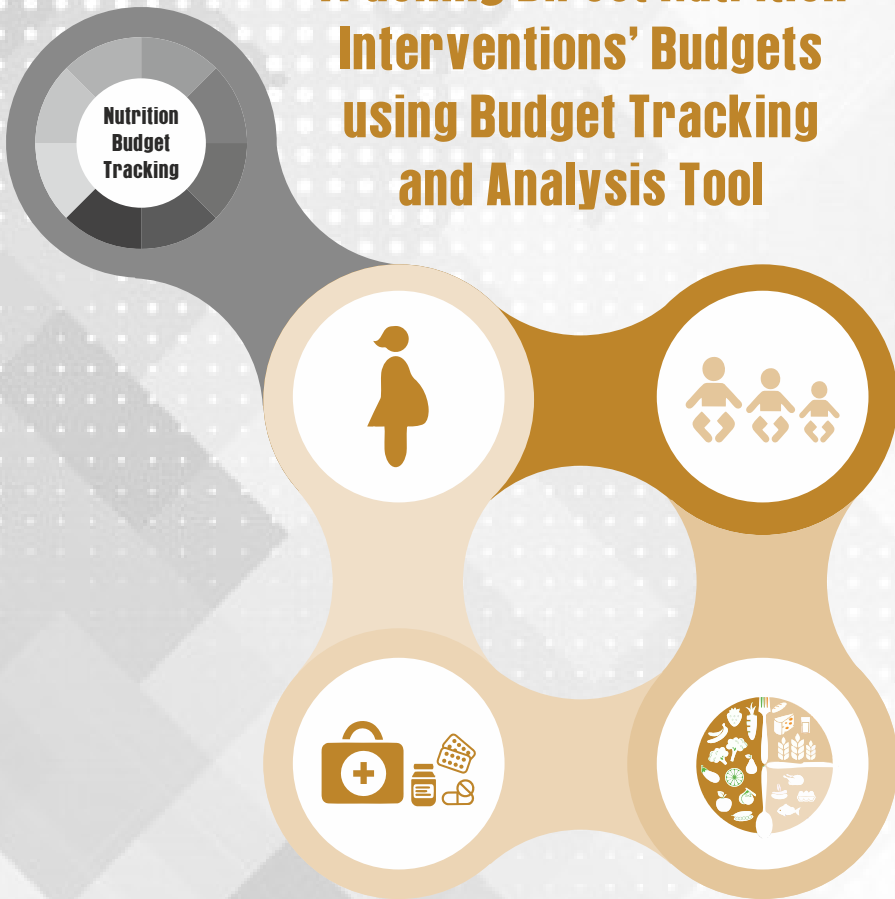


2017

Manual for Tracking Direct Nutrition Interventions' Budgets using Budget Tracking and Analysis Tool



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CONTENTS

Introduction	4
Module 1: Problem of Undernutrition: Basic Concepts	7
Module 2: Framework for Addressing Undernutrition	17
Module 3: Mapping Delivery Platforms for Direct Nutrition Interventions (DNIs)	23
Module 4: Government Budget and Budget Documents: An Overview	33
Module 4a: Understanding State Budget	34
Module 4b: Understanding National Health Mission Budget	42
Module 5: Tracking Budget Outlays for Direct Nutrition Interventions	47
Module 6: Collating and Analysing Budget Outlays for DNIs	57
Afterword	67
References	68

LIST OF FIGURES

- Figure 1:** Process for budget analysis
- Figure 2:** Vicious cycle of poverty and undernutrition
- Figure 3:** UNICEF's Conceptual Framework for Undernutrition
- Figure 4:** Forms of undernutrition
- Figure 5:** Framework for addressing undernutrition
- Figure 6:** Nutrition sensitive sectors
- Figure 7:** DNIs relevant in Indian context
- Figure 8:** Division of functions between different tiers of governments
- Figure 9:** Fund flow structure
- Figure 10:** Fund flow for Centrally Sponsored Schemes
- Figure 11:** Linking causes, interventions and programmes
- Figure 12:** Identifying government schemes for delivering nutrition interventions
- Figure 13:** Mapping delivery platforms for DNIs
- Figure 14:** Collating budgets for treatment of diarrhoea
- Figure 15:** Budget cycle
- Figure 16:** Structure of government budget in India
- Figure 17:** Example of demand numbers from Bihar State budget
- Figure 18:** Classification of government transactions
- Figure 19:** Planning process under NHM
- Figure 20:** Fund flow mechanism under NHM

LIST OF BOXES

- Box 1:** Multiple causes of undernutrition
- Box 2:** Some important forms of undernutrition
- Box 3:** Major nutrition surveys of India
- Box 4:** Assessing drivers of undernutrition within a state/district
- Box 5:** Direct Nutrition Interventions
- Box 6:** Examples of nutrition-sensitive activities in each sector
- Box 7:** What is a fiscal year?
- Box 8:** Estimates of budget
- Box 9:** Budget coding pattern
- Box 10:** What are supplementary budgets?
- Box 11:** Budget structure under NHM
- Box 12:** Supplementary PIPs and ROPs under NHM
- Box 13:** How to insert additional budget lines?
- Box 14:** Points to be kept in mind while using the Budget Tracking and Analysis Tool
- Box 15:** Collating budgets for any additional intervention added
- Box 16:** Points to be kept in mind while using Output Sheet
- Box 17:** Estimating resource requirements

INTRODUCTION

High levels of undernutrition in the country have been a concern and increasingly it is being realised that a significant investment by the government is required to address the problem. Government of India and state governments have been investing in a number of schemes such as National Health Mission, Integrated Child Development Services and others which are critical for improving nutritional outcomes.

