



ANNUAL REPORT

2014 - 15

Centre for Budget and Governance Accountability

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Designed by: Common Sans, 1729, Sector-31, Gurgaon, Haryana
Printed by: Bhavya Offset, 252 A (First Floor), ShahpurJat, New Delhi



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President's Message

The last year has witnessed a number of changes in the public policy architecture in the country, the most profound among those being the changes in sharing of resources between Centre and States led by the recommendations of the 14th Finance Commission. CBGA not only made a concerted effort to articulate the expectations and priorities of the marginalized sections of the population in the discourse around the Finance Commission when it was examining various issues, it has also been proactive in analysing and unpacking the policy changes recommended by this crucial fiscal policy institution after its report was tabled in Parliament.

Through its in depth assessment of the recommendations and their implications for social sectors, CBGA has tried to bridge the gap between policymakers and civil society actors across the country. While the State Governments are incorporating the new provisions in their budgets and development programmes, CBGA continues to track the Union and State Budgets in order to inform public discourses around these issues.

In terms of the focus areas of its research and policy analysis, CBGA is deepening its work in a range of sectors including, education, health, nutrition, drinking water and sanitation, gender responsive budgeting, and tax and financial transparency. In 2014-15, the organization has stepped up its collaborative efforts both with civil society organizations within the country as well as with a number of like-minded organizations from other countries in the global south on issues being discussed in global policymaking platforms.

It was heartening to see CBGA getting selected for the second phase of the Think Tank Initiative of IDRC based on its encouraging performance in phase one. I would like to take this opportunity to thank all the institutions that have supported the organization financially. I would also like to commend the team at CBGA for their meticulous work and dedication to the organization's vision and mission; I would urge them to continue to deepen their analyses so as to meet the expectations from the organization, which are on the rise.

Shantha Sinha

President of the Board of Trustees,
Centre for Budget and Governance Accountability

Foreword

The landscape of fiscal policy, development planning and budgetary processes in India witnessed a number of changes in 2014-15, and, some of these changes are still underway. However, the recommendations of the 14th Finance Commission and the consequent restructuring of the Union Budget has led to the most noticeable changes in this sphere. In 2014, CBGA made a substantive effort to articulate the concerns and expectations of the underprivileged sections of the population with the country's fiscal policy architecture through its submissions to the 14th Finance Commission and its periodical Budget Track, a special issue of which was devoted to discussing the challenges before the Finance Commission. Subsequently, once the Finance Commission recommendations were accepted by the Union Government and there was a restructuring of the Union Budget, we tried to demystify the changes and come up with in depth assessment of the risks and opportunities in the sphere of public provisioning for social sectors.

Through a number of research studies carried out or initiated in 2014-15, we have tried to deepen our analysis of government financing of a range of development sectors like, education, health, nutrition, drinking water and sanitation, gender responsive budgeting, and renewable energy. We have also tried to strengthen our interventions in the domain of transparency and accountability in government finances by engaging with the Office of the Comptroller and Auditor General of India. At the same time, we have also tried to broaden the domain of our analysis of resource mobilization issues by taking up issues of financial transparency along with tax policy issues.

While we have focused on strengthening of our collaborations with civil society organisations and think tanks within the country, mainly through the network People's Budget Initiative, we have also tried to forge alliances with like-minded organisations from a number of Asian countries through our Asian Network in the Financial Transparency Coalition.

In terms of our policy engagement efforts, we have reached out not only to policymaking institutions at the national level like, the Union Ministry of Finance and the Union Ministry of Women and Child Development, we have also engaged with the Departments in a number of State Governments on issues relating to CBGA's areas of research. At the same time, we have tried to work with a large number of civil society organisations and networks across the country, providing substantive research inputs on policies and budgets.

In 2015, CBGA completes 10 years as an independent organisation. At this point in time, while we recognize the highly encouraging journey of CBGA over a decade, we also resolve to enhance our efforts over the coming years keeping in mind the high expectations that are there from this organisation.

Subrat Das

Executive Director,
Centre for Budget and Governance Accountability

Vision & Objectives

Centre for Budget and Governance Accountability (CBGA) was set up in 2005 with the mandate to promote transparent, accountable and participatory governance, and a people-centred perspective in preparation and implementation of budgets in India and elsewhere.

Over the last decade, CBGA has evolved as a proactive, enabling and learning organisation, which promotes:

- Transparent and accountable governance;
- People's participation in the discourse and processes of governance; and
- Pro-people and rights-based policy environment, equity and social justice.

The mandate for CBGA has led us to adopt a number of strategies 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.

UNPACKING COMPLEX DEBATES AND BUILDING EVIDENCE: RESEARCH

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Analysing Union Budgets



A core mandate of CBGA is to analyse each year, the policy priorities underlying the Union Budget and their implications for the disadvantaged sections of population like dalits, adivasis, religious minorities, women and children. The report presenting this analysis captures the trends followed by the Union Budget in social sectors as Education, Health, Water & Sanitation etc., as well as the resource mobilisation proposals of the government with the purpose of facilitating an informed discussion on the Union Budget. The draft version of this report is published within 24 hours of the presentation of the Union Budget in Parliament.

In 2014-15, CBGA analysed two Union Budgets - the Union Budget for 2014-15, presented on July 10, 2014, and the Union Budget for 2015-16, presented on February 28, 2015.

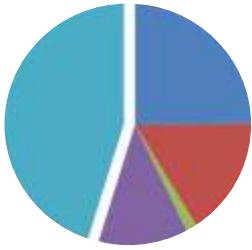
Analysis of Union Budget 2014-15

The document entails an in-depth analysis of the policy priorities in the Union Budget 2014-15 capturing the magnitude of budget allocations and financial performance of central schemes and programmes which are directly relevant for the underprivileged sections. It highlights a range of pertinent issues primarily focusing on sectors such as education, health, drinking water and sanitation, food security etc. and the responsiveness of the Union Budget towards the vulnerable sections of the population.

Analysis of Union Budget 2015-16

The report discusses the new arrangement of Centre-State resource sharing in the backdrop of the Finance Commission's recommendations, and highlights the broader shifts in the allocations in the Union Budget whereby the State Governments have greater responsibility and flexibility in designing their own public spending.

Share of States in Central Taxes would increase from Rs 3.82 lakh crore in 2014-15 BE to Rs 5.23 lakh crore in 2015-16 BE. Non Plan Grants and Loans to States would increase from Rs 69095 crore in 2014-15 BE to Rs 1.07 lakh in 2015-16 BE. Overall magnitude of Central Assistance to States for Plan Spending is going to decline sharply from Rs 3.3 lakh crore in 2014-15 to Rs 1.96 lakh crore in 2015-16 BE.



Federal Fiscal Architecture

in the Context of 14th Finance Commission

CBGA carried out an analysis of the implications of the newly released recommendations of the 14th Finance Commission, and the resultant changes which would be taking place from the current fiscal pertaining to Centre-State sharing of resources and restructuring of centrally sponsored schemes.

Budget Track on Issues related to 14th Finance Commission

The special issue of CBGA's periodical, Budget Track, focused on some of the crucial matters regarding the 14th Finance Commission, which was due to submit its report to the Union government. The Vol 10, Track 1-2 edition dated October 2014 put together short articles from experts and economists on some of the issues and challenges before the Commission. Topics like Significance of the Finance Commission, Reduced Fiscal Autonomy in States, Panchayat Finances: Issues before the 14th Finance Commission, Suggestions for the Fourteenth Finance Commission on Renewable Energy, Summary of States' Recommendations to the Fourteenth Finance Commission were covered along with relevant data tables on a number of aspects, with State-wise information.

Notes for Submissions to Finance Commission

During the period when the 14th Finance Commission's work was in progress, CBGA had a few interactions with the Member Secretary, 14th Finance Commission and his team, where problems on important macroeconomic issues were pointed out. Subsequent to these meetings, notes on suggestions to Finance Commission on Fiscal Policy Priorities were prepared for making submissions to the expert body.

Federal Fiscal Architecture in the Context of 14th Finance Commission



Many groups referred to our research which discusses the nuances of the new funding arrangement following the 14th Finance Commission's report. CBGA participated in deliberations at different forums on the new institutional framework under which the State Governments have a greater responsibility and flexibility in designing their public spending, and talk about its impact on different social sectors.

Taxation

CBGA undertakes analysis of factors responsible for limited fiscal policy space in the country which results in limited public provisioning in essential social sectors. Our research on taxation presses for a progressive tax policy. It submits that low levels of government spending in India can be attributed to lower levels of revenues, especially tax revenues, as the focus is on 'maintaining fiscal discipline' rather than augmenting resource mobilization.

Total government spending as a proportion of the country's Gross Domestic Product (GDP) is 27.2 percent for India while it is a much higher for Brazil and the Organisation of Economic Co-operation and Development (OECD) countries on an average. The limited fiscal policy space in India has led to low magnitudes of government spending on a range of social sectors where the vulnerable sections of the country's population are likely to be dependent significantly on public provisioning. As a result of inadequacy of budgetary resources, public provisioning in social sectors and social security programmes in India seem to have suffered from the problems of inadequate coverage and unsatisfactory quality.

