

# Sharing a few Best Practices in Publishing State Budget Documents Online

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Submission to State Finance Departments

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## Subject: Sharing a few Best Practices in Publishing State Budget Documents Online

### 1. Publishing Budget Documents online in Machine Readable Format

Some of the Budget documents (at least the Budget Summary/Budget at a Glance, Receipts Budget, Detailed Demands for Grants and Supplementary Demands for Grants) should be published in machine readable formats like Open Document Formats for Spreadsheets or Excel (XLS). Publishing budget documents in machine readable format will enable a wide range of actors to analyse budget data and facilitate deeper understanding of public expenditure management in the country. This will also conform to the standards set by the National Data Sharing and Accessibility Policy (NDSAP)<sup>1</sup>, 2012 of the Ministry of Science and Technology, Government of India. Currently, **Sikkim** is the only state which is publishing the budget documents online in Excel format.

### 2. Using Open Fonts and Unicode Characters

Some states have been using fonts in their budget documents which are not Open and hence cannot be picked up and utilised for creating machine readable files or data parsing. Open fonts are those which can freely and legally be made use of for any purpose, improved upon, redistributed, embedded and bundled to create any document. Hence, for enhancing interoperability and scalability of such data the states should prepare their budget documents using Open fonts and Unicode characters. This would ensure consistent encoding, representation and handling of text in data parsing processes. **Himachal Pradesh** and **Karnataka** are two of the states which are using Open fonts in their budget documents.

### 3. Providing description (metadata) for the budget documents published online

State Finance Departments need to develop and publish data descriptions (or metadata) for the budget documents which are made available online. Publishing metadata along with the data files/documents is a standard practice being followed across many countries now. The 2012 National Data Sharing and Accessibility Policy has also stressed on the need for complete metadata to accompany data. This will make online search processes (for budget data) much faster and more precise.

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<sup>1</sup> <https://nsdiindia.gov.in/nsdi/nsdiportal/meetings/NDSAP-30Jan2012.pdf>

#### 4. Publishing Budgets online at least for the last ten years

A number of states are publishing their budget documents online only for the last 2-3 years. This restricts the opportunity for any long term analysis of state budget data. Publishing state budget documents online for at least the last 10 years would help address the dual requirements of enhancing transparency and enabling long-term analysis. **Chhattisgarh, Gujarat, Madhya Pradesh, Maharashtra, Odisha** and **West Bengal** are among the few states who publish online their State Budget documents for the last 10 years.

#### 5. Making budget documents available online in a timely manner

In some states, the complete set of budget documents are being provided online after a time-lag from the date of presentation of the budget in the State Assembly. The complete State Budget, including the detailed budget books, should be made available online immediately after the presentation of the budget.

#### 6. Publishing Bilingual Budget Documents (Vernacular language and English)

Some states are bringing out their budget documents in vernacular languages only. This is posing a major hurdle in the process of developing machine readable formats of those documents through data parsing. Hence, all states need to publish their budget documents in bilingual forms (vernacular language as well as English). This will enable the use of Information and Communications Technology to enhance public availability of budgets to a significant extent. At present **Assam, Gujarat, Kerala, Odisha, Tamil Nadu** and **Telangana** are among the states that bring out bilingual budget documents.

These are some specific measures which can be instituted without much difficulty, but they would lead to significant improvements in enabling different kinds of actors to use and analyse budget information.

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