

Centre for Budget and Governance Accountability



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List of Abbreviations

BE	Budget Estimates
CSOs	Civil Society Organizations
CYSD	Centre for Youth and Social Development
ELBAG	Economic Literacy and Budget Analysis for Governance
ESCR	Economic, Social and Cultural Rights
IBP	International Budget Partnership
IER	India Economic Review
JNU	Jawaharlal Nehru University
MKSS	Mazdoor Kisan Shakti Sangathan
MPs	Members of Parliament
MWCD	Ministry of Women and Child Development
NCAS	National Centre for Advocacy Studies
NCDHR	National Campaign on Dalit Human Rights
NCMP	National Common Minimum Programme
NCPRI	National Campaign for People's Right to Information
NE	North East
NEN	North East Network
NER	North East Region
NFHS	National Family Health Survey
NGOs	Non-Government Organisations
PBI	People's Budget Initiative
PRIs	Panchayati Raj Institutions
PWESCR	Programme on Women's Economic, Social and Cultural Rights
RE	Revised Estimates
SCs	Scheduled Castes
SCSP	Scheduled Caste Sub Plan
ULBs	Urban Local Bodies
TISS	Tata Institute of Social Sciences
UNICEF	United Nations Children's Fund
WNTA	Wada Na Todo Abhiyan



FOREWORD

Budget work by civil society organisations has a lot of potential. Though it is commonly interpreted in a limited framework, the way we understand it at CBGA is much broader. Tracking budget expenditure and using social audits as a tool to ensure funds reach those that they are intended to reach, is part of budget work. It is very unfortunate that recent times have seen an increase in the instances of violence and repression being used to silence social activists who have unearthed instances of misappropriation of public funds, through budget tracking and audits. That these processes are being stalled with such brutality and violence reveals just how much money and power is at stake and how far we still are from governance being transparent and accountable. Creating the democratic space where social audits can be conducted without threat of violence is a pressing need of the hour and the state must ensure this. For civil society budget work, democracy is the essence and in this foreword of CBGA's first published annual report, we want to start by expressing our solidarity with these struggles.

In the past year, although we have made concerted efforts in several directions, one of the most fulfilling has been our efforts to relate our work and our activism to the larger political context. We have made every effort, through our work, to prioritise supporting people's movements, campaigns, coalitions calling for greater social and economic justice. It has been a challenge for us to present our work in a non-technical, easily comprehensible manner so that budget work is to be taken beyond the domain of a few. We are happy to share with you that by investing considerable energy we were able to work closely with and provide research and training support to dalit groups, women's organisations, we were able to provide research support to Ekta Parishad during their historic Janadesh march in which more than 25,000 people came marching to Delhi calling for land reforms, to larger civil society coalitions like the Wada Na Todo Abhiyaan, among several others. Equally critical in coalition building was the strengthening of the People's Budget Initiative, a network of more than 150 organisations and individuals, working together to make budgets and the budget-making-process more people centred. Thus, by using coalition building as a strategy we have been able to engage a much larger cross section of people on budget work.

At the same time, to strengthen policy advocacy which is equally important, we complemented our efforts of reaching out to people with systematic and concerted efforts, sometimes as CBGA and sometimes through our strategic alliances, to ensure that the government sits up and listens to what we have to say. In the past year, CBGA team members have engaged with and presented our analyses and perspective on critical areas in the policy domain to several policy makers including the Minister of Women and Child Development, the Rural Development Minister, the Planning Commission, the Minister of Human Resource Development, the Finance Minister, the Health Minister, to name a few. CBGA was appointed on the Feminist Economist Committee created by the Planning Commission to give inputs to the Eleventh Five Year Plan. We have also made efforts to reach out to parliamentarians across different political lines and different Parliamentary Committees. CBGA prepared 63 questions for ministries of agriculture, rural development, women and child development, education, health,

social justice and empowerment, PRIs, and Power on issues of concern and sent them to 80 MPs from 11 different political formations. In addition, several Members of different parliamentary committees were consulted on specific sectoral issues. Needless to say, sustained efforts are still required to ensure that we make a dent in the policy sphere.

Our research work, which has been one of the fortes of CBGA, saw further deepening. We are really happy to share with you that going beyond the allocations side of story; we are now studying in detail the gaps in institutions and budgetary processes that impede effective utilization of funds. The unacceptably high level of maternal mortality in India has prompted us to look in more depth at public provisioning for safe motherhood and health financing in India. To strengthen the call for greater devolution of funds to the panchayats, we are doing a study on local budgeting and planning in partnership with the Planning Commission. Some of the other significant issues we are engaging with are: reviewing the fiscal architecture of India in the light of the deteriorating fiscal situation of the states; a review of the Fiscal Responsibility and Budget Management Act and its implications; studying the implementation problems responsible for the low educational levels, etc. Our work on budgeting for marginalised sections — gender, dalit and child budgeting has also seen further strengthening.

Conducting trainings and capacity building workshops has been one of the most effective strategies of taking budgets to people. In the year that has gone by we explored new forms and audiences to take our capacity building to the next level. Assessing effectiveness of trainings has always been a challenging task—however, if number of requests for trainings coming in is anything to go by, the trainings are not just being perceived as useful, but they are also propelling budget work in different shapes and sizes and at different venues.

Our media and publication work has seen significant successes this year. Reaching out to the mainstream media has challenged us for years but this year we made considerable progress on this front. Although several strategies had a role to play in this success, it is also, in essence, about a gradual recognition of the credibility of our work. We continued to use our regular publication, Budget Track – which has been one of our best ambassadors, to spread awareness on critical issues in the policy and budget domain. We are also happy to share with you that last year we used the radio as a medium of communication, which increased our reach considerably.

These efforts to deepen budget work were challenging. And they came with its own set of disappointments, joys, motivation, fulfillment—all of that and more. Difficult though it may be at times, but the journey is worth undertaking. A careful look at the governance environment around us seems to reconfirm that what is really at the heart of issue, is to ensure that progressive, people-centred voices are heard and strengthened in our policy domain especially at a time when there seems to be a ready buying in of the neo-liberal agenda and growing trends of retreat of the state. Over the years, the relative size of government's expenditure as a proportion of GDP has been declining. The changing architecture of global economic governance resulting in declining sovereign policy reinforces this trend. One must remember that only an expanded policy space will be a more inclusive policy space.

Yamini Mishra
Executive Director





CBGA ACTIVITIES

1. BUDGET CYCLE ADVOCACY

CBGA endeavors to influence the Budget making cycle at critical junctures with its concerns and agenda. At a broader level, the Budget cycle in India is classified in four different phases which include - Formulation, Enactment, Implementation and Audit. All the phases are critical from the point of view of influencing the Budget making process.

Of all four phases, CBGA currently undertakes Budget cycle advocacy work in three phases only - namely the Formulation, Enactment and Implementation phases, though there are plans to start work in the Audit phase soon.

Formulation Phase:

The Budget formulation phase typically starts from around September till December of every fiscal year. During this phase, all the ministries under the government are required to submit their Demands for Grants to the Finance Ministry with their revised estimates for the current fiscal year and the budget estimated for the forthcoming year. During this phase, it is critical to provide inputs to the relevant ministries with concrete demands. In 2007, CBGA undertook the following activities:

(i) **National Convention:** CBGA was instrumental in building a platform called the People's Budget Initiative (PBI). CBGA as the National Secretariat of the People's Budget Initiative, has also been instrumental in consolidating people's demands for the Union Budget 2008-09. The alliance organized a National Convention for the Union Budget 2008-09 on 14th and 15th November 2007 at WWF Auditorium (World Wildlife Fund, Secretariat, India office). It witnessed participation by 177 delegates of civil society organisations from 22 states across India. The Convention was inaugurated by Syeeda Hamid (Planning Commission), Prof. Kuldeep Mathur (JNU), Paranjoy Guha Thakurta, (Lok Sabha TV) and Dr. Praveen Jha (JNU). It was followed by thematic group discussions over critical issues.