Our work looked into tax exemptions given by the Central Government and supports their rationalization, as very low tax-GDP ratio affects government's ability to invest in essential infrastructure and provide basic health, education and other services to the poor. It advocates for introducing GAAR on top priority in line with current global efforts to address tax dodging by multinational corporations being led by OECD and G20 through the 'Base Erosion and Profit Shifting (BEPS)' initiative.

Gender Responsive Budgeting



Submission to High Level Committee on Status of Women in India

The Union government appointed High Level Committee on Status of Women in India sought the views of CBGA on links between the Fiscal Policy Space and Gender Responsive Budgeting (GRB) in India and the processes of gender budgeting followed by the Union ministries as well as the state government departments. The submission made by CBGA presented a description that was supported with evidence, of key burning issues related to women's empowerment and GRB, and made recommendations on addressing these issues requiring immediate attention of the government.

The note discussed the Need for Strengthening Gender Responsiveness of Fiscal Policy by introducing and strengthening the government's initiatives in the developmental sectors to address some of the critical deficits confronting women. It also focuses on challenges that need to be addressed with regard to the implementation of Gender Budgeting, and presents a comprehensive Review of Gender Budgeting in select States.

Gender Responsive Budgeting as a Fiscal Policy Strategy in India: An Assessment

A research paper titled 'Gender Responsive Budgeting as a Fiscal Policy Strategy in India: An Assessment' was presented at the International Conference on "Labouring Women: Some Major Concerns at the Current Juncture" co-organised with the Centre for Informal Sector and Labor Studies, JNU, UN WOMEN, and ICSSR. The paper explores the low magnitudes of public spending on social sectors, which has had a disproportionately adverse impact on women. Gender Responsive Budgeting has been recognized by policymakers as a key strategy for mainstreaming gender concerns across sectors. Against this backdrop, this paper attempts to scrutinize Gender Responsive Budgeting in the context of the overall fiscal policy framework in India, while also analysing the gender responsiveness of some key sectors that have a bearing on the livelihoods of women.

Assessing Budgetary Resources for Interventions Addressing Violence Against Women in Delhi

A study for 'Assessing the Institutional Mechanisms and Budgetary Resources for Interventions Addressing Violence Against Women in Delhi' was initiated in collaboration with Jagori. The study would scrutinize the adequacy of public resources for interventions by the Union Government, Government of Delhi and the Municipal-level Governments in Delhi to prevent and respond to the incidence of violence against women in Delhi.

Fiscal Policy Priorities for Social Sectors



Public Investment in Young Children in India

A background paper, 'Public Investment in Young Children in India' was developed and presented in the workshop 'Financing Investments in Young Children Globally', co-organised by the Institute of Medicines and Ambedkar University, Delhi. The paper provided an assessment of the current situation in India with regard to public investments for young children.

Taking into account some of the major concerns pertaining to the status of young children in the country, the paper makes a case for the Union Government and the State Governments to increase their magnitudes of investments in programmes meant for early childhood care and development. It also discusses briefly the problem of fund utilization in some of the important child-focused programmes in the country. It suggests that the State Governments need to be urged and enabled (with increase in the devolution of untied funds from the Union Government) to make long-term public expenditure commitments in social sectors, particularly in the areas relating to early childhood care and development and advocates for strong policy measures for increasing the tax-GDP ratio of the country.

Health



A Project on 'Government Financing of Healthcare in India', to be jointly carried out by the Jan Swasthya Abhiyan (JSA) and the People's Budget Initiative (PBI) was initiated. Under this, Andhra Pradesh, Chhattisgarh, Gujarat, Madhya Pradesh, Maharashtra, Odisha and Rajasthan would be covered. The project focuses on four key issues regarding the health sector in India, viz. stepping up overall public spending on health at the State and National level; ensuring adequate access to free generic medicines in all government healthcare facilities; addressing shortage of medical staff in the healthcare sector; and taking measures for guaranteed delivery of services in healthcare facilities. A workshop was held as part of the project to formalise the form of association among members of the two groups and the structure of working groups in the states.

Government Financing of Healthcare in India



Water & Sanitation

In the process of finalisation of the guidelines for Swachh Bharat Mission (SBM), a joint submission to the Ministry of Drinking Water and Sanitation on 'Budgetary Implications and Implementation Issues in the Proposed Guidelines for SBM' was made with WaterAid.

CBGA's analysis unpacked the provisions contained in the government proposal and assessed the financial and implementation bottlenecks of the new programme. It also highlighted the exclusion of the differently -abled, and concerns around manual scavenging. Different models of toilets and an alternative cost estimation of SBM was also suggested.

Budgetary Implications and Implementation Issues in the Proposed Guidelines for Swachh Bharat Mission



Nutrition

Budgeting for Improved Nutritional Status of Tribal Children through the Tribal Sub Plan Strategy

A policy brief, 'Budgeting for Improved Nutritional Status of Tribal Children through the Tribal Sub Plan Strategy' was developed. The document assessed whether the allocations by the Union Ministries under the Tribal Sub Plan (TSP) ensured compliance with recommendations of the Narendra Jadhav Task Force on SCSP & TSP. It also made important findings on whether the Union and state government routinely earmarked TSP funds for programmes that are relevant for nutritional attainments of tribal children.

The note was presented at a UNICEF organised Conclave on 'Nourishing India's Tribal Children' in Bhubaneswar, which was attended by more than 250 participants across a range of civil society groups, development practitioners and high level government officials.

Urban Poor

Public Policies and Investments for the Welfare of Children in Urban Poverty in India

The research study 'Public Policies and Investments for the Welfare of Children in Urban Poverty in India' was completed. It reviewed the design of government programmes for young children growing up in urban slums and whether they are financed adequately. It analysed the policies and budgetary resources targeted at slum children regarding their access to housing and other basic infrastructure, at the level of Central government, State governments of Maharashtra, Madhya Pradesh, Odisha, Andhra Pradesh and four Municipal Corporations .

The analysis shows that the government intervention for urban poor are largely restricted to shelter, even in this sector the overall progress has been slow. Young children living in urban poverty pay a heavy price in the form of unhygienic living conditions, poor health, lack of recreational facilities and vulnerability to crimes. The Municipal Corporations lack resources for undertaking any intervention in critical areas like education, health and provision of basic services like drinking water and sanitation to the population in general and young children in particular. The study makes recommendations on policy and budgetary changes required for improving the living conditions of the urban marginalised child.

Fund Utilisation in Major Central Schemes in Social Sector

CBGA's research shows that the notion that the main problem in social sectors lies only with poor utilization of budget outlays is not correct, as it overlooks the causal factors underlying the trend of under utilization of funds.

A study on 'Public Spending for Children in Madhya Pradesh: Assessing Fund Utilization in Some of the Major Central Schemes in Social Sector' was carried out in collaboration with Samarthan – Centre for Development Support, Bhopal and supported by Unicef, Bhopal. It has conducted an in depth assessment of select set of flagship programmes to understand the major constraints in effective utilization of funds at the state level. The schemes covered are Sarva Shiksha Abhiyan, Mid-Day Meal, Integrated Child Development Services, Integrated Child Protection Schemes Reproductive and Child Health Service and Nirmal Bharat Abhiyan.

Improving the Accountability Ecosystem

Strengthening Accessibility of CAG Reports

CBGA was invited by the office of Comptroller and Auditor General (CAG) of India, the supreme audit institution of the country to develop and present a paper capturing the key concerns with regard to the process of reporting by CAG, in the 27th Accountants General Conference, a biannual event organised by the CAG office . The paper, 'Reporting in Public Interest: Value and Impact of CAG's Audits' served as the background note for the Panel Discussion. It reproduces some of the well-documented information about the institution of CAG and its practices, examines the concerns relating to the number and content of audit reports, their timely availability, and highlights some of the good practices followed in other countries and CAG's engagement with the public.

Open Budget Survey

This global survey evaluates the degree of public access to budget information and scope of public to participate in the budget process at the national level, which is based on analyses conducted by a global network of researchers from the countries surveyed. CBGA has been carrying out the OBS assessment for the Union budgets of India since 2006. For the present round of OBS 2015, covering 102 countries, CBGA undertook desk research, collated relevant data and information specific for India, through secondary sources and helped complete the questionnaire. The survey is planned be launched in September 2015.

Inequality

Taking forward the project, Empowering Civil Society Networks in an Unequal Multipolar World, in collaboration with Oxfam India, CBGA developed seven policy briefs on the subject of inequality across BRICSAM and particularly in India.

Manual on Inequality in India: Major Dimensions and Policy Concerns

More than six decades after Independence, India continues to grapple with abject poverty and deep rooted inequality, leading to the existence of more than one unequal 'Indias' that live within the one Indian polity and society. This manual aims to facilitate the activism by CSOs by providing an illustrative understanding of these inequalities in our country.

Fiscal Policy Space across BRIICSAM Countries

As BRIICSAM countries embark on manifesting their potential at a global level, this policy brief examines 'fiscal space' in these countries from the point of view of the 'room' available to a government in its budget to make critical social interventions in development sectors such as health and education. An attempt has been made to present a macro-picture of the ability of the BRIICSAM countries to finance education and health from their own sources and the simultaneous changes in wealth inequality over the last decade.

Major Dimensions of Inequalities in India

In the context of comparing dimensions of inequalities in India and the rest of the BRICSAM countries, we developed five brief documents highlighting inequalities across Education, Healthcare, gender, wages and Taxation. The idea of preparing these 8-pagers has been to flag different aspects of inequalities across these dimensions, specially focusing on the Indian issues. This was also a part of the mandate to bring out certain important features of inequality in the public domain to facilitate greater engagement of CSOs with these issues.