Over time, there has been a shift in approach towards addressing the problem of undernutrition. Following the Lancet 2013 series, nutrition interventions are clubbed as nutrition-specific or direct nutrition interventions (DNIs) and nutrition-sensitive programmes or actions. While DNIs address the immediate causes of undernutrition arising out of inadequate diet and disease, nutrition-sensitive programmes address basic and underlying causes of undernutrition. The set of DNIs relevant in Indian context are included in the government's policy framework and these policies, in turn, are implemented as schemes and programmes. Hence, there is a need for tracking budgets for DNIs which would help in understanding how much is being allocated and spent by the government on these interventions and what are the gaps therein. However, tracking budgets for DNIs is cumbersome as they are often embedded in larger schemes, and budgets for an intervention may be spread across various budget heads. To facilitate and simplify tracking budgets for DNIs, an excel-based Budget Tracking and Analysis Tool¹ (BTAT) has been developed. The tool is based on the budgeting process currently being followed in India. Following an eight-step process (see Figure 1) the budgets for nutrition interventions can be tracked.

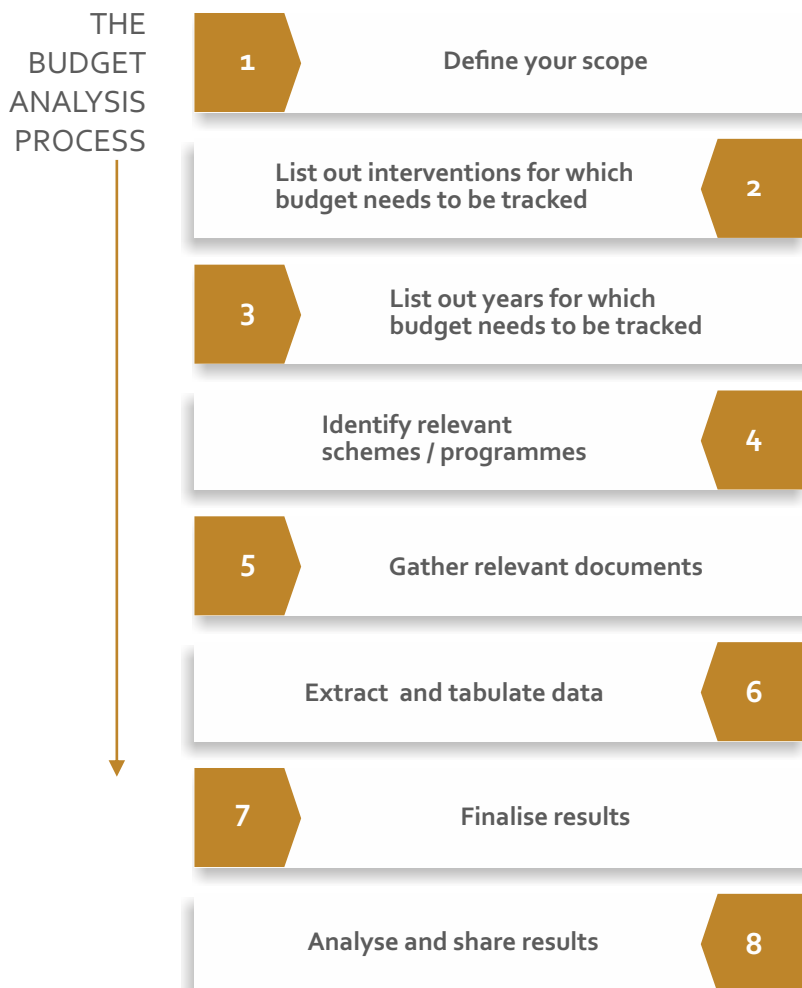
About Budget Tracking and Analysis Tool

BTAT is a user-friendly excel-based tool and attempts to tabulate budgets for DNIs in India. The tool has seven sheets and filling first four sheets will automatically generate outputs, i.e. the nutrition budgets and their charts in the next three sheets. The format for filling in the various sheets has been provided in the tool.

¹ A soft copy of the BTAT is provided with this training manual.

Given the dynamic nature of the subject and the continuously evolving domain of public financing for nutrition, the BTAT provides significant flexibility for user-customisation. The tool is easy to use and enables users to modify the interventions being analysed and the years for which analysis is carried out. Moreover, it has been designed to enable users to track nutrition budgets for any state or district in the country, although the structure and contents of the budget documents are not uniform across states. The tool can be used by anyone familiar with basics of excel.