(ii) **Preparation of the Charter of Demands.** The outcome of the National Convention was a People's Charter for the Union Budget 2008-09. The Convention discussed budget related issues in key sectors such as (a) Agriculture and Food Security, (b) Gender and Children, (c) Education, (d) Health, Water & Sanitation, (e) Dalits and Adivasis, and the broader macro economy. After focused group discussions on these thematic issues, a People's Charter for Union Budget 2008-09 was drawn up, which consolidated the groups' specific demands from the forthcoming budget across these sectors.

(iii) **Follow up action:** The People's Charter was widely used for advocacy. Apart from sending it to more than 3000 destinations across India, it was sent to diverse civil society organizations as well as members of the People's Budget Initiative so as to enable them to take it forward at their own levels. In addition, CBGA tried to pursue the demands with the joint secretaries of all the relevant ministries and departments and Members of Parliament.

Enactment Phase:

As per the convention, the Union Government proposes a Budget in the Parliament every year on the last day of February which is later enacted by the Parliament after around a month's deliberation over the issue. CBGA utilized this opportunity of responding to the Union Budget from the perspective of the poor and the marginalized and took forward the message in the Budget to the common people through a response that was prepared within 24 hours. Also, a panel discussion involving media, academia, and politicians from various streams was organized.

Activities during the phase:

(i) **Preparation of the Response to the Union Budget and the Panel Discussion:** Within 24 hours of presentation of the Union Budget 2008-09, CBGA came out with a 'Response to Union Budget 2008-09: Re-affirming Rhetoric' and organized a panel discussion on 1st March 2008 at India Habitat Centre. The panel discussion was addressed by eminent experts like Prof. Subhashis Gangopadhyay (Advisor to Finance Minister), Jayati Ghosh (Professor, JNU), Shri Digvijay Singh (Ex-CM, Madhya Pradesh and General Secretary, AICC) among others. The discussion was attended by an audience of more than 300. The CBGA's response was finally modified and revised, the inputs and suggestions from the discussion incorporated.

(ii) **Follow up with different agencies of the government with pro-people revisions for the Budget:** The RUB was sent to all the parliamentarians and consultations held with selected members of the parliamentary standing committees for suggesting pro-poor changes in the Budget.

Implementation Phase:

Allocations are not enough, quality of the expenditure is equally important. After all, it is the citizens' money that the government is utilizing for its activities and is therefore accountable for its effective utilization as well. The activities during this phase involve regular scanning of different government run programmes, checking the anomalies in the fund flow process of the government to different nodal agencies and making an assessment of the impact of expenditures incurred by the government. Throughout this phase, CBGA is involved in preparing questions for parliamentarians on pro-people agenda and disseminating information on budget implementation through its quarterly newsletter, Budget Track.

Parliamentary Advocacy

Parliamentary discussions play a very important role in highlighting critical issues that the nation faces. It is important that these discussions reflect concerns of the people who have largely been bypassed by the current growth trajectory of the country. In this context CBGA tries to influence discussions in the parliament through its parliamentary questions and seek information on the reasons for the gaps and also through this initiative tries to reinforce government's accountability





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on the same. These questions are prepared after analysis of government policies from pro-poor perspective to get information on issues where government has failed to deliver the promises. This year CBGA prepared 63 questions for ministries of agriculture, rural development, women and child development, education, health, social justice and empowerment, PRIs, and Power on issues of concern and sent them to 80 MPs from 11 different political formations. In addition, several Members of different parliamentary committees were consulted on specific sectoral issues. Unfortunately the political turmoil around nuclear deal that engulfed the parliamentary activities in the post budget period undermined many pertinent issues.

2. RESEARCH

Throughout the year, CBGA undertakes research on various issues of public policy. This section gives an overview of some of the major studies- both ongoing and those that have been completed. It also includes some future areas which the CBGA intends to take on in the latter part of the year.

Outlays to Outcomes: District Level Analysis of Public Spending for Children

A review of literature reveals that studies undertaken so far in the area of fund flow and utilization provide an important baseline of resource allocation, trends and patterns. However, there is an urgent need to deepen this analysis in order to (a) see how central-state flows reach the district level and are spent at the local level; (b) identify the constraints and gaps in institutional processes that impede the planning, allocation and expenditure of social sector schemes and (c) identify good practices in relation to child-oriented planning and delivery that can serve as examples for advocacy. The present study 'Outlays to Outcomes: District Level Analysis of Public Spending for Children' attempts to fill in this gap by focusing on select Centrally Sponsored Schemes related to children. The study duration is one year and covers Uttar Pradesh (Lalitpur District) and Chattisgarh (Rajnandgaon District) and significant progress has been made in terms of data collection and its analysis.

In terms of outputs of the study, two Research Reports – a Summary Report and a Manual on Understanding the Implementation of Selected Centrally Sponsored Schemes with regard to Fund Flow and Utilization will be prepared by the end of the study duration (one for each district). With regard to the impact of this study, apart from deepening the existing institutional capacity, CBGA would have made inroads into district and sub-district level analysis of budgets and its related financial/implementation mechanisms.

Safe Motherhood, Public Provisions and Health Financing in India

Reduction of maternal deaths is one of the central concerns and is also one of the Millennium Development Goals. Most of these deaths take place among women in developing countries and more importantly within the poor and underprivileged sections. 99 per cent of all maternal deaths occur in developing countries, with over 90 per cent of them in Africa and Asia. Two thirds of the maternal deaths in the year 2000 occurred in 13 of the world's poorest countries. The same year, India alone accounted for one quarter of all maternal deaths. Most of these deaths could be avoided if three conditions are available - proper nutrition for pregnant mothers, basic health infrastructure with minimum emergency obstetric care and connectivity in rural areas.

Unfortunately, most recent policies have focused on the issue of maternal mortality as an isolated issue related to infrastructure and not as a resultant of the broader socio-economic contradictions. Given this context, CBGA seeks to initiate an effort to track the government commitment in addressing the safe motherhood issue through its policy prescriptions and budgetary commitments at different levels of governance. The current initiative includes analysis of Budget and fund flow processes at different levels of governance as a critical element in the advocacy efforts of civil society organizations in India; analysis of field based findings to understand the needs of women and linking those observations with the policies. It will potentially provide significant insights into the linkages between maternal health policies, government allocations in different schemes and programmes, implementation of the programmes, and issues in access and effectiveness.

Local Budgeting and Planning - a Study with reference to Rajasthan and Kerala

In a country as politically, economically and culturally diversified as India, decentralization in governance and public service delivery is a key cornerstone in effecting balanced regional development. The argument in favor of decentralization is that it allows the output of public services to be tailored to the needs and aspirations of the residents, the cost of production and any other circumstances peculiar to each jurisdiction. This is popularly known as the "Principle of Subsidiarity". Moreover, effective decentralization also forces the state to provide legal environment that the residents want and in turn allows the residents of each jurisdiction to monitor and constrain their political agents. This task is far more difficult with national politicians who are far removed from their constituencies. India in 1993, embarked on Constitutional reforms in decentralization with the 73rd and 74th amendments which ascribe centrality to the Panchayats and Urban Local Bodies respectively in local governance and budgeting. Under the light of the above facts, it seems pertinent to investigate achievements in decentralization in India after fifteen years of the landmark reforms.