Presentations at Conferences

- A research paper on “Assessing the Status of Local Finances and Participating Public Budgeting in India” was presented by CBGA in an international conference at School of Public Administration and Policy, Renmin University, Beijing in June 2014.
- CBGA presented a paper ‘Governance and Capacities for Implementation’ at a Conference on Post-MDG International Development Goals organised in February 2015 Istanbul by Southern Voice, a network of think tanks that contribute to the dialogue on the agenda of the new Sustainable Development Goals with a unique perspective from the global South.
- A research paper on ‘Fiscal Decentralisation to PRIs: Issues before 14th Finance Commission’ was presented by CBGA in the International Conference on Gram Swaraj and Democratic Decentralisation at Kerala Institute of Local Administration, Kerala in November 2014.
- CBGA presented a paper, ‘India’s Public Investment in Agriculture Since 1990s: Issues and Challenges for Rain-fed Agriculture’ at the National Conference on Issues in Rain-fed Agriculture in India: Focus on Marginal, Small, Dalit and Tribal Farmers.
- CBGA was represented in the Agrarian Summer School 2015 on Understanding Global Trends and Emerging Peasant Agriculture, Harare, Zimbabwe. A paper titled ‘Public Provisioning for Social Protection and Agriculture and its Implications for Food Security: An Empirical Analysis’ was presented.
- A research paper, ‘Utilisation of Funds under RKVY: Issues and Challenges’ was presented by CBGA in a national seminar organised by NIRD Hyderabad.
- CBGA contributed a paper titled ‘NFSA: Budgetary Provision and Resource Flow to States’ at the National Seminar organised by Council for Social Development, New Delhi.
- CBGA presented on the ‘Revenue side: the Untold Half of the GRB Story’ at the conference on ‘GRB Revisited’ organised by UN Women and ADB in New Delhi
- CBGA was represented at the Conference on ‘Citizenship and Public Services: Struggle, Challenge and Possibility’ organised by Ford Foundation, New Delhi

Contributions to External Publications

Ensuring Good Governance and Effective Institutions: Can We Afford to Ignore Capacity Issues?

This paper, published in Occasional Paper Series 15, Southern Voice, presents an assessment of the formulation of the illustrative goal 'ensure good governance and effective institutions' put forward by the United Nations High Level Panel on the Post-2015 Development Agenda. It explores the significance of capacity of governance with reference to the experience of public policies and their implementation in India over the past decade. The paper also highlights that the issue of governance capacity in a country is linked to the ability and willingness of the government to make long-term public expenditure commitments, which in turn is linked to resource mobilisation policies of the country. The paper suggests that the post-2015 development framework could incorporate policy directions to encourage developing and less developed countries to pursue fiscal policies that would create enabling environments for good governance and effective institutions.

Exclusion in Planning and Budgetary Processes: India Exclusion Report 2013-14

A chapter, 'Exclusion in Planning and Budgetary Processes' in the India Exclusion Report 2013-14, a widely collaborative effort to document discrimination primarily by the state suffered by various people of disadvantage in India organisations, was prepared by CBGA. The chapter provides an assessment of the responsiveness of plans and budgets in India to some of the largest excluded sections of the population and discusses the impact of the fiscal policy framework prevalent in India on promoting social inclusion. The chapter goes on to highlight some of the lacunae common to the specific planning and budgetary strategies for the major excluded groups and indicates possible corrective policy measures.

Climate Change and Gender: Study of Adaptation Expenditure in Select States of India

The paper, published in the Handbook of Climate Change Adaptation (Springer-Verlag Berlin Heidelberg), attempts to bring forth the analytical interlinkage between gender and climate change by analyzing critically the budgets of select states of India – Uttarakhand, Uttar Pradesh, Madhya Pradesh, and West Bengal. The paper attempts to quantify the public expenditure on adaptation to climate change for these states and the priority accorded to addressing gender concerns in the various sectors within the overall adaptation framework.

Contributions to External Publications

Cracks in Budgetary Policies towards the Social Sectors

This paper, published in Economic and Political Weekly, argues that the Union Budget for 2014-15 offers few changes in terms of policy priorities from the United Progressive Alliance government's interim budget for 2014-15, and it fails to recognise the cracks in the country's budgetary policies towards the social sectors, which have been worsening over time. In particular, the paper explores the questions of limited fiscal policy space in the country, mobilization of resources, expenditure priorities of the government, subsequent gaps in policy and the restructuring of central schemes.

Budget Transparency and Participation: Recommendations to the Fourteenth Finance Commission

This paper, published in Economic and Political Weekly, argues that in a formal sense, the Government of India provides considerable transparency in the budget process, but in a substantive sense, public participation is very limited. The Fourteenth Finance Commission has the opportunity to correct that, and recommend true budget transparency, accountability and participation. The paper explores various ways in which budgeting in the country might be made transparent, and offers robust recommendations to do so.

The Myth of Increased Resources for States

This paper, published in Macroscan, argues that the Union Budget 2015-16 placed following the recommendations of the Fourteenth Finance Commission projects the increased share of tax devolution as an increased transfer of resources and also greater autonomy to the states. However, though the share of taxes devolved to the states as a share of GDP has increased, total Union resources transferred to states has marginally declined over. Improved outcomes would depend only on an improvement in the overall size of the pie for the states.

Publications

Has the Tide Turned?: Response to Union Budget 2014-15

One of CBGA's core mandates is to analyse Union Government's budgets from the perspectives of social sectors such as health, education, water and sanitation, etc. and from the perspective of the marginalised sections of the population including Dalits, Adivasis, religious minorities, women and children.

The Response to Union Budget of 2014-15 'Has the Tide Turned?' is a comprehensive analysis of the Budget, published within 24 hours of the presentation of the Union Budget in Parliament.



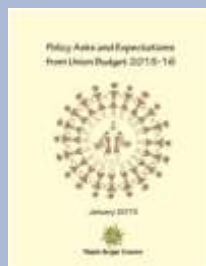
Of Bold Strokes and Fine Prints: Response to Union Budget 2015-16



CBGA published its Response to Union Budget 2015-16, 'Of Bold Strokes and Fine Prints', within 24 hours of the presentation of the Union Budget in the Parliament, providing an analysis of the implications of the Budget from the perspective of disadvantaged sections of the society. The report discusses the new arrangement of Centre-State resource sharing in the backdrop of the Finance Commission's recommendations, and presents the big picture of changes in the Union budget whereby the State Governments have a greater responsibility and flexibility in designing their own public spending.

Policy Asks and Expectations from Union Budget 2015-16

The process of governance in India is faced with manifold challenges, including those posed by the lack of adequate transparency in governance, limited space for public participation in processes of priority setting, and weak mechanisms of accountability of government staff. CBGA published a comprehensive document, titled 'Policy Asks and Expectations from the Union Budget 2015-16', laying out the policy suggestions for redesigning the strategies for vulnerable sections in the Union Budget 2015-16.



Budget Track

A special issue of CBGA's periodical, Budget Track, focusing on expectations from the 14th Finance Commission (FFC) was brought out. This edition offers critical insights on a range of relevant issues in the context of the FFC. The issue covered demystification of the role and significance of the Finance Commission, an analysis of its mandate and a broader analysis of the question of the sharing of resources between the Centre and the States, the key demands made by states for the FFC, along with major budget and policy developments in the months preceding the FFC in India and globally.

Publications

Manual on Inequality in India: Major Dimensions and Policy Concerns

Despite the Right to Equality being enshrined as one of the Fundamental Rights in the Constitution, we are still witness to rampant poverty, illiteracy, huge urban-rural divide, gender-based discrimination and violence, regional disparities among other forms of deprivation. The 'Manual on Inequality in India: Major Dimensions and Policy Concerns' published by CBGA aims to facilitate the activism by providing an illustrative understanding of these inequalities in our country.



Major Dimensions of Inequalities in India: Education

In the context of access to education being one of the basic human rights, this policy brief focuses on the inequalities in the sphere of education, exploring the public provisioning for education and engages in a comparison between India's educational achievements with other countries. The policy brief looks at concerns such as dropouts rates, low opportunity cost of schooling, physical infrastructure of government schools and quality gap in learning achievement.



Major Dimensions of Inequalities in India: Gender

India's development paradigm is currently faced by gender inequality, which remains one of its most major concerns. In this regard, this policy brief highlights the various respects in which women on the Indian subcontinent face discrimination, including a declining sex ratio, unequal access to healthcare and education, inequality at places of work and violence against women; finally concluding with a section on financing for gender equality.



Major Dimensions of Inequalities in India: Healthcare

This policy brief explores health inequalities due to inadequate provisioning of healthcare facilities which are in turn aggravated by existing disparities on the basis of place of residence, caste, occupation, gender, religion, education entitlements, socioeconomic status and social capital or resources. This policy brief analyses the status of public health in India, health expenditure across BRICSAM + Indonesia, inequalities across Indian states and unequal patterns of expenditure across states.



Publications

Major Dimensions of Inequalities in India: Taxation

As inequality in income persists and even grows, this policy brief analyses income and tax policy, wealth and tax policy, the concern of tax dodging, and suggests tax reforms. This policy brief highlights India's low tax-GDP ratio (about 17% in 2012-13) among the G20 and BRICS countries, and further constraints due to a narrow tax base (37.7%) for India and the problems of tax dodging and tax evasion.