Figure 1: Process for budget analysis



Structure of the Manual

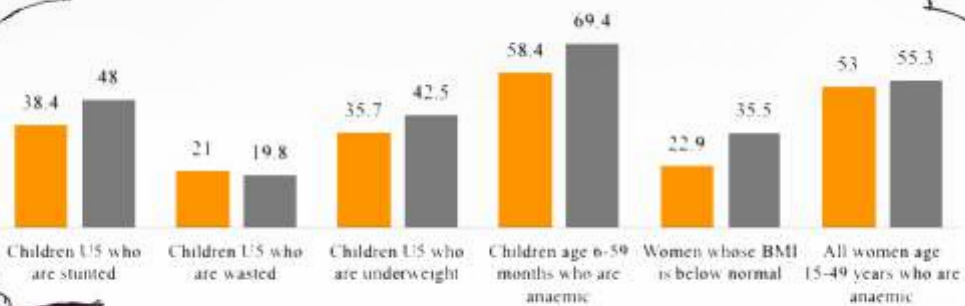
The manual has been developed with the objective of familiarising the user with the nutrition basics, budgeting process followed in India and how to use the tool. The manual is arranged as follows:

- ◆ **Nutrition basics:** Modules 1 and 2 provide a brief overview of undernutrition, and the interventions for addressing the problem of undernutrition.
- ◆ **Mapping nutrition interventions in government programmes:** In Module 3, for each intervention, we identify the government scheme/programme that delivers it.
- ◆ **Budget basics:** Module 4 explains the governance structure, the budgeting processes followed in the country, and the fund flow system. It also briefly discusses the government's budget documents and reporting of funds for each scheme.
- ◆ **Using the BTAT:** Modules 5 and 6 of the manual are dedicated to understanding BTAT and how to use it.

MODULE 1

PROBLEM OF UNDERNUTRITION: BASIC CONCEPTS

Nutrition Indicators: India (in %)



■ NFHS 4 ■ NFHS 3



MODULE 1

PROBLEM OF UNDERNUTRITION: BASIC CONCEPTS



OBJECTIVE OF THE MODULE

This module helps the users to understand the basics of undernutrition. It provides a brief overview of the nutrition basics, including:

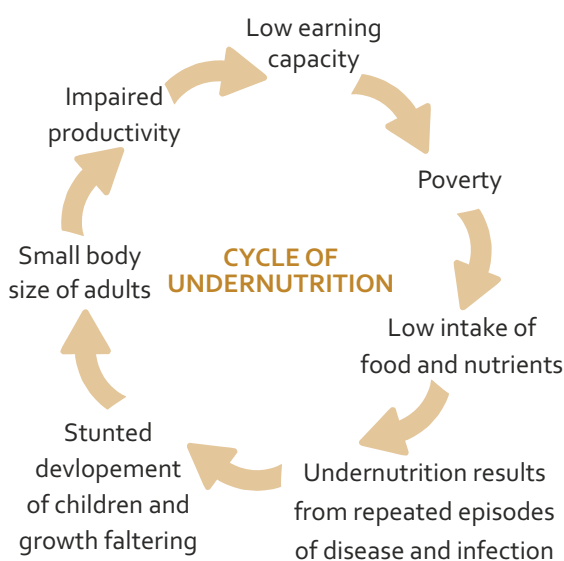
- ✓ Concept of undernutrition
- ✓ Causes of undernutrition
- ✓ Forms of undernutrition

Malnutrition refers to deficiencies, excesses or imbalances in intake of energy, protein and/or other nutrients. It adversely affects the physical function of an individual, such as growth, pregnancy, lactation, physical work and resisting and recovering from disease. Malnutrition is a serious public-health problem that has been linked to a significant increase in the risk of mortality and morbidity. It refers more broadly to both undernutrition and over-nutrition. In this manual, we refer to undernutrition only.

Undernutrition

Undernutrition is the result of food intake that is continuously insufficient to meet dietary energy requirements and poor absorption and/or poor biological use of nutrients consumed. This usually results in loss of body weight, deterioration in physical growth and health. It reduces work capacity and productivity among adults and enhances mortality and morbidity amongst children (Figure 2). This further leads to reduced earning capacity, resulting in poverty, and the vicious cycle goes on. Undernutrition is, thus, “both a consequence as well as a cause of perpetuating poverty, eroding human capital through irreversible and intergenerational effects on cognitive and physical development” (NITI Aayog 2017). It is thus a part of a larger set of processes that operate in the economy and in the social realm. We discuss this in the next section.