CBGA has undertaken a study titled 'Local Budgeting and Planning- a Study with reference to Rajasthan and Kerala' with the Planning Commission of India. The study aims to conduct a comparative study of the autonomy of Panchayati Raj Institutions in the two states of Rajasthan and Kerala and thereby seeks to investigate, assess and document the devolution of functions, functionaries and funds to the three tiers of Panchayati Raj and their role in bottom-up planning approach in articulating the demands and needs of the local populace. An important aspect of the study is to gauge the gap that exists between the funds devolved, the expenditures assigned and the district plans formulated as per local needs.





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Analysis of State Budgets through the Lens of Children

Public expenditure meant for development of a community is expected to have some benefits for children as well. However, some of the recent evidences, such as those generated by the National Family Health Survey (NFHS-3), have pointed out the glaring deficiencies in the development of children in India. It is disturbing to note that these deficiencies have persisted over the last decade in case of several of the outcome indicators for children.

CBGA (with the support of UNICEF-India) undertook a study focusing on public resources for children provided through the Union and State Budgets in India over the last one and a half decades. The study examined the Union Budgets and the Budgets of three States, viz. Rajasthan, Uttar Pradesh and Madhya Pradesh, over a time period of 1993-94 to 2006-07.

The study recommends that child-specific interventions in allocation of resources in the Budgets needs to be enhanced and prioritized significantly. Particular attention needs to be given to provision of adequate resources for interventions in Child Health and Child Protection sectors. It recommends that States need to step up their Budget outlays for these needs significantly and provide more resources for child-specific plans. In terms of effective utilization of funds, the study infers that utilization of budgetary funds by States can be improved significantly by addressing the gaps in the path of fund flow, strategic planning at the sub-district and district level and availability of trained staff for implementation of development programmes / schemes.

The findings of the study were completed in 2007, and disseminated by CBGA at a consultation meet on 'Budgeting for Children' organized by the Ministry of Women and Child Development, Government of India in New Delhi on 12th February, 2008.

In the context of persistent deficits in development of children, it has been observed that conscious analytical methodologies and tools need to be developed and used in the process of planning and budgeting by the government in order to address the deficits faced by the weaker sections of the population such as the children. In light of this, CBGA with UNICEF extended the study undertaken earlier to three other States including Bihar, Chhattisgarh and Orissa in 2007-08. The study would first examine the social sector spending from the State Budgets over the last decade, as public spending for the social sector provides the larger resource envelope within which targeted investments for children are made. This study aims at conducting an in-depth analysis of the Detailed Demands for Grants in 2006-07 and 2007-08 Budgets of the selected States in order to track the

allocation of resources for schemes that are meant largely for the benefit of children. It will also cover the Union Budget outlays for child-specific Centrally Sponsored Schemes in the last three years, which were transferred directly to autonomous Societies in the States (i.e., bypassing the State Budgets).

The key objectives of this study, for each of the three selected States, include (a) to assess the magnitude and composition of social sector spending from the State Budget during 1998-99 to 2007-08, (b) to capture the total magnitude of State Budget outlays earmarked for children during 2004-05 to 2007-08, (c) to assess the sectoral composition of the total quantum of State Budget outlays earmarked for children during 2004-05 to 2007-08, (d) to assess the magnitude and composition of Union Budget outlays for child-specific Centrally Sponsored Schemes, which were transferred directly to Autonomous Societies (bypassing the State Budget) during 2004-05 to 2006-07, (e) to assess the dependence of the State on Centrally Sponsored Schemes for undertaking targeted interventions for children, (f) to compare the Budget Estimates (BE) of State Budget outlays earmarked for children with the Actual Expenditure figures and highlight under-utilization of funds (if any), and lastly (f) to assess the major constraints in utilization of funds (if any) in relevant social sector schemes in the State based on secondary evidences.

A Review of Fiscal Architecture in India: Some Evidences from the Selected States

In lieu of increasing centralization of financial federalism, deteriorating fiscal situations of the States, and growing financial disparity among States, CBGA proposes to study the crisis in the fiscal federalism, with the following objectives: (a) to capture the whole fiscal architecture that has evolved over the last two decades; (b) to understand the nature and reasons of crisis in the federal financial system and suggesting ways to address them; (c) to study the nature and causes behind widening financial and developmental disparities among States and suggest ways to correct such a situation; (d) to study the impact and relevance of introduction of VAT on State finances and its Constitutional implications; (e) to examine the status of institutions of local governance (ULBs and PRI's) in the federal system and the status of devolution to those bodies; and (f) to undertake an in-depth analysis of the existing formulae governing transfers to States from the Centre.

The proposed study will mainly focus on the plight of poorer States in light of increased centralization of fiscal federalism and pursuance of neo-liberal fiscal policies by the Centre and imposing the same on States through various means. The paradox of strengthening political power of regional parties with opposite trends in devolution of Central transfers will also be looked at. The study will be based on a review of secondary literature, government reports and published data sources. The articles and books available on the subject would be surveyed to get a sense of the crisis. The data related to state finances and transfer to states and panchayats and urban local bodies would be collected from the official sources.

A Civil Society Report on Monitoring Right to Education

Education is one of the major components of development, so much so that it is included as one of the components in the Human Development Indices. With the 93rd Amendment Act, primary education is now a fundamental right of every child between the age group of 6-14 yrs. This implies that the State must provide free and compulsory primary education to all children in the age group of





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6-14 yrs. India has affirmed 'Education for All' time and again in various national and international fora, the resolution again repeated in the Millennium Development Goals. However, the access to education is still distant for many despite it being a fundamental right.

CBGA undertook a study focused on assessing the main problems responsible for low educational status in the country, particularly in Andhra Pradesh, Bihar and Orissa. It also sought to build capacity of civil society organizations to conduct Budget analysis, taking the specific case of education, and to strengthen the network of civil society actors from across the country towards effectively undertaking Budget analysis in the education sector.

The duration of the study being one year, the outcome included increased awareness on budget of the grassroots organisations through 3 state level and 8 district level workshops in the study areas and a Study Report on Financing of Education in study areas. In addition, two Primers for undertaking Budget Analysis and advocacy at state and district levels titled, 'Primer on Budget Analysis – Taking the case of Elementary Education' and 'Primer on Civil Society Budget Work' were also prepared.

Undertaking this study had significant impact in terms of building a capacity of over 500 grassroots activists and civil society leaders apart from a sustained alliance with peoples' representatives and engaging them in the People's Budget Initiative (PBI).

Open Budget Index Study

Public access to Budget information is critical to ensuring that governments are accountable to its citizens. Equally important is the timely access to such information so as to enable citizens' participation in and their understanding of policy decisions having profound implications on their lives. Therefore, in order to assess the availability of accurate, timely and comprehensive information during each stage of Budget cycle, CBGA along with the International Budget Project, Washington, undertook one study in 2006 and another in 2007.

The study essentially makes use of an Open Budget Index which evaluates the quantity of information provided to the citizens in the key Budget documents. India scored 52 percent on the Open Budget Index 2006. This study was conducted in 59 countries, the findings of which were made public in a media release held at the India Habitat Centre, New Delhi on 12th December 2006 with more than 30 accredited journalists and representatives from the media. Eminent speakers like Shri V. K. Shunglu (Former Comptroller & Auditor General of India) and Mr. Rupchand Pal (Lok Sabha

MP, CPI (M) & Member of Parliamentary Standing Committee on Finance) addressed the event. The findings of the study were covered widely by the media.