Major Dimensions of Inequalities in India: Wage

This policy brief looks into one of the most major determining factors contributing to inequality, i.e. wage share. The policy brief reveals that in a group of 16 developing and emerging countries, the average labour wage share decreased from 62 per cent of GDP in the early nineties to 52 per cent just before the crisis. Such trends are visible even among the emerging BRICSAM countries.

Fiscal Policy Space in BRIICSAM Countries

The policy brief 'Fiscal Policy Space in BRIICSAM Countries' defines Fiscal Policy Space from the point of view of raising resources, i.e. the 'room' available to a government in its budget to make critical social interventions. The policy brief attempts to present a macro-picture of the ability of the governments in certain large developing countries, namely BRIICSAM, to finance education and health from their own sources and the simultaneous changes in wealth inequality over the last decade.



Budgeting for Improved Nutritional Status of Tribal Children through the Tribal Sub Plan Strategy

The document has assessed whether the allocations by the Union Ministries under the Tribal Sub Plan (TSP) ensured compliance with recommendations of the Narendra Jadhav Task Force on SCSP & TSP. It also made important findings on whether the Union and state government routinely earmarked TSP funds for programmes that are relevant for nutritional attainments of tribal children.

Publications

Financing of Renewable Energy at the State Level

The policy brief focuses on assessing public expenditure on renewable energy at the level of state governments. It presents an analysis based on an in depth review of the state budget documents of Gujarat, Maharashtra, Meghalaya and Orissa, and, information on funds available at the Union Government level. The policy brief attempts to identify some of the major barriers to development of this sector at the sub-national level (focusing mainly on State Governments) and suggest policy measures for addressing the same.



Reporting in Public Interest: Value and Impact of CAG's Audits

The working paper 'Reporting in Public Interest: Value and Impact of CAG's Audits' puts together a brief overview of some of the key concerns and possibilities with regard to the process of reporting by CAG. It presents important facts about the institution of CAG and flags a number of issues that could be taken into account in the discourse on the process of reporting by CAG vis-à-vis the value and impact of its audits.

COMMUNICATIONS, OUTREACH AND POLICY ENGAGEMENT

Media Coverage

Consultations and
Panel Discussions

People's Budget
Initiative

Financial Transparency
Coalition

Policy Engagement

Media Coverage



Institutional collaboration with Employment News

CBGA entered into the second year of its partnership with Employment News, the Government of India's weekly journal targeted at the educated youth. CBGA staff continued to contribute articles focusing on economic and public policy issues to the column 'State of the Economy'. During the year, fourteen pieces covering a range of topics were published.



India's role in global efforts to address tax dodging by MNCs

Dimensions of Wage Inequality in India

Post 2015
Development Agenda

Flow of Credit
to Agriculture

Growth Performance of Agriculture Sector

Swachh Bharat Abhiyaan: Prospects and Challenges

Harnessing Renewable Energy:
Experience of India

**Issues around Financing
for Development**

Harnessing Renewable Energy: Experience of India

New Information Exchange Standard on Offshore Accounts

Trade Facilitation versus Food Security

Urban poor in India:
Addressing the challenges

HDR Accords High Priority
to Basic Services & Soc Security

Union Budget 2015-16: Some Observations



Media Coverage

Yojana

As in previous years, CBGA was approached by Yojana to write articles for the issues focusing on areas like financing of different social sector schemes, resource mobilization strategies of the government etc. During the year, four of our pieces were carried by Yojana.



Social Exclusion in the Context of Swachh Bharat Abhiyan

Union Budget: Contours and Dimensions

Taxation and Fiscal Policy Space in India: Union Budget 2015-16

Resource Mobilisation: Did Union Government Get it Right?

Interim Budget 2014-15: What it Reveals?

Opinion pieces

CBGA wrote op-ed columns in DNA providing insights and informed arguments on burning issues. The Mumbai edition of the daily published four op-ed pieces on Union Budget, institutional mechanisms of budget transparency, violence against women and black money.

Strengthening Institutional Mechanisms of Transparency

Lost in Implementation

Budget 2014-15: Not Much Different from Interim Budget - A Chip Off the Old Block

Economy in black and white



CBGA research cited in Leading Newspapers

In the period following the first budget of the new government, all major national newspapers carried pieces crediting CBGA for its insights on the details of the budget. These pieces were published in The Hindu, The Times of India, Economic Times, DNA etc.

Many leading newspaper outlets and online news portals have printed articles based on CBGA research and opinions, duly acknowledging CBGA. These were Huffington Post, FirstPost, Reuters, Scroll.in, Quartz, The Hindu, Times of India, Business Standard, Deccan Herald, Hindu Business Line, Economic Times, Rajasthan Patrika etc.

Consultations and Panel Discussions

National Consultation on Improving Living Conditions of Young Children in Urban Slums in India

A National Consultation based on the research study, 'Improving Living Conditions of Young Children in Urban Slums in India' was organised on August 28, 2014 in Delhi. It brought together senior government officials, including representatives from Municipal Corporations, civil society organisations and researchers to share the findings and recommendations presented in the Draft Report of the CBGA study and to deliberate on livelihood and shelter related challenges surrounding young children in poverty.

The Consultation revealed several key realities with regard to the lives of urban children and brought upfront the invisibility of the slum children to policy makers. It showed that the biggest programme for children, ICDS had reduced in urban areas because of problems like birth registration, exclusion of unrecognised slums and an absence of awareness.

Recognising absence of relevant data, under-utilisation of funds, the thin spread of allocations, poor quality of expenditure as and weak resource base of Municipal Corporations as the main areas of concern towards addressing this issue, the speakers made several useful recommendations.

Round Table: On Pre-G20 Summit Discussion

As part of the Pre-G20 Summit discussion, a Roundtable was organized by CBGA and Oxfam India on November 5, 2014, in which representatives from PBI and other CSO networks gathered to discuss possible forms of engagement, their expectations and concerns from the 2014 Summit. The Roundtable provided an overview and deepened the understanding of CSOs on the G20 Agenda and provided the roadmap for long-term engagement with the G20. A note summarising seven key concerns and expectations of a coalition of CSOs from the Government of India for the G20 Summit was shared with the G20 Sherpa.

Consultations and Panel Discussions

Panel Discussion on Union Budget 2014-15

CBGA organized a Panel Discussion on the Union Budget 2014-15 a day after its presentation in Parliament on 10th July 2014. A panel of eminent experts shared their observations on the budget proposals and the extent to which these met the needs and expectations of the people. The Discussion aimed at bringing people's voices into the budget conversations with a focus on implications of budgetary proposals for the poor and underprivileged sections of population. It provided the participants an opportunity to listen to an expert panel representing diverse perspectives- from political parties, academia, civil society activists, and offering space for raising serious questions of governance. As it was the maiden budget of the newly formed government, which was voted to power with a big majority, the Budget caught the attention of all as people were curious to understand the policy orientation of the new government.

Panel Discussion on Union Budget 2015-16

To disseminate the findings of the analysis of the just released Union Budget (2015-16), a panel discussion, called 'An Analysis of Union Budget 2015-16' was organized the following day of the issue of the budget (on 1st March 2015) in New Delhi. The event witnessed a lively discussion among the panelists which comprised eminent economists and academicians, and was attended by an audience comprising members of civil society organizations, UN agencies, media representatives, students from local colleges, university departments and the general public. A live web streaming of the event was organised for increased public participation. Live tweets were shared during the discussion, which saw participation of people from across the states, some of whose comments were shared on CBGA Twitter.

People's Budget Initiative

People's Budget Initiative (PBI) is a civil society coalition, which promotes the inclusion of people's movements, grassroots organisations and NGOs in the policy processes that determine the priorities underlying government budgets in India. Key objectives of PBI are the following:

- Empowering civil society organisations and people's movements to participate in the discourse on priorities for the Union Budget as well as those for the State Budgets, articulating the needs of people as reflected in their grassroot level experiences;
- Inducing an improvement in transparency in the flow of funds and their utilization in government programmes/schemes; and
- Strengthening the efforts of grassroots-level civil society groups and community groups to hold the government accountable for its policies and budgets.



National Convention on Union Budget 2015-16

National Convention

A National Convention bringing together over 200 civil society organisations (CSOs) from more than 20 States was organised on January 8-9, 2015 under PBI's banner. The two-day Convention focused on discussing some of the priorities for social sectors and vulnerable sections of population for the upcoming Union Budget based on a set of policy asks compiled by organisations that are part of the People's Budget Initiative (PBI) network. The policy-ask document presenting a number of expectations across a range of sectors and having a direct bearing on the lives of the disadvantaged sections of the country's population, was formulated in advance of the event. A comprehensive consultative process was carried out to prepare the document by reaching out to a large number of CSOs working on development issues at grassroots level.