Figure 2: Vicious cycle of poverty and undernutrition

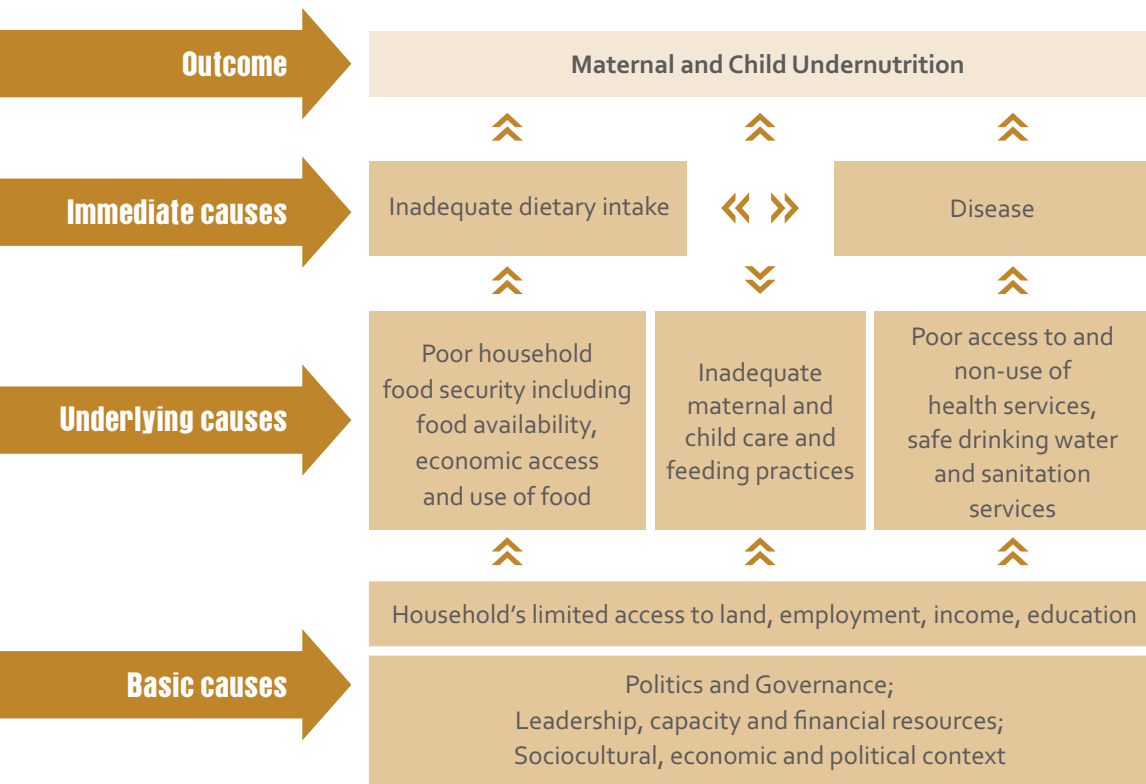


Understanding the causal factors for undernutrition

UNICEF's conceptual model (UNICEF 1990) highlights that undernutrition is not caused by insufficient food intake alone. It demonstrates the complexity of connected factors that impact nutrition at different levels (Figure 3 and Box 1), viz.:

- ◆ **Immediate causes:** linked to inadequate diet and disease. These immediate causes in turn, are dependent on underlying causes.
- ◆ **Underlying causes:** These pertain to inadequate household food security, inadequate care and health services and an unhealthy household environment such as lack of access to safe water and effective sanitation services.
- ◆ **Basic causes:** Underlying causes are dependent on the wider social, political and economic context as well as the natural physical environment. They impact on society in general.

Figure 3: UNICEF's Conceptual Framework for Undernutrition



Source: Adapted from UNICEF conceptual framework and Lancet 2013

UNICEF's conceptual framework is helpful to identify and understand the factors causing undernutrition in different scenarios (regions, population groups etc.). It is helpful in identifying those actions / interventions that need to be prioritised in a given context to address undernutrition. Moreover, it underlines that undernutrition is a multi-sectoral problem, solutions to which would also be multiple and across sectors.

Box 1: Multiple causes of undernutrition

Multiple causes of undernutrition were identified by UNICEF in their seminal work and were grouped under three clusters:

Immediate causes (which act on individual): At the outset, undernutrition manifests in an individual due to inadequate diet and disease. The nutrients absorbed by the body are less than the requirement. This happens as a consequence of consuming too little food or having an infection, which increases the body's requirements for nutrients, reduces appetite, or affects the absorption of nutrients from the gut. In practice, malnutrition and infection often occur at the same time. Undernutrition can increase the risk of infection, while infection can cause malnutrition leading to a vicious cycle.

