")		Budget Accountability")
Pooja Parvati	Research Coordinator	Traveled to <b>Rome, Italy</b> in May 2011 for attending the Eurodad 2011 International Conference "The private turn of development finance" (Rome - Italy, 18-20 May 2011)	N/A	European Network on Debt and Development (EURODAD)
Subrat Das	Executive Director	Traveled to <b>Amsterdam, the Netherlands</b> in July 2011 for attending a Workshop organised by the International Budget Partnership (IBP) for discussions towards a Global Movement for Budget Transparency, Accountability and Participation	N/A	International Budget Partnership (IBP)

Pooja Parvati	Research Coordinator	Traveled to <b>Bonn, Germany</b> in September 2011 for attending the <i>Dialogue Event with Civil Society and Private Sector: "How to Operationalize the International Tax and Development Agenda"</i> hosted by the International Tax Compact	N/A	International Tax Compact / GIZ
Subrat Das	Executive Director	Traveled to <b>Paris, France</b> in October 2011 for attending the Annual Conference of the Task Force on Financial Integrity and Economic Development	N/A	European Network on Debt and Development (EURODAD)
Jawed Alam Khan	Research Officer	Traveled to <b>Cairo, Egypt</b> in October 2011 for Presenting a Paper in an International Conference on Development Issues	Rs. 59,934/-	CBGA's Core / General Support Funds
Subrat Das	Executive Director	Traveled to <b>Dar es Salam, Tanzania</b> in November	N/A	International Budget Partnership (IBP)

		2011 for attending International Budget Partnership's meeting to launch a Global Movement for Budget Transparency, Accountability and Participation		
Bhumika Jhamb	Programme Officer	Traveled to <b>Dar es Salam, Tanzania</b> in November 2011 for attending International Budget Partnership's meeting to launch a Global Movement for Budget Transparency, Accountability and Participation	N/A	International Budget Partnership (IBP)
Nilachala Acharya	Research Officer	Traveled to <b>Harare, Zimbabwe</b> in January 2012 for Presenting a Paper in an International Conference on Agrarian Issues	Rs. 67,705/-	CBGA's Core / General Support Funds
Pooja Parvati	Research Coordinator	Traveled to <b>Kathmandu, Nepal</b> in January 2012 as a Resource	N/A	Pro-Public, Nepal

		Person for a Training Workshop on Social Accountability Tools organised by Pro-Public, Nepal		
Gyana Ranjan Panda	Programme Officer	Traveled to <b>Kathmandu, Nepal</b> in January 2012 as a Resource Person for a Training Workshop on Social Accountability Tools organised by Pro-Public, Nepal	N/A	Pro-Public, Nepal
Jawed Alam Khan	Research Officer	Traveled to <b>Kathmandu, Nepal</b> in January 2012 as a Resource Person for a Training Workshop on Social Accountability Tools organised by Pro-Public, Nepal	N/A	Pro-Public, Nepal
Sankhanath Bandyopadhyay	Research Officer	Traveled to <b>Dhaka, Bangladesh</b> in February 2012 as a Resource Person for a Consultation on Tax Justice	Rs. 45,013/-	Christian Aid supported project at CBGA ("Enhancing Public Understanding of Taxation")

		being organised by SUPRO and Tax Justice Network		
Pooja Parvati	Research Coordinator	Traveled to <b>Cape Town, South Africa</b> in March 2012 for attending International Budget Partnership's Advanced Training Workshop on Budget Analysis and Advocacy	N/A	International Budget Partnership (IBP)
Gyana Ranjan Panda	Programme Officer	Traveled to <b>Cape Town, South Africa</b> in March 2012 for attending International Budget Partnership's Advanced Training Workshop on Budget Analysis and Advocacy	N/A	International Budget Partnership (IBP)

## ANNEXURE

### List of Activities and Outputs completed in 2011-12

#### **Research on the Union Budget**

- *Reclaiming Public Provisioning: Priorities for the 12<sup>th</sup> Five Year Plan*
- *Charter of Demands from Union Budget 2012-13* (basis for pre-budget advocacy)
- *Unfulfilled Promises? - Response to Union Budget 2012-13* (post-budget analysis)

#### **Budget Track**

- Budget Track- Volume 8, Track 2 (Special Issue focusing on government financing of healthcare in India)