People's Budget Initiative

Policy Asks and Expectations from Union Budget 2015-16

PBI prepared a comprehensive document, titled 'Policy Asks and Expectations from Union Budget 2015-16', which notes that the budgetary policy priorities in the country can be ensured by generating higher tax revenues, it is a compilation of the inputs from a large number of organisations across the states. The following PBI partners anchored the process of incorporating the concerns and experiences of people at sub national and sub-district level:

- Alternative Futures, Delhi
- Budget Analysis Rajasthan Centre, Rajasthan
- Centre for Budget and Governance Accountability, Delhi
- Centre for Rural Studies and Development, Andhra Pradesh
- Centre for Youth and Social Development, Odisha
- Confederation of Voluntary Associations, Andhra Pradesh
- Grameen Development Services, Uttar Pradesh
- HAQ: Centre for Child Rights, Delhi
- Life Education and Development Support, Jharkhand
- National Centre for Advocacy Studies, Maharashtra
- North East Network, Assam
- Open Learning Systems, Odisha
- Pathey, Gujarat
- Sanket Development Group, Madhya Pradesh
- Social Watch - Tamil Nadu
- Vikas Samvad, Madhya Pradesh

People's Budget Initiative

This document presents carefully researched and substantive policy asks for:

Vulnerable sections of the population, including women, children, Scheduled Castes, Scheduled Tribes, religious minorities, persons with disabilities, urban poor, unorganized workers.

Key social sectors like health education, drinking water and sanitation, agriculture, food and nutrition security, rural development and PRIs.

Pressing issues such as climate change, taxation and budget transparency.

The compilation discusses the constraints in governance and gaps in the public policies. It makes recommendations for addressing these problems: enhancing the budgets for social sectors, increasing the unit costs in the important social sector schemes, giving higher proportions of flexible funds for States, taking policy measures for expediting fund flow in schemes, initiating policy measures for addressing capacity issues at the subnational level.

The document 'Policy Asks and Expectations from Union Budget 2015-16' was shared with the Union Finance Ministry in the pre budget consultation. Copies of the document were also submitted to the line ministries dealing with health, education, water, rural development, minorities, women and child development, social justice and empowerment NITI Aayog and Expenditure Management Commission.

Financial Transparency Coalition

CBGA is a Coordinating Committee member of the Financial Transparency Coalition (FTC), which is a global network of more than 150 allied organisations, fourteen governments, and dozens of the world's foremost experts on illicit financial flows. CBGA contributes to FTC's efforts towards furthering a global sustainable financial system that works for everybody.

Asia network:

CBGA consolidated its Asia regional network, and launched a collaborative research and capacity building project with five Asian partners to publish their policy briefs on illicit financial flows in the context of their country. These organizations include:

- Centre for Policy Dialogue, Bangladesh
- Integrity Watch, Afghanistan
- Jubilee South Asia Pacific Movement on Debt and Development, Philippines
- Participation Centre, China
- Transparency International, Indonesia

Engaging with the Civil 20 Process

A CBGA colleague was the co-chair of the C20 2014 Governance Working Group. The working group made substantial recommendations on governance and issues of financial transparency, which have found resonance in official G20 discourse. CBGA made a presentation on the need for incorporating developing countries' concerns to ensure their participation in International Tax and Transparency reforms.

Financial Transparency Coalition

Research Workshop on Illicit Financial Flows

CBGA and FTC organized a research workshop in December 2014, analysing the fundamentals of some of the existing research methodologies and approaches to illicit financial flows around the world. The workshop aimed to develop a training module for researchers and activists in the field, along with tools and methodologies for examining the subject of illicit financial flows.

FTC: Major Policy Asks

- **Country-by-Country Reporting:** Governments should require all multinational companies in all sectors to report critical financial data on a country by country basis. This information should be publicly available.
- **Beneficial Ownership:** Government-administered registers should be created to maintain information on the beneficial ownership of companies, trusts and foundations.
- **Automatic Exchange of Information:** Political commitments to automatic exchange of information for tax purposes should be effectively translated into a multilateral agreement that encourages the participation of international financial centres and allows for the full and effective participation of developing countries.
- **Architecture of Global Financial Institutions:** The global institutional architecture should enable all countries of the world to efficiently curb illicit financial flows.
- **Open Data:** Information published by governments or companies should be provided as open data, i.e. it is freely available in a machine readable format under an open license.
- **Enablers of Illicit Financial Flows:** Those who provide technical and legal help to tax evaders and money launderers should be held legally accountable.

Policy Engagement

Submissions made to the 14th Finance Commission

A number of meetings were held with the Member Secretary and other senior officials in the office of the 14th Finance Commission. Subsequent to these, three submissions were made by CBGA and the People's Budget Initiative to the Finance Commission with policy recommendations on:

- Mobilization of Additional Tax Revenue in India towards enhancing the tax-GDP ratio;
- Enabling the states to address the problem of severe shortage of staff across sectors;
- Strengthening fiscal decentralization, especially up to the Gram Panchayats and facilitating the improvement of systemic capacity of Panchayats;
- Giving more flexibility to states in setting their public expenditure priorities; and
- Enabling the states to increase their investments in renewable energy.

Office of the CAG

CBGA was approached by the Office of Comptroller and Auditor General (CAG) of India to present the background paper in the 27th 'Accountants General Conference', a biannual event organised by CAG's office. The paper, 'Reporting in Public Interest: Value and Impact of CAG's Audits' puts together a brief overview of some of the key concerns and possibilities with regard to the process of reporting by CAG. This was published in the Journal of the Audit and Accounts, Issue 2, January 2015.

A recommendation provided in the paper on the need to make audit reports more accessible to the intended users and revamping CAG's website was identified as an immediate action point by the CAG team. Working on this, CBGA provided advice on defining CAG's intended users and re-organizing its reports to enable easy search and location of relevant information. Through discussions that followed, ideas on improving the outreach of CAG reports and stepping up their engagement with citizens in different stages of their work were shared. Currently, the CAG's website is being refurbished.



27th Conference of Accountants General - organised by CAG office

Policy Engagement

National Conclave on 'Nourishing India's Tribal Children'

CBGA participated as the technical lead for the session, 'Tribal budgets, governance and coordination for nutrition' in a National Conclave 'Nourishing India's Tribal Children- Voices of Frontliners, Promising Practices and Policy Implications' organized in Bhubaneswar by the Union Ministry of Tribal Affairs, the ST and SC Development Department, SCST Research and Training Institute, Government of Odisha, and UNICEF India. CBGA's paper, 'Budgeting for Improved Nutritional Status of Tribal Children through the Tribal Sub Plan Strategy' was presented at the Conclave that drew attention to chronic under-nutrition of tribal children across nine schedule V states. The event aimed to synergize the efforts of all concerned Ministries and stakeholders under the convening power of the Ministry/Departments of Tribal Affairs for improving nutrition of tribal children.

CBGA pointed out the lack of use of TSP budgets; its paper circulated in the conclave noted that while the number of tribal children under the age of five in MP were double than Odisha, its TSP expenditure on ICDS was less than Odisha. After being reported in a newspaper report (Hindustan Times), the state government of Madhya Pradesh is planning to initiate a targeted approach to eradicate malnutrition among the tribal children in state.

Pre-Budget Consultation of the Finance Ministry

CBGA was invited by the Union Ministry of Finance to participate in the Pre-budget Consultation with different stakeholder groups working on social sectors, organised on January 8, 2015 in connection with the forthcoming union budget. Contributing to the deliberations, CBGA presented its findings regarding the bottlenecks associated with the problem of fund utilization in development schemes, the need for carrying out gender responsive budgeting and implementing budget transparency at the grassroots level, among other issues

Policy Engagement

Panel Discussion by Finance Department of Gujarat

The Finance Department of the State Government of Gujarat organized a conference on taxation issues in September 2014. A number of economists, industry experts and experts were invited to hold a discussion on the tax regime in the country and share their perspectives on the same. CBGA presented its research findings on the need for greater progressivity in India's tax systems and made policy recommendations on enhancing the tax-GDP ratio to expand the fiscal policy space available to the government.

Policy Engagement on Gender Responsive Budgeting

- CBGA was a part of a UN Women-led delegation for a discussion meeting with the Ministry of Finance, on strengthening Gender Responsive Budgeting.
- For a workshop organised by the Union Ministry of Women and Child Development and Indian Institute of Public Administration, targeting the Mayors and Commissioners of a number of Municipal Corporations, CBGA was invited to deliberate on the 'Scope for Gender Budgeting in Municipal Corporations'. CBGA shared its findings on the efforts carried out by some of the municipal corporations, and made recommendations on roadmap for carrying out Gender Budgeting by Municipal Corporations
- Himachal Pradesh Institute of Public Administration, ATI Shimla organised a training programme on "Gender Budgeting" for the Mayors, Deputy Mayor and Councilors at the Municipal Corporation, Shimla. CBGA conducted two sessions focusing on the 'Rights of SC/ST and 'Gender Budgeting' .

As part of a UN Women led delegation, CBGA participated in deliberations held with the office of the 14th Finance Commission. The deliberations focused on a broad set of suggestions to engender the recommendations in the Report of the 14th Finance Commission, presented in February 2015.

Capacity Building

As in previous years, CBGA organised capacity building workshops / facilitated sessions on budgets during other programmes, with the aim of enhancing the capacity of different groups to use budgets in their respective fields of work.

Workshops:

- Workshop on Gender Budget Analysis and Advocacy, Lucknow, Uttar Pradesh (December 2014)

This capacity building workshop on gender budget analysis and advocacy was co-organized by CBGA and Action Aid, Lucknow for the partner organizations of Action Aid. It was attended by about 50 participants. The workshop focused on basics, minorities and gender budgeting.