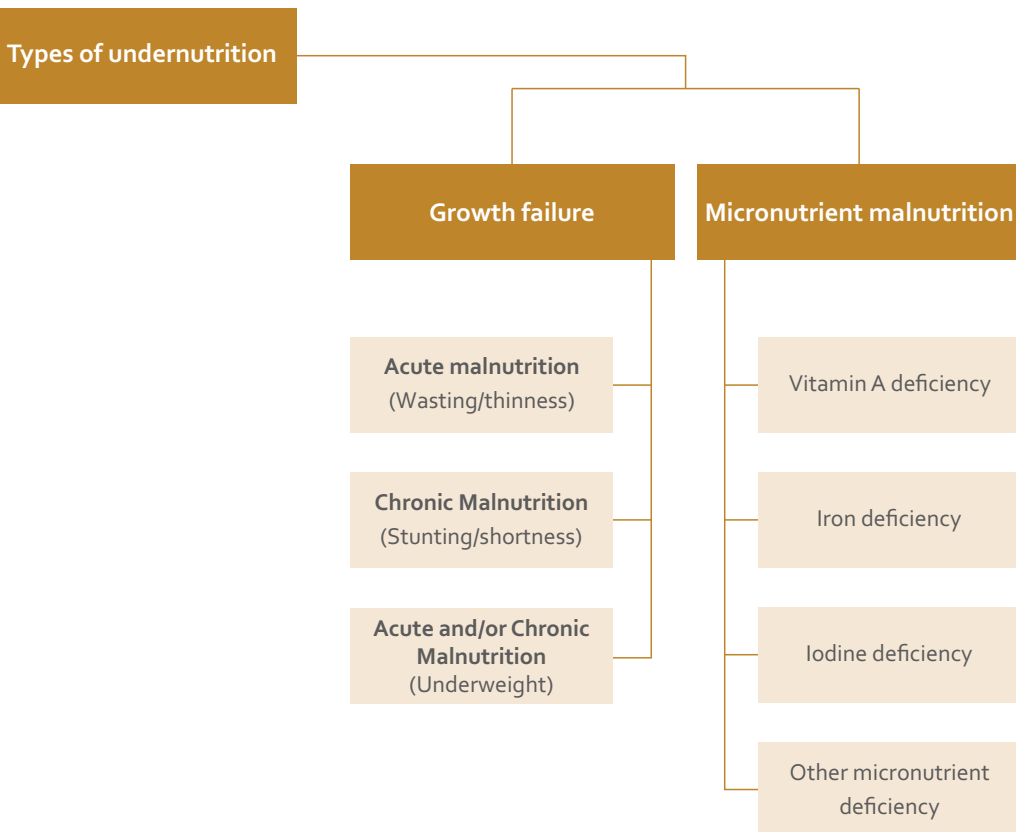
Underlying causes (which act on households and communities): The underlying causes of malnutrition can be grouped under the three broad categories: inadequate household food security, inadequate care and inadequate health services and an unhealthy household environment, such as lack of access to safe water and effective sanitation. The three categories are interrelated, and actions affecting one area may have significant consequences on another. For an individual to be adequately nourished, all three need to be addressed.

Basic causes (which act on entire society): Political, economic, legal and ideological factors (including religion, culture and tradition) may defeat the best efforts of people to attain good nutrition. The physical environment which communities inhabit may have a significant impact at the basic level on their nutrition status. The economic, political, social and ideological context determines how the available resources are used, distributed and consumed and influences who benefits from income generated from these resources. The political context refers to the function of the state and includes taxation and subsidisation policies and the enforcement of the legal system. Overcoming entrenched poverty and underdevelopment requires knowledge, skills and resources. If the basic causes of malnutrition are to be addressed, greater and better-targeted resources and improved collaboration between all development partners, at all levels are needed.

Forms of undernutrition

Undernutrition can manifest in various forms such as stunting, wasting, micronutrient deficiencies, anaemia, and low Body Mass Index (BMI), among others (Figure 4). Different forms of undernutrition may co-exist within the same individual. Some important forms of undernutrition are given in the Box 2.

Figure 4: Forms of undernutrition



Box 2: Some important forms of undernutrition

Stunting or chronic undernutrition is restriction of growth in height and is indicated by a low height-for-age. Stunting starts in the foetal stage and accumulates through the first two years of life; after which it becomes irreversible. Stunting is a biological adaptation to inadequate maternal nutrition, and then inadequate food, frequent episodes of disease or both – during infancy and early childhood. The height-for-age (HFA) Index reflects skeletal growth (stature), and is the best indicator of stunting.

Wasting is acute weight loss indicated by low weight-for-height, together with bilateral oedema. Wasting in its severe form is called severe acute malnutrition (SAM). SAM can be easily defined by mid upper arm circumference (MUAC) <11.5 cm and/or presence of bilateral pitting oedema. The risk of death in a SAM child is nine times greater than their well-nourished peers. Weight-for-height (WFH) is a widely used nutritional or anthropometric index.

Underweight is indicated by low weight-for-age. It is a composite indicator which measures both – wasting and stunting. Weight-for-age (WFA) is a composite index, which reflects either wasting or stunting or a combination of the two.

Body Mass Index (BMI): The most useful measure of malnutrition in adults is the body mass index (BMI). BMI is calculated by dividing the weight (in kilograms) by the height (in meters squared). Generally for adults BMI below 18 kg/m² is considered as undernourished. The BMI cut-off values are applied equally to both sexes and the same cut-offs are applicable to all adults except pregnant women and individuals with oedema.

Low birth weight babies (or small babies): Low Birth Weight (LBW) is defined as a birth weight of less than 2,500 grams. This indicator is widely used because it reflects not only the status (and likely nutritional health risks) of the new-born, but also the nutritional well-being of the mother. It remains a good marker for a mother's weight gain and the foetus' development during pregnancy. A low-birth-weight infant is more likely to be stunted by the age of 5 years. Such a child, without adequate food, health and care, will become a stunted adolescent and later, a stunted adult. Stunted women are more likely to give birth to low-birth-weight babies, perpetuating the cycle of malnutrition from generation to generation.

Micronutrient malnutrition or 'hidden hunger': It occurs when essential vitamins and/or minerals are not present in adequate amounts in the diet. It can also occur during acute or prolonged emergencies when populations are dependent on a limited, unvaried food source. Vitamin and mineral deficiencies, especially for iron, iodine, zinc and vitamin A, can lead to poor physical growth and development, lowered mental capacity, reduced productivity, impaired immune function, blindness and death.