#### **Major Studies**

- Implementation of Scheduled Caste Sub Plan and Tribal Sub Plan: A Study of Union Budget and State Budgets in India (in collaboration with *NCDHR*)
- Promises to Keep - A Study on the Implementation of Sachar Committee Recommendations (in collaboration with *Centre for Equity Studies*)
- Gender Responsive Budgeting: A study of ICDS in two districts of Rajasthan (in collaboration with *Budget Analysis Rajasthan Centre*)
- Gender Responsive Budget Analysis in Water and Sanitation (in collaboration with *Jagori*)
- Recognising Gender Biases, Rethinking Budgets- Review of GRB Methodology at the Union and State level

#### **Working Papers**

- Tax Exemptions in the Central Government Tax System in India
- Tax Evasion and Avoidance in India
- Gender Implications of the Taxation System in India
- Policy Priorities for Development of Muslims in the 11<sup>th</sup> Plan: An Assessment

#### **Primers/Manuals/Handbooks**

- Primer on Taxes
- Primer on Goods and Services Tax

#### **Capacity Building Workshops on Budget Analysis and Advocacy**

May 2011

- CBGA facilitated a session on implementation of SCSP and TSP in the Union and State Budgets in a Consultation organised by BARC at Jaipur for NGOs and government officials of Rajasthan.
- CBGA facilitated specific sessions on the methodology and concerns pertaining to Gender Budgeting in a workshop organised for officials of Tamil Nadu government organised by Ministry of Women and Child Development.



#### June 2011

- CBGA conducted annual training workshop for interns of NCAS on budgets and other thematic issues (SCSP; TSP; Child Budgeting; and Priority for Agriculture, Health, Water and Sanitation).
- CBGA shared its analysis on implementation of SCSP and TSP in the Union and State Budgets with NGOs working on tribal rights in a consultation conducted by NCAS.
- A two day capacity building workshop on Gender Budgeting for staff of Seva Mandir (an NGO based in Udaipur) was held on 27-28 June 2011 in Udaipur.
- CBGA undertook specific sessions on the rationale and scope of budget analysis from the lens of a specific segment of population in a workshop organised by National Council for Promotion of Employment of Disabled People (NCPEDP).

#### August 2011

- CBGA organised a State level Consultation with NCDHR to disseminate the findings of SCSP and TSP study with NGOs and Government officials in Lucknow.
- CBGA co-organised (with NCDHR) a National Consultation in Delhi to release and discuss the Study findings on Implementation of SCP and TSP.
- CBGA conducted a training workshop for NGOs working on tribal rights on TSP at Ranchi organised by Leads Trust, Jharkhand.

#### September 2011

- CBGA conducted a training and capacity building workshop in Mumbra, Thane district in Maharashtra with the research team of Awaz-e-Niswan on implementation of Sachar Committee recommendations.
- CBGA and NCDHR organised a Dissemination Consultation on SCSP for Dalit NGOs and government officials in Patna.

#### October 2011

- CBGA shared concerns pertaining to 'Policy priorities for Muslims in India' with Muslim NGOs and academia at Gandhi Peace Foundation in Delhi which was organised by All India Educational Movement – a collaboration of Muslim NGOs.

#### November 2011

- CBGA facilitated a Training Workshop on the status of Sachar Report's implementation organised by Association for Advocacy and Legal Initiative (AALI) for academic staff of National Shibli College, Azamgarh, U.P.
- CBGA conducted a Training Workshop on Implementation of SCSP for NGOs in collaboration with Action Aid in Kushinagar, UP.
- CBGA and NCDHR organised a dissemination consultation on SCSP for Dalit NGOs and government officials in Bhopal.
- CBGA was part of a training programme organised by NCPEDP for the activists working on disability rights to understand budget analysis as a tool for effective advocacy with the government.

- CBGA facilitated specific sessions on the need to review the methodology adopted to carry out Gender Budgeting by the Union government in a MWCD-IIPA workshop in Delhi for senior officials from various Union government departments / Ministries.

December 2011

- A Training workshop on strengthening the Village Health and Sanitation Committee under NRHM was conducted in Patna with Bihar Voluntary Health Association (BVHA) on December 10.
- CBGA was part of training workshop on Decentralised Planning in Health Services under NRHM organised by Centre for Health and Social Justice for its partners in the states.

February 2012

- Training workshop on Budget Analysis and Advocacy from the Lens of Persons with Disabilities, New Delhi, 2-4 February 2012 (co-organised with NCPEDP, New Delhi)
- Training workshop on Budget Analysis and Advocacy focusing on Water and Sanitation, New Delhi, 13-15 February 2012 (co-organised with WaterAid)
- Training workshop on Budget Analysis and Advocacy focusing on Agriculture, New Delhi, 20-22 February 2012.