CBGA has also been involved in studying the openness, transparency and accountability aspects of the Indian Budget making process along with researchers from 60 other countries in the year 2007. The first phase of the effort to study the budget system in India is over and CBGA is now heading towards releasing the report after all the country studies are compiled and the international release is over. In future, efforts will be made to widen the study in all the countries and also take into account the concerns related to federal governance. Open Budget Indices presented in the report will be helpful for the policy makers to reorient our budget processes in order to make them more transparent and accessible.

Review of FRBM

The Indian Parliament, in August 2003, passed the Fiscal Responsibility and Budget Management (FRBM) Act, which imposes stringent discipline on the central government in its overall fiscal and macroeconomic management operations. The Act was essentially seen as a deficit management tool for the government and since passed, the government was seen rigorously following the targets set in it.

CBGA felt that it was now necessary to assess the impact of the Act on various facets of Indian Public Policy paradigm. On the basis of a study on FRBM and its implications, a primer titled 'FRBM – A Review' was released in a press briefing organized during January 2008 at the India International Centre. The primer underlined the impact of FRBM on its stated policy objectives and the development expenditure of the government. It also drew a lot of attention from media, highlighting the major concerns over the limitations of state activity imposed by the FRBM Act. The highlights of the primer were covered in major national dailies.

The State Budgets and Fiscal Devolution to the local bodies: A case study of Madhya Pradesh, Uttar Pradesh and Rajasthan

The state governments have an obligation to ensure timely transfer of funds, functions and functionaries to PRI's across 29 subjects as per the Eleventh Schedule of the 73rd Amendment.

A study was undertaken by CBGA in 2007 with the support of Ministry of Panchayati Raj, Government of India. The main objectives included (a) to examine if the Panchayat window exists in the state budget and if it allows for meaningful devolution in critical areas, (b) to examine the quantitative (percentage) allocation to the PRI's as the ratios of total expenditures, and (c) to match the administrative action taken in the year 2006-07 for devolution to be in accordance with budget allocations.

A study report was prepared and submitted to the Ministry of Panchayati Raj, Government of India.

Future Areas of Work

In the light of the present scenario, CBGA has identified certain areas of work to be undertaken in the near future, which it feels will pave the way in understanding crucial socio-economic issues and also strengthen the ongoing debate on the respective issues. The broad areas of research include





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resource mobilisation, health, education, agriculture, livelihoods and food security, green budgeting and marginalised sections of women, dalits, adivasis and children. Some of the specific studies CBGA wishes to undertake include distributional implications of tax exemptions, the issue of subsidies to private hospitals in India, the increasing role of privatisation of education at all levels in India, the issue of price rise and macro-economic dimensions, and financing agriculture amongst others.

Also, although CBGA has intervened in the three phases of the Budget Cycle, the Audit phase has largely remained out of its purview. Therefore, this year, CBGA plans to initiate its work in the Audit phase as well, by understanding the audit processes. The study would involve interactions with the Audit officials who will assist in understanding the functioning of audit system in India after which, CBGA intends to prepare a Primer on Audits in order to demystify the information and share it with public at large.

3. TRAINING & CAPACITY BUILDING

2007-08 was yet another significant year for CBGA's work on the capacity building front. Though the number of trainings conducted was less than the previous year, the new partnerships developed through our training processes have been highly encouraging. Another significant progress was the development of a credible partnership with a premier social work educational institute – TISS and also with the Utkal University, Orissa. Apart from these, CBGA has also initiated the economic literacy process in two new regions – North East and Kerala. In previous years, CBGA has engaged with some degree of regional work, for instance, Cambodia and in some other South Asian countries. This year, the organization worked closely with CSOs in Afghanistan to help build their capacities in analyzing Afghanistan's budget.

While stating achievements during the last year, CBGA is also equally aware of its shortcomings. During this time, we faced lots of challenges like language, institutional bottlenecks, varied expectations from participants and limited resources, among others. Also, demystifying the budgets sufficiently remains a major challenge. However, these are challenges that can be faced by first identifying them, looking at the objectives with an honest outlook and then equipping ourselves with appropriate tools. That is where the strength of CBGA lies.

YUVA Centre, Mumbai, organized a three-day national level training programme on analyzing the budgets for civil society practitioners from 14–16 April, 2007. CBGA was invited to conduct the training as well as provide all the knowledge support. About 25 participants from different parts of

the country were a part of the training. The outcome of this workshop has been really encouraging as some of the participants are already engaged in studying budget at different levels and sectors. Many have been contacting CBGA for further support and guidance towards demystifying the budgets.

Regional Capacity Building Workshop with NCAS

A regional level capacity building workshop was organised in partnership with National Centre for Advocacy Studies (NCAS) in Pune from 14–16 June, 2007. Though initially planned for NCAS interns and staff only, the scope of this workshop was widened to include activists from across Maharashtra. A total of 28 participants including NCAS interns and staff participated in the workshop. CBGA is proud of the fact that one of the interns from NCAS who participated in the training has been working on budgets post internship.

Budgeting for the North Eastern Region

Last year, CBGA along with North East Network (NEN) initiated a process to analyse the budgets of the North Eastern states. A staff member from NEN was interned at CBGA during January–March, 2007 to study budgeting for the North Eastern Region. As an outcome of this process, in addition to a detailed report in August 2007, NEN published a document titled, 'Union Budgets: In Relation to North East India' in January, 2008. Through this document, NEN attempts to disseminate information on Union Budgets to civil society organizations operating in the North East Region. Meanwhile, the NEN staff also contributed a chapter on North East Region in CBGA's response to the Union Budget 2007-08.

As a continuation to this, NEN along with CBGA organised a regional capacity building workshop in Guwahati from 3–6 July, 2007. About 25 civil society activists from across North East participated in the training. Some of the participants who had already begun looking at budgets appreciated that the workshop helped them to deepen their understanding about budgets and advocacy issues. Later, one of the participating organisations invited CBGA to give inputs on Gender Budgeting.

Regional Capacity Building Workshop with SAKHI

SAKHI, a gender resource centre based in Kerala, invited CBGA to conduct a three day training on budget analysis and advocacy with special focus on Gender Budgeting. As a preparation to the workshop, the student who was interning at CBGA provided research support in preparing a dossier on Gender Budgeting in Kerala with reference to some specific schemes. About 30 activists, researchers, and government officials from across Kerala participated in the workshop. Activists and researchers from Tamil Nadu and Andhra Pradesh also participated in this training that was held in Trivandrum from 25–27 July, 2007.

Capacity Building Workshop with TISS

On the request of Tata Institute of Social Sciences (TISS), Mumbai, CBGA conducted a three day training programme on budget analysis and advocacy from 24–26 February, 2008 in the TISS campus for their second year Post Graduate students. Over 40 students from Social Policy specialization benefited from the programme. The feedback from both students and faculty was really encouraging as many termed the workshop as a 'truly enriching exposure to public policy/finance'.





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This has stimulated us to look out for more opportunities to work with educational institutions that cultivate future leaders in the coming days.

Capacity Building under Child Budget Study

CBGA conducted two capacity building workshops under the study titled, 'Analysis of State Budgets through the Lens of Children'. The first workshop was held in the first week of November, 2007 at the Indian Social Institute and the second workshop at the SCOPE Complex in the last week of February, 2008. There were around 20 participants attending both the workshops, trained to analyze the Union Budget as well as their respective state budgets. Participants were from Asian Development Research Institute (Patna), Samarthan Centre for Development Support (Raipur) and Open Learning Systems (Bhubaneswar). Dr. N.C. Saxena, Former secretary of Planning Commission and Ms. Ramya Subrahmanian, Social Policy Specialist of UNICEF-India, also participated in the two workshops.