Tracking levels of undernutrition through various surveys

Both the government as well as some independent agencies track the nutritional outcomes in the country, through various surveys. These surveys are important for assessing whether and how far have we been able to improve the nutritional outcomes, what kinds of malnutrition pose major problems in which regions and among which groups of population etc. Any corrective action for improving the nutritional outcomes may be undertaken based on such information.

Every
4th
child (U5)
out of 10 in
India is stunted

Major nutrition surveys of India are given in the Box 3. However, the geographic scope, frequency, data availability, content and comparability of these surveys vary.

Almost
Every
3rd
child (U5)
in India is
underweight

In this module we learnt that undernutrition is a complex problem leading to higher risks of mortality and morbidity. It is a multi-sectoral problem and exists in various forms. A multi-sectoral problem requires a multi-sectoral solution. In the next module we discuss how undernutrition can be prevented or addressed by implementing a range of nutrition interventions across sectors.

Every
5th
child (U5)
in India is
wasted

More than
Half
women in
reproductive
age group
in India are Anaemic

Box 3: Major nutrition surveys of India

- National Family Health Survey (NFHS)
- District Level Household Survey (DLHS)
- Annual Health Survey (AHS)
- Surveys of the National Sample Survey Organisation (NSSO)
- Rapid Survey on Children (RSOC)
- HUNGaMA Survey
- National Nutrition Monitoring Bureau (NNMB)

Box 4: Assessing drivers of undernutrition within a state/district

Linking the causal factors (as outlined in UNICEF's framework) with nutrition outcomes (such as levels of anaemia or stunting among children) can help understand the main drivers behind undernutrition within a state or a district.

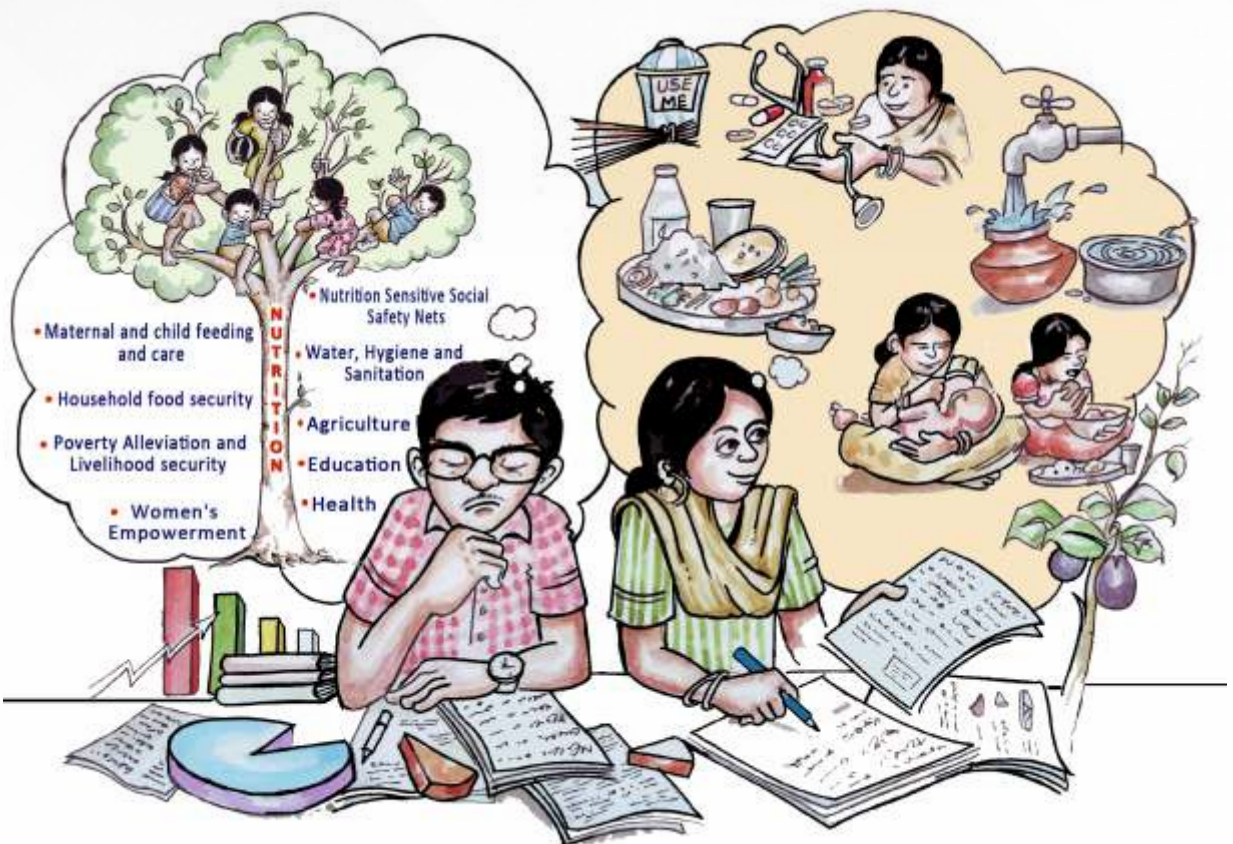
Nutrition INDIA, a website developed by UNICEF, presents these linkages graphically using NFHS-4 and RSOC data. The URL of the website is <http://nutritionindia.info/>