#### **Advocacy Programmes by CBGA**

- Consultation of Civil Society Budget Groups on “Engaging with the 12<sup>th</sup> Five Year Plan”, June 20, 2011, Bhubaneswar (co-organised with Odisha Budget and Accountability Centre)
- Panel Discussion on Global Norms for Budget Transparency: Perspectives from India, July 19, 2011, New Delhi (co-organised with International Budget Partnership)
- National Consultation on Implementation of SCSP and TSP by the Union Government and Selected States, August 26, 2011, New Delhi (co-organised with NCDHR)
- Consultation on Civil Society Budget Groups’ Engagement with the Twelfth Five Year Plan, October 20, 2011, New Delhi
- National Consultation on the 12<sup>th</sup> Five Year Plan, November 3, 2011, New Delhi
- Regional Convention on Union Budget 2012-13 (Southern region), Hyderabad, November 26, 2011 (co-organised with CRSD, Hyderabad)
- Regional Convention on Union Budget 2012-13 (Western region), Pune, November 26, 2011 (co-organised with NCAS, Pune)
- Regional Convention on Union Budget 2012-13 (Eastern region), Ranchi, November 29, 2011 (co-organised with LEADS Trust, Ranchi)
- Regional Convention on Union Budget 2012-13 (North Eastern region), Guwahati, November 29, 2011 (co-organised with NEN, Guwahati)
- Regional Convention on Union Budget 2012-13 (Northern and Central region), Lucknow, November 30, 2011 (co-organised with GDS, Lucknow)

- National Convention on Union Budget 2012-13, December 7 -8, 2011, New Delhi
- Panel Discussion on Implications of the Supreme Court Verdict in the Vodafone Case for Taxation Policies in India, February 24, 2012, New Delhi
- Press Conference on People's Expectations from Union Budget 2012-13, March 13, 2012, New Delhi (co-organised with Oxfam India)
- Panel Discussion on the Tax System in India (with Members of Parliament), New Delhi, March 13, 2012
- Panel Discussion on the Union Budget 2012-13, March 17, 2012, New Delhi
- Panel Discussion on the Gender Responsiveness of the Union Budget 2012-13, March 19, 2012, New Delhi (co-organised with UN Women).

## TREASURER'S REPORT

With regard to the management of funds by Centre for Budget and Governance Accountability (CBGA) in the financial year 2011-12, I would like to bring to your attention the following points.

- CBGA received a total income of Rs. 3,00,76,681 in 2011-12, which was an increase of 17.3 % over the total income of Rs. 2,56,41,699 in the previous financial year.
- CBGA's total expenditure during the year 2011-12 was Rs. 2,96,90,693, which was an increase of 18 % over the total expenditure of Rs. 2,51,46,822 in the previous financial year.
- During the financial year 2011-12, Rs. 3,22,811 was received as Interest on Fixed Deposit.
- Fixed Deposit, as on 31<sup>st</sup> March 2012 (with the State Bank of India) was Rs. 40,56,442 (including cumulative Interest).
- CBGA has a Reserve Fund of Rs. 19,62,803 as on 31<sup>st</sup> March 2012.
- The net value of Fixed Assets of CBGA increased from Rs. 8,32,627 as on 31<sup>st</sup> March 2011 to Rs. 17,08,996 as on 31<sup>st</sup> March 2012. A periodic physical verification of all fixed assets is being undertaken by the Finance and Administration unit of CBGA.
- The financial accounts were prepared according to the standard accounting practices and statutory requirements prevailing in India and as applicable for NGOs.
- M/s J. K. Kalra & Co., Chartered Accounts have been appointed as Internal Auditor for monitoring the existing financial management systems.
- All statutory requirements, like, filing of returns to FCRA division of the Union Ministry of Home Affairs, tax returns to the Income Tax Department, and Employees Provident Fund returns to EPFO, were fulfilled during 2011-12.
- In the year 2011-12, CBGA relied upon the financial support of a number of institutions for working towards its goals and objectives. During 2011-12,

CBGA received core / institutional fund support from: *Ford Foundation, International Budget Partnership – Partnership Initiative, and International Development Research Centre - Think Tank Initiative*. During this year, it received fund support tied to research and advocacy efforts in specific areas from: *Christian Aid, ClimateWorks Foundation, European Debt and Development Network, Oxfam India, Oxfam Novib, UNDP, UN Women, and WaterAid*.