Capacity Building for Punjab University Students

Three researchers from Women's Resource and Advocacy Centre, Punjab University, Chandigarh visited CBGA from 21st-22nd February, 2008. They were given orientation on Budget analysis.

Internship

CBGA created an opportunity for young people to learn and understand budget work. During summer, an intern from Delhi University was given specific research assignments related to the 'Analysis of the State Budget of Kerala from a Gender Lens'. The research findings were highly helpful in conducting a training programme in Kerala in collaboration with SAKHI.

4. RESEARCH SUPPORT TO OTHER ORGANIZATIONS

CBGA consistently provides support by way of research inputs to diverse groups/organizations/campaigns. The interaction with various people in the process exposes CBGA to many new domains and strengthens its advocacy efforts at the various levels of governance.

Work with Wada Na Todo Abhiyan (WNTA)

As in the previous years, CBGA provided crucial research and advocacy support to WNTA this year as well. Apart from providing continued research support on Health and Education, CBGA also contributed a chapter on 'Budgets and NCMP Promises' for the annual NCMP Review exercise which

was held on May 23, 2007 in New Delhi. CBGA was instrumental in bringing out a civil society report card on UPA Government's performance vis-à-vis NCMP. Researchers from CBGA have provided knowledge support in different ways including addressing press meetings and preparing campaign materials. CBGA has continued to provide support to the Nine is Mine campaign as well.

Work with National Campaign on Dalit Human Rights (NCDHR)

CBGA's partnership with NCDHR has been growing from strength to strength. The formal partnership which began last year with collective work on Dalit budgeting has deepened during this year. NCDHR along with CBGA, Social Watch – Tamil Nadu and Jamia Millia Islamia organized a national level symposium on 'Reclaiming Scheduled Caste Sub Plan' on 7 July, 2007. The symposium was attended by Dalit activists, researcher from across the country. The Vice Chancellor of Jamia University who delivered the inaugural lecture in the symposium also released a report titled 'Reclaiming Scheduled Caste Sub Plan' that was prepared by NCDHR in collaboration with CBGA and others. CBGA raised the issue of non-implementation of SCSP by the Central Government. It also provided numerous inputs during the hearing of the PIL filed by NCDHR on non-implementation of SCSP.

NCDHR organized a National Consultation on Dalit Economic Rights on the 18th & 19th of October, 2007 in New Delhi. The activists from NCDHR and other NGOs participated in this. CBGA facilitated a session on Union Budgets and SCSP in the consultation. Apart from this, it has been providing many analytical inputs to NCDHR throughout the year. CBGA also participated in various consultations on Dalit Budgeting organized by NCDHR and partners. CBGA's continued support to NCDHR was crucial in setting up Dalit Budgeting units in six different states by NCDHR. CBGA provided support in preparing campaign materials and logistics in organizing a day long dharna at Jantar Mantar and a protest rally in and around Delhi against non-implementation of SCSP on 11 December, 2007.

CBGA as a co-organizer in Women's Tribunal on Poverty

Along with WNTA, CBGA co-organized the Women's Tribunal against Poverty, which was organized in Delhi on 17 October, 2007. More than 400 women from across 20 states of India came together and shared their personal experiences of poverty and deprivation, and resolved to join hands to ensure that the women's agenda is central to the efforts of the government to end poverty & social exclusion. A jury comprising of academicians, political thinkers and social activists noted that while the country is growing at phenomenal rates, the lives of the most marginalized women are further impoverished. Poverty is no more secular.

Support to Ekta Parishad

CBGA provided critical research support to Ekta Parishad for tracking schemes on land related issues and also their budgetary allocations. Ekta Parishad organized the Janadesh march to highlight the need for land reforms and demand rights to land and livelihood. About 25,000 landless tillers, labourers, tribals and dalits from over 15 states participated in the march. The marchers traveled a distance of 350 kms on foot and reached Delhi traversing through Madhya Pradesh, Uttar Pradesh and Haryana.



CBGA ACTIVITIES

Indian People's Tribunal on Untouchability

CBGA was a co-organizer of the Indian People's Tribunal on Untouchability which took place on 12 & 13 May, 2007 in New Delhi. A presentation was made on 'Discrimination of Scheduled Caste Sub-Plan in the Union Budget' before the jury. The demand for a complete SCSP with 16.2 per cent of the total plan allocation was emphasized in the final charter of demands that was presented to the President of India, Prime Minister and others.

Economic Literacy and Budget Analysis for Governance (ELBAG) in Perspective

Members of CBGA actively participated in a panel discussion 'Pro-Poor Budgeting and People's Participation' organised by ActionAid International on 19 November, 2007 in New Delhi. The discussion which was attended by MP's from India and Afghanistan, local government representatives from Bangladesh and Afghanistan, Ministry of Finance officials (Afghanistan), and other national and international civil society organisations from India, Bangladesh and Afghanistan. CBGA was part of the panel and spoke on the growing significance for pro-poor budgeting and the need for creating institutional spaces for people's participation in budget decision making and execution.

National Youth Convention on Right to Information and Democracy

The National Campaign for People's Right to Information (NCPRI), JOSH along with other local organizations organized a 'National Youth Convention on the Right to Information and Democracy' in Beawar, Rajasthan on 11 and 12 January, 2008. The convention was attended by over 1,000 young participants from both rural and urban areas of 11 states across the country. CBGA participated in the convention and conducted a workshop on the role of youth in democracy and politics with special emphasis on budget analysis.

Uttar Pradesh Budget Analysis

Oxfam GB (North India) has initiated a process in Uttar Pradesh to analyze the state budget. Oxfam GB in collaboration with Grameen Development Services – a state level resource organisation analyzed the UP budget for the 10th Plan period on four broad themes– agriculture, women and child development, education and disaster mitigation. Oxfam GB, which has been contacting CBGA on various budget issues, invited CBGA to provide expert comments and suggestions on the draft report and help them arrive at a framework for budget analysis in UP. CBGA participated in a day long

consultation aimed at providing inputs on the report and finalizing an action framework on 18 February, 2007 in Lucknow. As an outcome of the consultation, the report was modified and a state level civil society meet was organized on the 4 & 5 March, 2008 in Lucknow to share the finding of the study and plan for a statewide coalition similar to PBI at the national level. A detailed charter of demands was also finalized during the meeting.

National Workshop on Accountability and Participatory Governance

On the occasion of the Silver Jubilee year the Centre for Youth and Social Development (CYSD), CYSD organized a national workshop on 'Accountability and Participatory Governance' in Bhubaneswar on 23 & 24 March, 2008. CBGA was also a co-organizer of the workshop which aimed at exploring and possibly working out how the civil society can do more for strengthening governance accountability along with self-governance and credibility processes of the civil society sector as a whole. Many civil society practitioners from across the country participated in the workshop and shared their experiences on the various accountability tools. CBGA made a presentation on how 'Budget works as a Tool for People-Centred Accountability'.