◀ RECAP

- ◉ Undernutrition is caused due to deprivation at multiple levels.
- ◉ Undernutrition manifests itself in various forms such as stunting, wasting, and underweight.
- ◉ Extent of undernutrition can be known through the surveys

MODULE 2

FRAMEWORK FOR ADDRESSING UNDERNUTRITION



MODULE 2

FRAMEWORK FOR ADDRESSING UNDERNUTRITION



OBJECTIVE OF THE MODULE

This module helps the user understand how undernutrition can be prevented or / and addressed by delivering a set of nutrition interventions and building an enabling environment for the same. The module,

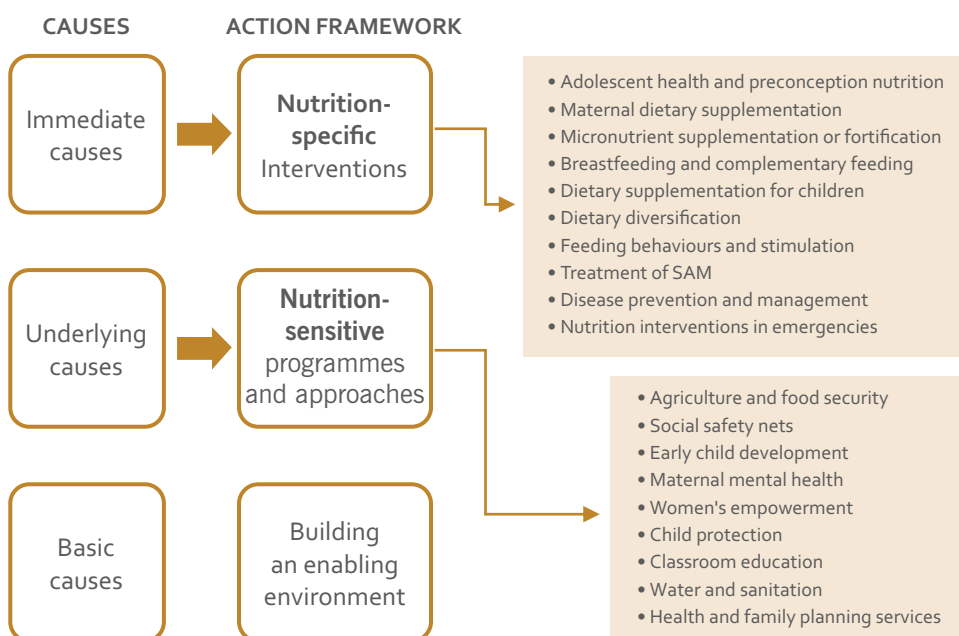
- ✓ Provides a brief overview of the interventions that address undernutrition
- ✓ Introduces concepts of nutrition-specific and nutrition-sensitive interventions

Given the complexity of nutrition problem, mere economic development or ensuring food availability at household level will not guarantee improved nutritional status. The Lancet 2013 series on maternal and child nutrition outlines a framework for action to achieve optimal nutrition. It groups nutrition interventions as follows:

- ◇ Nutrition-specific (or direct nutrition) interventions for addressing immediate causes,
- ◇ Nutrition-sensitive programmes for addressing underlying determinants, and
- ◇ Building an 'enabling environment' by supporting interventions and programmes that enhance growth and development (Figure 5).

We discuss these interventions and programmes in this module. These interventions can be used to identify short and long-term needs and identify gaps therein.

Figure 5: Framework for addressing undernutrition



What are nutrition-specific interventions?

Nutrition-specific or Direct Nutrition Interventions (DNIs) address the immediate causes of undernutrition: inadequate dietary intake, and disease or poor health status. These are high-impact, cost-effective nutrition actions identified in the Lancet series on maternal and child nutrition in 2008, and revisited in the 2013 series.

For DNIs, emphasis is placed on the continuum of care. It is targeted on the first 1,000 days of life (from pregnancy to first two years of a child's life), women in reproductive age, and adolescent girls.

The DNIs broadly include the following:

- ◆ good nutrition practices, including adequate food and nutrient intake
- ◆ feeding, caregiving and parenting practices
- ◆ lowering the burden of infectious diseases
- ◆ provision of micronutrients, and
- ◆ treatment of severe acute malnutrition (SAM).

Box 5: Direct Nutrition Interventions

- Iron and Folic Acid and Vitamin A supplementation and deworming for children
- Diarrhoea control: Zinc and ORS
Promotion of good feeding and hygiene practices for infants and young children
- Micronutrient supplementation and deworming during pregnancy
- Preventive treatment for malaria during pregnancy
- Iron and folic acid supplementation and deworming for adolescent girls
- Staple food fortification
- Pro-breastfeeding policies
- National breastfeeding promotion campaigns
- Treatment of severe acute malnutrition

The World Bank estimated an additional cost of \$11.6 billion a year for these interventions to be scaled-up from current levels to full coverage, to significantly reduce undernutrition in 36 high burden countries.