- Two of our funding partners in 2011-12, viz. ClimateWorks Foundation and European Debt and Development Network, are new partners for CBGA.

I wish to thank all donors and funding partners who have contributed financially towards achieving the goals and objectives of CBGA.

I also wish to thank the Executive Director and the Staff of the Finance and Administration Unit of CBGA for assisting me in discharging my responsibility as the Treasurer.

**Anil K. Singh**  
Treasurer  
Board of Trustees  
Centre for Budget and Governance Accountability

**FINANCIAL SUMMARY FOR 2011-12**  
(Presented in the next four pages)



# S. Sahoo & Co.

Chartered Accountants

## FORM NO. 10B

(See rule 17B)

### **Audit report under Section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions**


We have examined the Balance Sheet of "CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY" PAN: AAATC7931L as at 31<sup>st</sup> March, 2012 and the Income & Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust/institution visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below :-

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view :-

- (i) in the case of the Balance Sheet, of the state of affairs of the above named institution as at 31<sup>st</sup> March, 2012 and
- (ii) in the case of the Income & Expenditure Account the Surplus or Deficit of its accounting year ending on 31<sup>st</sup> March, 2012

The prescribed particulars are annexed hereto.

  
For and on behalf of  
S.SAHOO & CO.  
Chartered Accountants  
CA. Subhjit Sahoo, FCA, LLb  
Partner  
MM NO: 057426  
FRN:- 322952E



**Place :** New Delhi  
**Dated :** 26<sup>th</sup> September, 2012

**CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY**  
B-7 EXTN./ 110A (GROUND FLOOR), HARSUKH MARG, SAFDARJUNG ENCLAVE  
NEW DELHI - 110029 (INDIA)

AMOUNT IN INR

BALANCE SHEET AS AT 31 <sup>st</sup> MARCH 2012		F.Y. 2011-12	F.Y. 2010-11
SCHEDULE			
<b>SOURCES OF FUND</b>			
<b>I.FUND BALANCES:</b>			
a. General Fund	[01]	19,62,903.08	15,76,916.00
b. Asset Fund	[02]	16,34,456.00	7,48,181.00
c. Corpus Fund		25,000.00	25,000.00
<b>II.LOAN FUNDS:</b>			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
<b>TOTAL Rs.</b>	<b>[ I + II ]</b>	<b>36,22,359.08</b>	<b>23,50,097.00</b>
<b>APPLICATION OF FUND</b>			
<b>I.FIXED ASSETS</b>			
Gross Block	[03]	29,51,974.00	15,33,766.00
Less: Accumulated Depreciation		12,42,978.00	7,01,139.00
Net Block		<b>17,08,996.00</b>	<b>8,32,627.00</b>
<b>II. Investment</b>	[04]	<b>40,56,442.00</b>	<b>40,13,799.00</b>
<b>III.CURRENT ASSETS, LOANS &amp; ADVANCES:</b>			
a. Loans & Advances	[05]	12,22,012.12	20,96,523.00
b. Grant Receivable	[06]	43,19,495.32	10,83,239.00
c. Cash & Bank Balance	[07]	32,99,441.88	39,92,613.00
	<b>A</b>	<b>88,40,949.32</b>	<b>71,72,375.00</b>
<b>Less: CURRENT LIABILITIES &amp; PROVISIONS:</b>			
a. Current Liabilities	[08]	24,26,273.00	11,19,668.00
b. Unspent Grant Balance	[09]	85,57,755.24	85,49,036.00
	<b>B</b>	<b>1,09,84,028.24</b>	<b>96,68,704.00</b>
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	<b>(21,43,078.92)</b>	<b>(24,96,329.00)</b>
<b>TOTAL Rs.</b>	<b>[I+II+III]</b>	<b>36,22,359.08</b>	<b>23,50,097.00</b>
<b>Significant Accounting Policies and Notes to Accounts</b>	<b>[66]</b>		

The schedules referred to above form an integral part of the Balance Sheet.