Afghanistan Budget Analysis

The passing year was significant in CBGA's reach to civil society needs in South Asia. ActionAid International while ActionAid Afghanistan approached CBGA to help them with analyzing the Afghanistan budget and build capacities of ELBAG group members in Afghanistan. CBGA helped the ELBAG team analyze Afghanistan Budget from a civil society perspective for the first time in the history of Afghanistan between 18 September and 9 October, 2007. The analysis which covered a whole range of issues including National Solidarity Programme (NSP was created by the Government of Afghanistan to develop the ability of Afghan communities to identify, plan, manage and monitor their own development projects), international assistance and social sector spending. The study was carried out using both secondary and primary information collected during CBGA researcher's stay in Kabul. As an outcome of this process a detailed report titled 'Gaps in Aid Accountability – A Study of National Solidarity Programme Finances' was published by ELBAG and ActionAid Afghanistan in February, 2008. It is enlightening to learn that the report has been widely discussed in national and international media and has brought in new dimensions to the development discourse in Afghanistan. As a follow up to the study, a training programme was conducted in Kabul for the ELBAG members that included Members of National Assembly (Parliament), government officials and national and international NGOs.

Training for civil society on budgets as a tool for effective governance at the National Development Forum in Papua New Guinea

The Consultative Implementation and Monitoring Council's (CIMC) National Development Forum organized a seminar on 'Improving the Budget Spending Process: Ensuring Transparency and Accountability at All Levels' from 23-28 October, 2007. The aim was to promote the broader theme of 'Opening up the PNG Budget'. CBGA was called to make a presentation at the National Development Forum to sensitize government and civil society representatives from across Papua New Guinea to the benefits of promoting transparent, accountable, and participatory governance, and how their organizations can perform this role. A presentation was made at the Forum in terms of





CBGA ACTIVITIES

guidelines on ways to assess the government's policies and plans (rhetoric) and actual performance; to facilitate public discourse on budget and governance issues, encourage citizens' participation and advance the conditions of the most disadvantaged; and to influence government policies for transparent, accountable and pro-people governance.

NGO Report to Covenant on Economic, Social and Cultural Rights

Despite ratifying the International Covenant on Economic, Social and Cultural Rights, India failed to submit subsequent reports after an initial report to the Committee on ESCR. Since India was to be reviewed in May 2008, a People's Collective for ESCR was formed to prepare a shadow or NGO report to be submitted to the Committee. CBGA also joined the collective and contributed substantially to the NGO Report. Since budget was identified as a cross cutting issue, CBGA contributed the budgetary perspective (which was weaved into every chapter of the report) in addition to contributing to a separate chapter on the issue of resource mobilization. The whole exercise exposed CBGA to new domain of Budgets and Rights and saw the mutual functioning of both the domains. The report titled, 'Divided Destinies, Unequal Lives – Economic, Social and Cultural Rights' is now ready to be sent to the Committee for the review meeting to be held in May.

Rights & Budgets

Rights without adequate financial resources are illusory. The government has legal obligation to commit maximum available resources to ensure the realization of economic, social and cultural rights for all individuals. Given this context, CBGA alongwith Human Human Rights Law Network and Equalinrights is holding a two-and-half day workshop – 'Rights Cost - Strategies for Budgeting Human Rights in India' in the month of May. The workshop seeks to bring together the two domains of budgets and rights and thus discuss innovative ways of using budgets as tools to press for realization of human rights. It also seeks to take forward the outcomes of the workshop and advocate them at national and local levels by identified key partners in the process.

Symposium by the Ministry of Housing and Urban Poverty Alleviation and UNDP

The Ministry of Housing and Urban Poverty Alleviation, Government of India and the United Nations Development Programme organized a Symposium on 'Gender Budgeting and Mainstreaming' on 26th September, 2007. CBGA was invited to give inputs and CBGA used this opportunity to emphasize on the deeply gendered dimensions of the issues being raised by the ministry and hence, the need to strengthen gender budgeting work within the ministry.

WIDE Annual Conference

CBGA was invited to share the Indian experience of Gender Budgeting at the WIDE Annual Conference 2007 on 'New Aid, Expanding Trade, What do women have to Say?', which took place in Madrid during 14-17 June, 2007. The main aim of the Conference was to create a forum for constructive analysis of the situation of women's rights and perspectives for gender equality in the new global development and trade architecture. CBGA's sharing of some of the critical concerns in the Gender Budgeting experience of India generated a lot of interest and sharing of similar experience from other countries.

In addition, CBGA contributed a chapter titled, 'Child Budgeting: Translating Outlays into Outcomes' in the annual report of the Ministry of Women and Child Development; articles in magazines/journals such as Public Agenda, India Economy Review, The IIPM Think Tank; Health for Millions, a publication of Voluntary Health Association of India; and Combat Law, a magazine published by Human Rights Law Network.

5. COMMUNICATIONS, PUBLICATIONS & ENGAGING THE MEDIA

CBGA's Media Coverage

CBGA made significant advancement this year towards making a public presence.

The Panel Discussion, 'Budget 2008-09: As If People Matter', got wide coverage both in print and electronic media. The discussion was covered by Star News, ETV, Total TV, Lok Sabha and Aaj Samaj. The analysis done by the organization overnight was carried by major national dailies such as Financial Express and The Hindu. In addition, mainstream dailies such as the Hindustan Times, Deccan Herald and Mail Today carried issue-based budget analysis done by the Centre.

During the course of the year, press briefings were also held to share the analysis done by the Centre. A briefing on the 'Review of the Fiscal Responsibility and Budget Management Act' was organized by the Centre to share its analysis with the media. The CBGA staff highlighted the key issues for the Union Budget 2008-09 in separate press briefings on health and education jointly organized by Oxfam and Wada Na Todo Abhiyan.

CBGA's views in the briefings were carried by many national and regional dailies such as Business Standard, Mint, Hindustan and Tribune.

CBGA staff was called to share its analysis in the Radio Talk organized by One World South Asia. Two radio talks of 30 minutes duration were held; one on the Union Budget and major social sectors and the other, specifically emphasizing on gender budget, bringing certain key issues to the forefront on the eve of the International Women's Day. The talks were aired on FM Rainbow (102.6)

Regular Publications

As every year, CBGA published its regular outputs which include:

A. Budget Track: CBGA comes out with a quarterly newsletter, called the 'Budget Track' that analyses the budget and policy priorities of the government in short articles. The aim is to present current policy and economic issues in an understandable manner. The first few pages comprise of regular





CBGA ACTIVITIES

columns on Budget and Policy Tracking of the Union Government that brief the developments taken place in the realm of Budget and Public Policy during the last quarter of a specific financial year. This is followed by other issues affecting the lives of the masses.

In the year 2007-08, CBGA completed its fourth volume of Budget Track and initiated the fifth volume.

B. Response to the Union Budget 2007-08: The Response to the Union Budget is one of the CBGA's essential annual publications. The CBGA team burnt its midnight oil and prepared a unique and comprehensive Response to the Union Budget titled, 'Budget 2008-09: Reaffirming the Rhetoric'. The Response covered crucial issues of agriculture, rural development, health, education, water and sanitation and marginalized sections of dalits, adivasis and women.

C. Background papers for National Convention: A background note underscoring some key concerns in each of the critical areas was prepared for the National Convention held for the Union Budget 2008-09.

D. Charter of Demands: A People's Charter was drawn up by the People's Budget Initiative for the Union Budget 2008-09 which consolidated the key concerns across different issues in addition to making some concrete suggestions.

E. Primers and Manuals: CBGA published three Primers during 2007-08, titled –

(i) Lets Talk about Budget

(ii) Primer on Civil Society Budget Work

(iii) Primer on Budget Analysis – Taking the Case of Education

While the first Primer aims to present the basic concepts of budget in a comprehensible form, the second primer delineates the phases of the budget cycle and the possible interventions in the phases by civil society organizations. The third Primer examines the issues related to financing of elementary education in India.