- Workshop on Budget Analysis and Advocacy, Tata Institute of Social Sciences, Tuljapur, Maharashtra (February 2015)

This workshop on budget analysis and advocacy was organized by CBGA, in association with TISS, Tuljapur, and was attended by the students of the Institute. The workshop focused on budget training, budget concepts, budgetary strategies, reading budget documents and advocating with different stakeholders.

- Four regional workshops were organized by CBGA on the subject of Inequality:
 - Trivandrum, Kerala (January 2015)
 - Ranchi, Jharkhand (February 2015)
 - Guwahati, Assam (February 2015)
 - Jaipur, Rajasthan (March 2015)

These workshops were co-hosted by Institute of Sustainable Development and Governance in Trivandrum, LEADS Trust in Ranchi, North East Network in Guwahati, and Budget Analysis Rajasthan Centre in Jaipur. The workshops were organized with the objective of enhancing the collective capacity of PBI and WNTA Networks to engage with multi-stakeholder dialogues and influence global policy-making fora on issues of Inequality from a pro-poor and rights-based perspective. Each of these workshops had 20-25 participants.

Capacity Building

Training and Orientation Sessions:

Budget Awareness:

- CBGA shared its experience in Budget Transparency and Accountability at the Regional Virtual Learning Series on 'Advancing Public Participation in the Audit Process in South Asia' organised by World Bank Institute, New Delhi in April - June 2014.
- A presentation was made by CBGA on 'CSOs and Budget Work in India' at Glocal Advocacy Leadership in Asia Academy held in Bangkok. It was a joint initiative by three regional civil society networks, namely, the Asian Forum for Human Rights and Development, Asia Development Alliance (ADA) and Asia Democracy Network in August 2014.
- CBGA held an interaction on budgets in Nepal and tracking public expenditure on adaptation to climate change for researchers from Institute for Social and Environmental Transition, Nepal in September 2014.
- CBGA and Oxfam India co-organized a Roundtable on India's role in the G20 Summit 2014, and came up with a collective statement by CSOs on issues like financial transparency, trade, food security, climate change, inequality and civil space and shared it with G20 sherpa from India, Mr. Suresh Prabhu, in November 2014.
- A presentation was made by CBGA on 'CSOs and Budget Advocacy' in a workshop organized by Movement for Peace and Justice in Mumbai in December 2014.
- CBGA facilitated a session on 'Sectoral Priorities in Budgets' in a training programme on Public Finance & Budgeting for Orissa Administrative Service Officers organized by Jindal Global University in January 2015.
- A presentation was made by CBGA at India WASH Summit on 'Resourcing the Swachh Bharat Mission' focusing on 'How Important will be the Magnitude and Composition of Budgetary Resources for the Success of Swachh Bharat Mission?' in February 2015.
- CBGA facilitated the 'Pre-Budget Consultation' in Hyderabad for the states of Andhra Pradesh and Telangana, organized by AP Budget Center and NFI in February 2015.
- A session was held at Jagori on the Union Budget 2015-16 for Dalits and Adivasis by CBGA in March 2015.
- CBGA designed and facilitated the programme for 'MY Budget Session' organized by Model Youth Parliament, in association with Indian Institute of Management, Lucknow in March, 2015.

Capacity Building

Gender:

- CBGA held a session on 'Engendering the Budgetary Planning at the State Level' in a National Workshop on Gender Budgeting in Rural Development organized by National Institute of Rural Development & Panchayati Raj in Jaipur in August 2014.
- A session was conducted by CBGA on 'Gender Budgeting: Evaluating Performance' at Indian Institute of Public Administration in September 2014.
- CBGA held a discussion on Gender Responsive Budgeting with a delegation of Afghanistan government officials and members of civil society organizations, facilitated by Women Power Connect in October 2014.
- CBGA held training sessions on Gender Responsive Budgeting at the District Level Pre-Budget Consultation for government officials of Maharashtra in November 2014 in Pune. It was organized by Vaikunth Mehta National Institute (Vamnicom), which is under the Union Ministry of Agriculture.
- A session on the Importance of Gender Budget Analysis and Challenges at the State level at IIPA was held by CBGA in November 2014.
- Two sessions on Gender Responsive Budget training was held by CBGA at ATI Kolkata in January 2015.
- A session was held by CBGA on Gender Responsive Budgeting in Municipal Corporations at a workshop organized by Ministry of Women and Child Development and Indian Institute of Public Administration in January 2015.
- CBGA held a training programme on Gender Budgeting, organized by National Institute for Entrepreneurship and Small Business Development (NIESBUD) for its faculty members in February 2015.
- A session on 'Scope for Gender Budgeting in Municipal Corporations' was held by CBGA in a workshop organized by Indian Institute of Public Administration in March 2015.
- A session with the Jagori team was held on 'Gender Responsiveness of Union Budget 2015-16' was held in March 2015.
- A session on Gender Responsive Budgeting by Municipal Corporations was taken by CBGA at the Shimla Municipal Corporation Gender Budgeting Workshop in March 2015.

Capacity Building

Training and Orientation Sessions:

Education:

- CBGA was a part of the 'National Convention on the Status of Implementation of Right to Education Act, 2009 in India' organized by the National Coalition for Education in March 2015.

Water & Sanitation:

- An analysis was presented on 'Priority to Water and Sanitation in the Context of 14th Finance Commission and Union Budget 2015-16' in an All India Convention organized by Right to Sanitation Campaign in March 2015.

Persons with Disabilities:

- CBGA facilitated a session on 'Budgetary Priorities for Persons with Disabilities in the context of Fiscal Decentralisation' for a workshop 'Viklang Jan Sabha' jointly with CBM India Trust and Purvanchal GraminSewaSamiti, held at Gorakhpur, Uttar Pradesh in May 2014.
- A presentation was made on 'Budgetary Priorities for Persons with Disabilities: An Analysis of Union Government Budgets' at a National Conclave of CBM-Solution Exchange, Gender Community of UNDP in February 2015.

Climate Change:

- CBGA was part of a Regional Technical Workshop on Climate Responsive Budgeting organized by UNDP, IBP, UKAID etc., and made a presentation of CBGA's work done so far on 'Civil Society Work on Pro-poor Budgeting in India: Lessons Learnt So Far' in Bangkok in November 2014.
- A training programme on Climate Change Adaptation Finance organised by Oxfam UK, the World Resources Institute, and the Overseas Development Institute was attended by CBGA in Bangkok, in November 2014.

Challenges and Way Forward

Challenges

In the last few years, a major challenge faced by CBGA has been a significant increase in the expectations of a range of stakeholders for research inputs from the organization. With the growing credibility of CBGA for its quantitative evidence / data on various aspects of governance, in particular fiscal governance, we have witnessed an enormous increase in requests for providing research inputs from a range of social activists, civil society campaigns, journalists and also academicians.

Another challenge has been balancing the efforts towards engaging with policymakers at the national level with that for engaging with the larger civil society across the country (especially with social movements and civil society coalitions). While popularizing our policy recommendations with civil society is extremely important in creating a political will for implementation of the required policy changes, creation of the required level of bureaucratic willingness and initiatives for adoption of relevant changes in policies would be equally important. In working to maintain this balance, planning and sustaining engagement with policymakers in the bureaucracy has been a challenge.

Using technology for making CBGA's communications a lot more effective is a challenge that we intend to address now. We have started creating Data Visualizations on budgets. However, our Data Visualization efforts need to be scaled up significantly in the coming months and sustained in future.

Lack of adequate time with the research staff for sending papers for Journal publications is another challenge that we are trying to address. Given that CBGA has a wide range of its own publications, a significant part of the time of our researchers gets drawn into the processes relating to our own publications that we hope to address in the coming months.

Challenges and Way Forward

Way Forward

With the introduction of the new fund sharing formula recommended by the Fourteenth Finance Commission, the prioritisation of budgetary resources in various States across the country have a much stronger influence on the quantity and quality of public spending in social sectors. This development will be an important guiding principle of our work in the coming years.

Democratising government budget data to facilitate better analysis by the academic or policy-making community is another important dimension of our future endeavours.

We are also set to building lasting collaborations with institutions engaged in public policy and development studies so as to inform policy paradigms at the pedagogical level.

The way we interface with different sections of the population and our approach of democratising governance, where people are at the centre would continue to dominate our style of working.

We shall achieve our vision by providing outstanding quality of work in the above domains, and this principle will be the cornerstone of all our interventions. We plan to prioritise our work by examining a number of critical areas with the purpose of adding value to the policy narratives not just nationally but also globally:

- Carrying out analysis at the sub-national level in partnership with the PBI partners at the State level. Focus would be on the budgetary priorities of State Governments, interventions in social sectors and processes of fund flow and fund utilisation.
- Working to strengthen the spaces for transparency and accountability and fostering people's participation on these complex issues through rigorous analysis of government budgets, and related developments.
- Engaging substantively with the Open Data initiatives in India with a focus on democratising government budget data at every level. Our ambitious endeavour in building an Open Data Portal on budgets in India would be a major step in this direction.
- Contributing to the global policy discourse pertaining to some of the goals outlined in the framework of the Post-2015 Development Agenda.
- Our work towards combating tax evasion and tackling illicit financial flows in the context of the global development finance rules identified at the International Conference this year.
- Getting involved with other spheres of this agenda, i.e. the new social protection systems for the vulnerable.