IN TERMS OF OUR REPORT ON EVEN DATE

For & on behalf :  
**S.SAHOO & CO.**  
Chartered Accountants

[CA Subhjit Sahoo, FCA, LLb]  
Partner  
MM No. 57426  
Firm No. 322952E



For:  
**CENTRE FOR BUDGET AND GOVERNANCE  
ACCOUNTABILITY**

*Subrat Das*  
Subrat Das  
Executive Director

*Bhuwan Chand Nailwal*  
Bhuwan Chand Nailwal  
Finance & Admin. Officer

*Shantha Sinha*  
Shantha Sinha  
President

*Anil K Singh*  
Anil K Singh  
Treasurer

Place: New Delhi  
Date: September 26, 2012



**CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY**  
B-7 EXTN./ 110A (GROUND FLOOR), HARSUKH MARG, SAFDARJUNG ENCLAVE  
NEW DELHI - 110029 (INDIA)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2012		AMOUNT IN INR	
I. INCOME	SCHEDULE	F.Y. 2011-12	F.Y. 2010-11
Grant In Aid	[10]	2,95,90,587.29	2,44,02,262.00
Bank Interest	[11]	3,77,646.00	6,09,981.00
Other Income	[12]	1,08,446.86	6,32,208.60
<b>TOTAL</b>		<b>3,00,76,680.15</b>	<b>2,56,44,451.60</b>
<b>II. EXPENDITURE</b>			
<b>FOREIGN FUND</b>			
<b>Project Related Expenses</b>			
Ford Foundation Project Expenses	[13]	85,85,755.71	51,15,301.00
IBP-Open Budget Initiative	[14]	576.00	64,788.00
IBP Partnership Initiative	[15]	47,32,622.71	30,86,851.00
IBP- Sub-national Level State Budget in India	[16]	-	22,051.00
IBP- Essay Competition	[17]	-	1,68,908.00
CBPP- IBP ( 6Q Campaign )	[18]	-	67,415.00
Oxfam Novib - CSO Capacity Building	[19]	-	1,91,973.00
Oxfam India	[20]	15,00,000.00	13,77,500.00
Christian Aid	[21]	24,94,714.00	8,96,281.00
Water Aid- Public Prov. For Water & Sanitation	[22]	11,39,073.00	-
Climate Works Foundation	[23]	5,87,878.50	-
Creating South Asia Alliance for Budget Accountability	[24]	12,75,929.57	64,12,990.00
EURODAD	[25]	1,48,041.00	-
IDRC- Think Tank Initiative	[26]	78,77,135.80	45,44,304.00
JAGORI	[27]	59,230.00	3,20,770.00
Tax Justice Network	[28]	-	1,53,142.00
Project Expenses	[29]	14,213.39	-
Loss In Foreign Currency Fluctuation		-	10,289.00
<b>INDIAN FUND</b>			
<b>Project Related Expenses</b>			
UNIFEM-Gender Budgeting	[30]	11,89,631.00	5,63,270.00
UNICEF-Budget and Strengthening Child-Oriented Spending	[31]	-	10,22,811.00
UNDP-People's Mid term Assessment	[32]	-	2,80,208.00
CFDA-NREGA	[33]	-	23,468.00
UNICEF and DWE Rajasthan-Gender Responsive Budgeting	[34]	-	1,94,480.00
Administrative Expenses	[35]	75,986.00	6,15,127.00
Depreciation	[03]	5,42,760.00	2,74,823.00
Less: Depreciation Transferred to Asset Fund		5,32,854.00	2,63,007.00
<b>TOTAL</b>		<b>2,96,90,692.68</b>	<b>2,51,43,743.00</b>
<b>III. EXCESS OF INCOME OVER EXPENDITURE</b>	[I - II]	<b>3,85,987.47</b>	<b>5,00,708.60</b>
Significant Accounting Policies and Notes to Accounts	[66]		

The schedules referred to above form an integral part of The Income & Expenditure A/c.

IN TERMS OF OUR REPORT ON EVEN DATE

For & on behalf :  
S.SAHOO & CO.  
Chartered Accountants

[CA Subhjit Sahoo, FCA, LLB]  
Partner  
MM No. 57426  
Firm No. 322952E



For:  
CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY

Subrat Das  
Executive Director

Bhuwan Chand Nailwal  
Finance & Admin. Officer

Shantha Sinha  
President

Anil K Singh  
Treasurer

Place: New Delhi  
Date: September 26, 2012

**CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY**  
B-7 EXTN./ 110A (GROUND FLOOR), HARSUKH MARG, SAFDARJUNG ENCLAVE  
NEW DELHI - 110029 (INDIA)