In addition to the Primers, a Manual on 'Fiscal Responsibility Management Act' is also present in its draft form.

Website

CBGA launched its website on 1 March, 2007 at the panel discussion organized at the Amphitheater, India Habitat Centre. The monthly statistics and daily average show that the number of hits since its launch reached an all time high in the months of February and March. The average monthly hits have gone up from around 5,600 to 30,000 and the most frequently downloaded document has been the Response to the Union Budget followed by Budget Track and Primers and research reports.





CONSTRAINTS & CHALLENGES

It is important to mention that although CBGA was able to achieve and complete many of its tasks successfully and work in line with its mission and vision, the journey was beset with many challenges. The two biggest challenges which are inevitable to an organization such as CBGA were the limited financial resources and inadequate staff owing to lower staff retention measures. Limited financial resources constrained many activities of the organization and the team had to manage in the limited resources at hand. This coupled with the situation of corporates ready to offer sky-rocketing salaries, only added to the problems.

With the increased and ever-growing external requests and the pressure to respond to them, work became more and more interesting and challenging. CBGA with its prior commitments and limited staff had to put down some of the very pertinent research requested by external organizations. The requests also had to be weighed time and again with the organisation's mandate, and therefore, strategic prioritizing of issues vis-à-vis the mandate became a major challenge.

CBGA's nature of work sometimes makes it difficult to extend its arms and reach to mass campaigns and movements. Although, last year, the organization managed to work with MKSS and Ekta Parishad, it still remains a challenge to make it a consistent exercise. In line with this challenge is another one - that of linking up with social action groups actively engaged in making governance accountable.

All the year round, CBGA carries many advocacy activities and tries to lobby with policy makers. However, systemic engagement with parliamentarians and policy makers is one crucial area where CBGA is constantly struggling. Efforts are made to rope in as many organizations and make them part of the People's Budget Initiative which serves as a platform for many CSOs to come together and raise their issues and take it forward in the form of a consolidated charter of demands.

Another major challenge that CBGA faces is the ever-changing environment bringing with it a host of issues and thus the concern is taking up short term vs. long term issues. This has to be seen in link with the challenge of deepening the work on Union Budget and macroeconomic issues. Although the organization has come a long way in building its expertise on analyzing the Union Budget and demystifying the information so gained and disseminating to the public at large, it still needs to go beyond and deeper into examining some of the intricacies underlying the Budget.

Lastly, although it's too early to report this as a challenge, but the issue of IMPACT always creeps in with any major or minor activity. Therefore, the organization is always conscious of the impact its activities would have in the times to come and keeps it going and working towards the mandate set.

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feedback

Prof. (Ms.) Vidya Rao, School of Social Work, Tata Institute of Social Sciences

The students of TISS greatly appreciate the structure of the two and half day training workshop conducted by CBGA. The complexity of budget making, factors that impinge on financial discipline, linkages between policy, budget, planning and implementation, role of policy research and budget analysis as a tool of social advocacy were conveyed to the students in a simple manner with which they could relate. Students also realised the challenges involved in using budget analysis as an advocacy tool - data mining, comparability of data, how use of statistical figures can cut both ways in a political context and so on.

On the whole, it was a good eye opener for the students.

Mr. Avinash Kumar, Oxfam GB

As the debate around liberalisation and free market economy seems to be settled in India, it is becoming crucial even more that the free market economy and the state which actively promotes it is brought under crucial scrutiny from the perspective of those who have not been exact beneficiaries of this process. It is in this context that the work done by CBGA has proved to be crucial by bringing back governance accountability on the agenda, esp. the economic accountability of a state which is claiming everyday to be absolving itself of that responsibility. In this sense, CBGA's attempts to popularise economic literacy esp. budget literacy by involving a range of civil society groups from the point of view of the marginalised has been a crucial intervention in the last few years.

Ms. Priti Darooka, Executive Director, PWESCR

We have worked with CBGA on several fronts and lately on the NGO Report on the Economic, Social and Cultural Rights prepared by the People's Collective (a group of NGOs of which CBGA is a part). We divided the chapters of the report based on the expertise of the several organisations and budget was identified as a crosscutting issue. Therefore, the information on budgets provided by CBGA was weaved in each chapter and also a separate one on resource mobilization was prepared and incorporated.

The information on budgets was very important since it helped strengthening the arguments put forward by the Collective. For instance, the fact that the Indian Government is neglecting agriculture seems to be a statement in the air. But, when backed by the facts such as so much percentage of GDP is being spent on agriculture makes the statement very clear and concrete. Therefore, such facts were put in each issue such as health, education etc. to concretize our arguments.

Therefore what we saw was the mutual functioning of two domains - Rights and Budgets and both reinforcing each other.

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feedback

Ms. Anjuman Ara Begum, Legal Associate, North East Network

Intern, CBGA

The three months internship at CBGA was my first exposure to budget related issues and using budget analysis as a tool to analyze and monitor government's commitments towards the poor and marginalized. I concentrated myself towards the various aspects of Union budget and its allocation for the north eastern states.

Since my completion of my internship with CBGA and development of basic understanding of issues especially related to budget of North East, I have partly conducted and attended a number of workshops and discussions on the Union Budget in relation to North East India and have found overwhelming interest among the participants to know more about the budgets, its allocations and implementations. Such discussions have also been helpful in breaking certain myths among the people regarding budget. A participant in Nagaland was of the impression that 'all money from Centre comes to Assam only. Centre is biased and doesn't allocate any amount for the state of Nagaland.' The discussion gave her confidence with the knowledge of fund flow and allocations in north eastern states which is reflected in her resolution that "now its time to ask our government (Government of Nagaland) to give us the details how these allocations are spent".

The three-month internship was really helpful for me in understanding the fund flow mechanism and provided me the necessary background information to undertake proper advocacy initiatives to raise interest on the issue. The report called "Union Budget: In relation to North East India" produced by me under the guidance of CBGA was subsequently published by the North East Network. I have received several positive feedbacks on the importance of the report. I am of the view that the internship was a great learning experience and is valuable for me and for the people of north eastern states.

Ms. Samhita, North East Network

A workshop on Gender, Budgets and Leadership was held in the Sivasagar district of Assam targeted at the 30 newly elected women panchayat representatives. This programme was held in collaboration with Sibsagar Jilla Mahila Samiti which is a traditional women's body at the district level. The objective was to create awareness around the role of women leaders in governance issues and also sharing concept of budgets which determine various local initiatives where women can play a major role. The workshop focused on using budgeting as a tool to address women specific concerns like reducing MMR and creating skill based livelihoods for women etc. The Panchayat Representatives had never been oriented on budget issues earlier and hence they showed their keenness on this issue.

feedback

Ms. Lysa John, Coordinator, Wada Na Todo Abhiyan

CBGA has played an all-important role in providing the necessary information and research support for key initiatives of Wada Na Todo Abhiyan, including the hugely popular 'Nine Is Mine' (9% GDP for Health and Education) children's campaign and the Annual Civil Society Reviews on the National Common Minimum Programme.

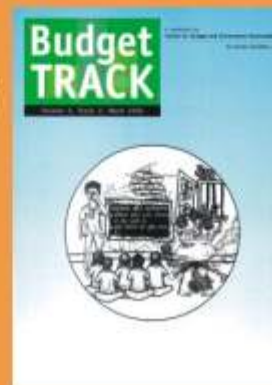
CBGA has been able to reach out with the information that is required, when it is required. This has been very important to us as both the credibility of the information and its timing is critical to public campaigning. Further, it is the ability of the CBGA team across the board to contribute enthusiastically to collective advocacy initiatives that makes them not just co-travellers, but close partners in our efforts.