Board of Trustees

Members of the Board of Trustees of CBGA as of March 2015

Amitabh Behar (Executive Director, National Foundation for India, New Delhi and Co-Chair of Global Call to Action Against Poverty)	Member
Anil K Singh (Secretary General, South Asian Network for Social and Agriculture Development)	Treasurer
Jagadananda (Member Secretary, Centre for Youth and Social Development)	Member
Jayati Ghosh (Professor, Centre for Economic Studies and Planning, School of Social Sciences, JNU)	Member
John Samuel (Consulting Advisor, UNDP)	Secretary
Manuel Alphonse (Founder, Social Watch Tamil Nadu)	Member
Praveen Jha (Professor, Centre for Economic Studies and Planning, School of Social Sciences, JNU)	Member
Ritu Dewan (President, Indian Association of Women's Studies)	Member
Shantha Sinha (Professor, Department of Political Science, Hyderabad Central University)	President
Virginia Shrivastava (Coordinating Director, Budget Analysis Rajasthan Centre)	Member
Yogesh Kumar (Director, Samarthan - Centre for Development Support)	Member

CBGA Team

Members of the CBGA Team as of March 2015

1. Amar Chanchal	Research Consultant
2. Bhuwan Chand Nailwal	Sr. Finance & Admin. Officer
3. Gaurav Singh	Research Consultant
4. Happy Pant	Advocacy Coordinator
5. Harsh Singh Rawat	Office Assistant
6. Jawed Alam Khan	Senior Research Officer
7. Jyotsna Goel	Senior Research Officer
8. Kanika Kaul	Senior Programme Officer
9. Khwaja Mobeen Ur Rehman	Programme Officer
10. Manzoor Ali	Research Officer
11. Nilachala Acharya	Senior Research Officer
12. Pooja Rangaprasad	Senior Programme Consultant
13. Priyanka Samy	Programme Officer
14. Protiva Kundu	Senior Research Officer
15. Rajalakshmi Nair	Finance & Admin. Officer
16. Richa Chintan	Research Consultant
17. Rohith Jyothish	Research Consultant
18. Saumya Shrivastava	Research Officer
19. Shaji T.K	Additional Coordinator -Finance & Admin
20. Sona Mitra	Research Coordinator
21. Sridhar Kundu	Senior Research Officer
22. Subrat Das	Executive Director
23. Sumita Gupta	Finance & Admin. Officer

Funders

In the financial year 2014-15, CBGA relied upon the support of the following Institutions.

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

- Ford Foundation
- International Development Research Centre (IDRC)- Think Tank Initiative, and
- Center for International Policy.

For fund support tied to research, capacity building and policy engagement efforts in specific areas, we are grateful to:

- Bernard van Leer Foundation,
- Center for Budget and Policy Priorities,
- Centre for International Policy,
- Christian Aid,
- ClimateWorks Foundation,
- CRY- Child Rights and You,
- Oxfam India,
- Samarthan- Centre for Development Support

Disclosure Norms

Salary Slab- wise Gender Composition of Staff (as of March 2014)

Slab of gross monthly salary plus benefits paid to staff (in Rs.)	Male Staff	Female Staff	Total Staff
25,000 - 45,000	3	0	3
45,001 - 65,000	5	8	13
65,001 - 85,000	3	3	6
85,001 - 105,000	1	0	1
Grand Total	12	11	23

Gross monthly salary of the lowest paid employee = Rs. 33,282

Gross Monthly Salary of the highest paid employee = Rs. 103,170

Payments made to the Members of the Board of Trustees of CBGA during the F.Y. 2014-15

S No.	Name	Nature of Expense	Amount (In Rs.)
1.	Prof. Praveen Jha	Consultancy payment for his role as Economic Adviser	2,74,428

Treasurer's Report

Honorable President and Board Members!

Greetings!

I am delighted to present Treasurer's Report of CBGA for the financial year 2014-15 and bring to your attention the following points.

- CBGA received a total income of Rs. 4,14,94,845 in 2014-15, with an increase of 10.75 % over the total income of Rs. 3,74,66,369/- in the previous financial year.
- CBGA's total expenditure during the year 2014-15 was Rs. 4,11,19,464 with an increase of 11.03 % over the total expenditure of Rs. 3,70,33,793/- in the previous financial year.
- During the financial year 2014-15, Rs. 3,85,891/- was received as Interest, as compared to Rs. 2,38,133/- received during the financial year 2013-14.
- The net value of Fixed Assets of CBGA depreciated from Rs. 16,44,778/- as on 31st March 2014 to Rs. 15,43,954/- as on 31st March 2015. A periodic physical verification of all fixed assets is being undertaken by the Finance and Administration unit of CBGA. Total addition in fixed assets during the F.Y. was of Rs. 4,93,567/-.
- The financial accounts were prepared according to the standard accounting practices and statutory requirements prevailing in India and as applicable for NGOs.
- 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 2014-15.
- I may also add here that in the detailed assessment of CBGA's Income Tax returns for FY 2010-11 and FY 2011-12, carried out by the Income Tax Department, 'no tax liability' on CBGA has been confirmed by the IT authorities.
- In the year 2014-15, CBGA relied upon the financial support of a number of institutions for working towards its goals and objectives. During 2014-15, CBGA received core / institutional fund support from: Ford Foundation, International Development Research Centre (IDRC) - Think Tank Initiative, and Centre for International Policy. During this year, it received fund support tied to research, communications and outreach efforts in specific areas from: Bernard van Leer Foundation, Centre for Budget and Policy Priorities, Centre for International Policy, Christian Aid, ClimateWorks Foundation, CRY- Child Rights and You, Oxfam India, and Shakti Foundation.

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

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 , AAATC793 IL** [name and PAN of the trust or institution] as at **31/03/2015** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or 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 abovenamed trust 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 trust as at **31/03/2015** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2015**

The prescribed particulars are annexed hereto.

Place **NEW DELHI**

Date **17/07/2015**

Name **SUBHAJIT SAHOO**
 Membership Number **057426**
 FRN (Firm Registration Number) **322952E**
 Address **S.SAHOO & CO.,CHARTERED ACCOUNTANTS, 107, LAXMI AN SINGH - 1, MUNIRKA, NEW DELHI - 110067**

ANNEXURE

Statement of particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year (₹)	38621425
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year (₹)	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. (₹)	Yes 6224227
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) (₹)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	Not Applicable
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof (₹)	Not Applicable
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No

Financial Summary

(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No
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II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2.	Whether any part of the income or property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	Yes
	Details	Amount(₹)
	Against professional services	274428
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S. No	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment(₹)	Income from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
Total					

Place **NEW DELHI**
Date **17/07/2015**

Name
Membership Number
FRN (Firm Registration Number)
Address

SUBHAJIT SAHOO
057426
322952E
S.SAHOO & CO.CHARTERED
ACCOUNTANTS, 107, LAXM
AN SINGH - I, MUNIRKA, NE
W DELHI - 110067

Form Filing Details	
Revision/Original	Original

Financial Summary

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

BALANCE SHEET AS AT 31st MARCH 2015

Particulars	SCHEDULE	F.Y. 2014-15	F.Y. 2013-14
SOURCES OF FUND			
I.FUND BALANCES			
a. General Fund	[01]	3,092,978	2,717,597
b. Asset Fund	[02]	1,491,964	1,586,231
c. Corpus Fund		25,000	25,000
II.LOAN FUNDS			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
TOTAL	[I + II]	4,609,942	4,328,828
APPLICATION OF FUND			
I.FIXED ASSETS			
Gross Block	[03]	4,488,034	3,994,467
Less: Accumulated Depreciation		2,944,080	2,349,689
Net Block		<u>1,543,954</u>	<u>1,644,778</u>
II. INVESTMENT			
		5,605,266	-
III.CURRENT ASSETS, LOANS & ADVANCES:			
a. Loans & Advances	[04]	642,558	2,094,559
b. Grant Receivable	[05]	3,391,434	4,944,086
c. Cash & Bank Balance	[06]	1,819,948	10,382,442
	A	<u>5,853,940</u>	<u>17,421,087</u>
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[07]	2,148,249	2,692,456
b. Unspent Grant Balance	[08]	6,244,969	12,044,581
	B	<u>8,393,218</u>	<u>14,737,037</u>
NET CURRENT ASSETS	[A - B]	<u>(2,539,278)</u>	<u>2,684,050</u>
TOTAL	[I+II+III]	4,609,942	4,328,828
Significant Accounting Policies and Notes to Accounts	[33]	-	-

The schedules referred to above form an integral part of the Balance Sheet.
IN TERMS OF OUR REPORT OF EVEN DATE.

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

[CA Subhjit Sahoo,FCA,LLb]
 Partner
 MM No. 057426
 Firm No. 322952E

Place: New Delhi
 Date: 17-07-2015



For:
CENTRE FOR BUDGET AND GOVERNANCE
ACCOUNTABILITY

Shantha Sinha
 President

Subrat Das
 Executive Director

Anil K. Singh
 Treasurer

Shaji T. K.
 Addl. Coordinator- Fin. & Admn.