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2012		AMOUNT IN INR	
	SCHEDULE	F.Y. 2011-12	F.Y. 2010-11
<b>RECEIPTS</b>			
<b>Opening Balance :</b>			
Cash in Hand		50,972.25	47,417.00
Cash ( Foreign Currency )		68,805.65	1,84,397.00
<b>Cash at Bank</b>			
ICICI Bank A/C No-007101049978		667.05	667.00
Axis Bank A/C No-357010100041405		10,61,259.92	58,577.00
State Bank of India, New Delhi		25,57,064.16	8,60,460.00
Cheque In Hand		2,53,844.00	18,165.00
Fixed Deposits	[36]	39,92,613.03	63,88,000.00
Grant In Aid	[37]	2,62,82,428.35	2,50,00,611.00
Bank Interest	[38]	4,47,625.00	1,61,890.00
Other Income	[39]	1,08,446.86	5,20,142.00
Loan & Advance Received	[40]	27,78,912.93	9,45,526.00
<b>TOTAL Rs.</b>		<b>3,71,10,026.17</b>	<b>3,41,85,852.00</b>
<b>PAYMENT</b>			
<b>FOREIGN FUND</b>			
<b>Project Related Expenses</b>			
Ford Foundation Project Expenses	[41]	80,95,936.21	49,40,625.00
IBP-Open Budget Initiative	[42]	576.00	64,788.00
IBP Partnership Initiative	[43]	45,53,160.71	30,86,850.00
IBP- Sub-national Level State Budget in India	[44]	-	22,051.00
IBP- Essay Competition	[45]	-	1,61,271.00
CBPP- IBP ( 6Q Campaign )	[46]	-	67,415.00
Oxfam Novib- CSO Capacity Building	[47]	-	26,603.00
Oxfam India	[48]	14,73,143.00	13,74,819.00
Christian Aid	[49]	24,57,229.00	7,76,234.00
Water Aid- Public Prov. For Water & Sanitation	[50]	11,26,465.00	-
Climate Works Change Foundation	[51]	5,73,111.00	-
Oxfam Novib -Creating South Asia Alliance for Budget Accountability	[52]	12,75,929.57	63,61,606.00
EURODAD	[53]	1,42,583.00	-
IDRC- Think Tank Initiative	[54]	74,16,212.80	44,00,648.00
JAGORI	[55]	59,230.00	3,06,808.00
Tax Justice Network	[56]	-	1,53,142.00
Project Expenses	[57]	14,216.00	-
Grant refund to Jagori		32,000.00	-
Foreign Currency Fluctuation		-	10,289.00
<b>INDIAN FUND</b>			
<b>Project Related Expenses</b>			
UNIFEM-Gender Budgeting	[58]	11,88,393.00	5,39,883.00
UNICEF-Budget and Strengthening Child-Oriented Spending	[59]	-	10,20,546.00
UNDP-People's Mid term Assessment	[60]	-	2,42,955.00
CFDA-NREGA	[61]	-	23,468.00
UNICEF and DWE Rajasthan-Gender Responsive Budgeting	[62]	-	1,94,480.00
Administrative Expenses	[63]	75,986.00	6,11,818.00
Current Liabilities Paid	[64]	7,56,386.00	5,14,116.00
Loan and Advances Paid	[65]	10,70,027.00	17,92,824.00
<b>Closing Balance</b>			
Cash in Hand		27,596.25	50,972.00
Cash ( Foreign Currency )		1,07,358.15	68,806.00
<b>Cash at Bank</b>			
ICICI Bank A/C No-007101049978		667.05	667.00
Axis Bank A/C No-357010100041405		13,08,247.92	10,61,260.00
State Bank of India, New Delhi		18,55,572.51	25,57,064.00
Cheque in Hand		-	2,53,844.00
Fixed Deposits	[36]	35,00,000.00	35,00,000.00
<b>TOTAL Rs.</b>		<b>3,71,10,026.17</b>	<b>3,41,85,852.00</b>
Significant Accounting Policies and Notes to Accounts	[66]		

The schedules referred to above form an integral part of the Receipts & Payment A/c.

IN TERMS OF OUR REPORT ON EVEN DATE

For & on behalf :  
S.SAHOO & CO.  
Chartered Accountants

[CA Subjit Sahoo, FCA, LLB]  
Partner  
MM No. 57426  
Firm No. 322952E



For:  
CENTRE FOR BUDGET AND GOVERNANCE  
ACCOUNTABILITY

Subrat Das  
Executive Director

Shrutha Sinha  
President

Bhuvan Chand Nailwal  
Finance & Admin. Officer

Anil K Singh  
Treasurer

Place: New Delhi  
Date: September 26, 2012



## Centre for Budget and Governance Accountability

B-7 Extn./110 A (Ground Floor), Safdarjung Enclave, New Delhi- 110029

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