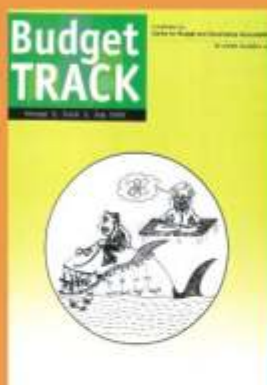
CBGA PUBLICATIONS



Budget and Policy Tracking
Inequalities in Access to Maternal Health Care in India: Some Reflections based on NFHS-3
Implementation of Mid Day Meal: Food for Thought
How 'total' is Total Sanitation Campaign
Budgeting for Human Rights: Priti Darooka



Budget and Policy Tracking
XI Plan: Some Concerns on Education and Health
Sachar Committee Report - Promises and Actions
Findings of Study on Monitoring Right to Education
Interview: Brinda Karat
An Attempt by the People's Budget Initiative



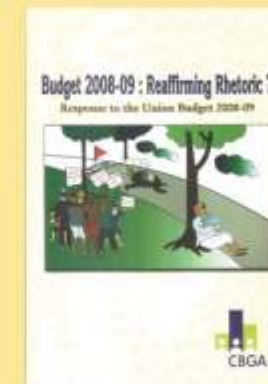
Tracking the Budget and Policies of the Union Government
Low Fiscal Decentralization: A Road-block to Rural Development
Centre-State Fiscal Relations: Role of Centrally Sponsored Schemes
Guest Column: John Samuel
Highlights of Budget 2008-09: As If People Matter



PEOPLE'S CHARTER
for Union Budget 2008-09
 A National Convention on Union Budget 2008-09 was organised by the People's Budget Initiative in New Delhi on 14th and 15th November 2007. Detailed deliberations were held during the two days on public provisioning and budgets for several critical areas, based on which, a people's Charter of Demands was drafted for articulating a set of prioritised demands pertaining mainly to the Union Budget for 2008-09.



LET'S TALK ABOUT BUDGET
 This Primer is meant to help the interested but uninitiated reader in comprehending some of the important aspects of Government Budgeting in India.



Budget 2008-09: Reaffirming Rhetoric?
 A quick response to the Union Budget 2008-09, prepared by the CBGA team within a few hours of the release of the Budget.



PRIMER ON BUDGET ANALYSIS
 Taking the Case of Elementary Education
 Primer on Civil Society Budget Work draws attention to the budget making process and indicative methodology for the civil society engagement in the process.



संघ बजट 2008-09 पर प्रतिक्रिया
 Provides a summary (in Hindi) of the Response to the Union Budget 2008-09 prepared by CBGA.



PRIMER ON CIVIL SOCIETY BUDGET WORK
 'Primer on Budget Analysis: Taking the Case of Elementary Education' examines the issues related to financing of elementary education in India.



FINANCIAL REPORT

CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY
A - 11, SECOND FLOOR, NITI BAGH, KHEL GAON MARG
NEW DELHI - 110049 (INDIA)

BALANCE SHEET AS AT 31ST MARCH, 2008			
	SCHEDULE	2007-08	2006-07
SOURCES OF FUNDS			
I.FUND BALANCES:			
a.General Fund	[01]	240,946.00	109,173.00
b.Corpus Fund		25,000.00	25,000.00
c.Asset Fund	[02]	188,329.00	50,868.00
		<u>454,275.00</u>	<u>185,041.00</u>
II.LOAN FUNDS:			
a.Secured Loans		-	-
b.Unsecured Loans	[03]	18,115.00	34,115.00
		<u>18,115.00</u>	<u>34,115.00</u>
TOTAL Rs.	[I + II]	472,390.00	219,156.00
APPLICATION OF FUNDS			
I.FIXED ASSETS			
Gross Block	[04]	309,867.00	112,505.00
Less: Accumulated Depreciation		103,855.00	40,453.00
Net Block		<u>206,012.00</u>	<u>72,052.00</u>
II.CURRENT ASSETS, LOANS & ADVANCES:			
a.Loans & Advances	[05]	870,613.00	117,684.00
b.Grant Receivable	[06]	154,805.00	427,151.00
c.Cash & Bank Balance	[07]	4,410,379.00	429,315.00
	A	<u>5,435,797.00</u>	<u>974,150.00</u>
Less: CURRENT LIABILITIES & PROVISIONS:			
a.Expenses Payable	[08]	255,516.00	136,412.00
b.Unspent Grant Balance	[09]	4,913,603.00	573,634.00
c.Advance against Expenditure		-	117,000.00
	B	<u>5,169,119.00</u>	<u>827,046.00</u>
NET CURRENT ASSETS	[A - B]	266,678.00	147,104.00
TOTAL Rs.	[I+II]	472,390.00	219,156.00
Significant Accounting Policies and Notes to Accounts	[24]		

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]
Partner
MM No. 57426

Place : New Delhi
Date : 10th July 2008

For:
CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY

Yamini Mishra
Executive Director

Shantha Sinha
President

Anil Singh
Treasurer

CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY
A - 11, SECOND FLOOR, NITI BAGH, KHEL GAON MARG
NEW DELHI - 110049 (INDIA)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2008			
	SCHEDULE	2007-08	2006-07
I.INCOME			
Grant In Aid	[10]	5,948,820.00	4,626,372.00
Other Income	[11]	1,781,194.00	1,970,755.00
Bank Interest		38,321.00	14,725.00
		<u>7,766,335.00</u>	<u>6,611,852.00</u>
II.EXPENDITURE			
CEF Project Expenses	[12]	401.00	2,975,973.00
Ford Foundation Project Expenses	[13]	2,817,954.00	-
Panchayat Budget Analysis	[14]	205,916.00	-
UNDP-NREGA Expenses	[15]	373,634.00	1,072,016.00
UNICEF Research Studies Expenses	[16]	2,325,723.00	-
National Convention Expenses	[17]	592,325.00	462,308.00
Planning Commission	[18]	225,192.00	-
Maternal Mortality	[19]	296,778.00	-
Administrative Expenses	[20]	791,387.00	1,379,726.00
UNICEF-Child Budget Expenses	[21]	-	548,259.00
West Bengal Govt. Gender Budget	[22]	-	44,850.00
IBP-NREGA Expenses	[23]	-	1,306.00
Depreciation	[04]	63,402.00	40,453.00
Less: Depreciation Transferred to Asset Fund	[02]	58,150.00	28,327.00
		<u>5,252.00</u>	<u>12,126.00</u>
		<u>7,634,562.00</u>	<u>6,496,564.00</u>
III.EXCESS OF INCOME OVER EXPENDITURE	[I - II]	131,773.00	115,288.00
Significant Accounting Policies and Notes to Accounts	[24]		

The schedules referred to above form an integral part of the Income & Expenditure Account.

IN TERMS OF OUR REPORT OF EVEN DATE

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



[CA Subhjit Sahoo, FCA]
Partner
MM No. 57426

Place : New Delhi
Date : 10th July 2008

For:
CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY

Yamini Mishra
Executive Director

Shantha Sinha
President

Anil Singh
Treasurer



CBGA TEAM



Left to Right (Standing) - Deepak, Pooja, Divya, Kaushik, Trisha, Piyali, Rupashree, Bhumika, Khwaja, Ranjeet, Sakti, Subrat, Gyana, Harsh
Left to Right (Sitting) - Indranil, Nilachala, Yamini, Jawed

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International Budget Partnership (IBP)**

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Oxfam (India)

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