Financial Summary

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 2015

Particulars	SCHEDULE	F.Y. 2014-15	F.Y. 2013-14
I. INCOME			
Grant In Aid	[09]	41,091,874	37,026,336
Bank Interest	[10]	385,891	238,133
Other Income		17,080	201,900
TOTAL		41,494,845	37,466,369
II. EXPENDITURE			
Project Related Expenses			
Budget and Policy Analysis Work and Raising Awareness on Budgets	[11]	6,920,862	5,024,055
Enhancing Public Understanding of Taxes	[12]	718,089	4,135,699
Assessment of Budgetary Priorities for Low Carbon Economy in India	[13]	637,199	920,520
Project on National Report on Exclusion	[14]	1,398,328	511,162
Support for Enhancing Research Capacity and Organisational Performance Phase - I	[15]	5,779,586	15,079,695
Policy Analysis for Improving Conditions of Young Children in Urban Slums	[16]	4,832,055	3,311,953
Empowering CSO Networks in an Unequal Multi Polar World	[17]	4,167,712	3,038,769
Research, Training and Outreach efforts on Financial Transparency Issues.	[18]	6,265,313	-
IBP- Partnership for Budget Work in India	[19]	3,279,214	-
Support for Enhancing Research Capacity and Organisational Performance Phase - II	[20]	6,687,235	-
C-20 Summit, 2014 - Australia		19,580	-
Analysis of Budgets for School Education in India		22,500	-
Budget Analyses of Major Flagship Programmes Serving the rights of Children		281,435	-
Assessment of Indian Public Expenditure Priorities for promoting Low Carbon Development		101,267	-
Assessing Budgets for Adaption to Climate Change from a Gender Lens		-	429,432
Promoting People's Participation in the Budget Processes in India		-	2,168,833
Advocacy and Outreach Efforts as Part of <i>Financial Transparency Coalition</i>		-	490,330
Support for Enhancing Research Capacity and Organisational Performance		-	1,915,177
Research Conference on Budget Transparency		-	711
Administrative Expenses		2,533	-
Depreciation	[03]	594,391	472,775
Less: Depreciation Transferred to Asset Fund		587,834	465,318
TOTAL		41,119,464	37,033,793
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	375,381	432,576

Significant Accounting Policies and Notes to Accounts [33]

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

IN TERMS OF OUR REPORT OF EVEN DATE

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

[CA Subhjit Sahoo, FCA, LLb]
 Partner
 MM No. 057426
 Firm No. 322952E

Place: New Delhi
 Date: 17-07-2015

For:
CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY

Shantha Sinha
 President

Subrat Das
 Executive Director

Anil K Singh
 Treasurer

Shaji T. K.
 Addl. Coordinator- Fin. & Admn

Financial Summary

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 2015

Particulars	SCHEDULE	F.Y. 2014-15	F.Y. 2013-14
RECEIPTS			
Opening Balance :			
Cash in Hand (In INR)		44,775	20,613
Cash (In FC)		125,613	54,097
State Bank of India, New Delhi		10,212,053	3,853,259
Grant In Aid	[21]	36,747,813	43,628,791
Bank Interest	[22]	377,727	273,972
Sale of Old News Papers		1,800	181,900
Loan and Advances Received		211,395	-
TOTAL Rs.		47,721,178	48,012,632
PAYMENT			
Project Related Expenses			
Budget and Policy Analysis Work and Raising Awareness on Budgets	[23]	6,690,010	4,637,284
Enhancing Public Understanding of Taxes	[24]	718,439	4,103,845
Assessment of Budgetary Priorities for Low Carbon Economy in India	[25]	637,199	919,820
Project on National Report on Exclusion	[26]	1,398,328	511,162
Support for Enhancing Research Capacity and Organisational Performance Phase - I	[27]	5,779,586	14,144,594
Policy Analysis for Improving Conditions of Young Children in Urban Slums	[28]	4,640,787	3,269,572
Empowering CSO Networks in an Unequal Multi Polar World	[29]	3,955,217	2,660,355
Research, Training and Outreach efforts on Financial Transparency Issues.	[30]	6,221,180	-
IBP- Partnership for Budget Work in India	[31]	3,266,707	-
Support for Enhancing Research Capacity and Organisational Performance Phase - II	[32]	6,666,463	-
C-20 Summit, 2014 - Australia		19,580	-
Analysis of Budgets for School Education in India		22,500	-
Budget Analyses of Major Flagship Programmes Serving the rights of Children		281,435	-
Assessment of Indian Public Expenditure Priorities for promoting Low Carbon Development		101,267	-
Assessing Budgets for Adaption to Climate Change from a Gender Lens		-	429,432
Promoting People's Participation in the Budget Processes in India		-	2,164,219
Advocacy and Outreach Efforts as Part of Financial Transparency Coalition		-	1,915,177
Support for Enhancing Research Capacity and Organisational Performance		-	461,841
Research Conference on Budget Transparency		-	711
Administrative Expenses		2,533	-
Investment		5,500,000	-
Loan and Advances Paid		-	2,272,974
Grant Refund		-	139,204
Closing Balance			
Cash in Hand (In INR)		40,618	44,775
Cash in Hand (In FC)		72,540	125,613
Cash at Bank (SBI & Axis Bank)		1,706,790	10,212,053
TOTAL Rs.		47,721,178	48,012,632
Significant Accounting Policies and Notes to Accounts	[33]	-	-

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

IN TERMS OF OUR REPORT OF EVEN DATE

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

[CA Subhjit Sahoo, FCA, LLb]
Partner
MM No. 057426
Firm No. 322952E

Place: New Delhi
Date: 17-07-2015

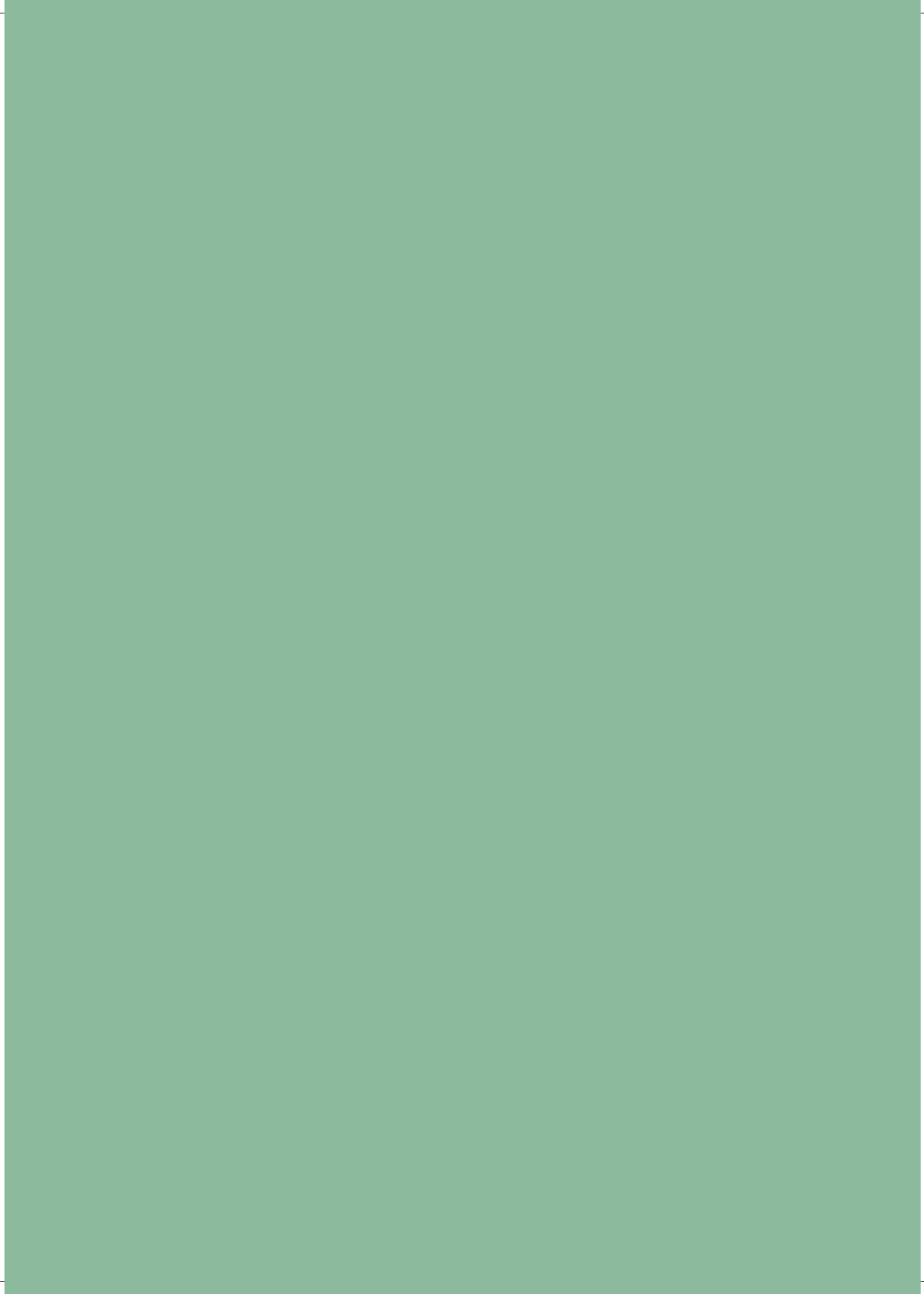
For:
CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY

Shantha Sinha
President

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Addl. Coordinator- Fin. & Admn.





CBGA

**Centre for Budget
and Governance Accountability**

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