What are nutrition-sensitive programmes and approaches?

Nutrition-sensitive interventions and programmes address the underlying determinants of undernutrition. These include programmes to improve food security; access to health services; provision of adequate care giving resources at the individual, household and community levels; and providing a safe and hygienic environment. They would thus include actions from a range of sectors such as health; agriculture; poverty alleviation, water, sanitation and hygiene (WASH); education; and food security & social protection (Figure 6).

Nutrition-sensitive programmes can help enhance the scale of DNIs and create a stimulating environment in which young children can grow and develop to their full potential. Nutrition-sensitive programmes can have a greater impact on nutrition outcomes in the following ways (Raghunathan et al., 2017):

- ◆ Meet their respective goals/ objectives, such as reducing poverty and improving social equity.
- ◆ Incorporate specific nutrition goals and actions (such as fortification and commodity basket diversification).
- ◆ Programmes can serve as delivery platforms for nutrition-specific interventions such as providing deworming tablets, handwashing training, and micronutrient supplementation to school-going children.

Figure 6: Nutrition sensitive sectors



Both DNIs and nutrition-sensitive programmes should be undertaken simultaneously to holistically address the problem of undernutrition. However, given the additional complexities involved in defining nutrition-sensitive programmes,² in this manual we focus only on DNIs.

Which DNIs are relevant in the Indian context?

In the Indian context, a set of 14 nutrition interventions known as the India *Plus* interventions were mapped by IFPRI (2015). These interventions are encompassed in India's policy framework. In their joint study on nutrition budgets, CBGA-UNICEF have used a set of 17 DNIs which include three additional interventions (see Figure 7).

Figure 7: DNIs relevant in Indian context

<p>Pregnant and Lactating mothers</p> <ul style="list-style-type: none"> • Behaviour change counselling • IFA, Calcium, Deworming • Supplementary food • Insecticide-treated bed-nets • Conditional cash transfers <p>Adolescent Girls</p> <ul style="list-style-type: none"> • Weekly IFA • Deworming • Supplementary food rations 	<p>Children 0 – 6 years</p> <ul style="list-style-type: none"> • IFA, Vit. A, Deworming • Treatment of diarrhoea (ORS+Zinc) • Complementary Feeding (6m-36m) • Additional food ration for Severely Underweight Children • Treatment of SAM <p>Across Population</p> <ul style="list-style-type: none"> • Salt iodisation for general population
---	---

² In Indian context, there is no generally accepted standard framework on nutrition-sensitive interventions.

Box 6: Examples of nutrition-sensitive activities in each sector

Health

- Reproductive health services can improve birth spacing.
- Awareness campaigns can reduce the incidence of diseases such as malaria, AIDS, tuberculosis etc.

Agriculture

- Increasing diversity of crops used in agricultural production to improve dietary diversity.
- Bio-fortification to increase the nutrient content of staple foods.

Social Protection

- Cash transfers can have conditionalities for vaccinations and growth monitoring;
- Delivering emergency food aid tailored to nutritional needs of the women and children who need it.

Water, Sanitation and Hygiene

- Providing access to high quality, safe drinking water with focus on households with pregnant women and children under age two years.

Based on the frameworks outlined above or depending on the regional context, nutrition interventions need to be listed out for each target group (such as pregnant women, children, and adolescent girls) or region. After selecting the set of interventions, programmes delivering these interventions need to be identified. This is discussed in the next module.

RECAP

- ⦿ Nutrition-specific interventions address immediate causes of undernutrition.
- ⦿ Nutrition-sensitive programmes address the underlying causes of undernutrition.

MODULE 3

MAPPING DELIVERY PLATFORMS FOR DIRECT NUTRITION INTERVENTIONS



MODULE 3

MAPPING DELIVERY PLATFORMS FOR DIRECT NUTRITION INTERVENTIONS



OBJECTIVE OF THE MODULE

This module aims to familiarise the users with the framework for delivery of nutrition interventions, and help them locate DNIs in the government schemes/programmes. This module discusses:

- ✓ Governance structure
- ✓ Programme delivery and fund flow
- ✓ Mapping the departments and programmes delivering the DNIs.

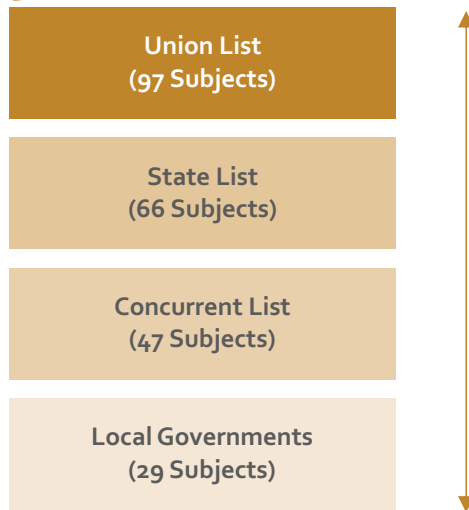
In the previous module we identified a set of DNIs critical for addressing the immediate causes of undernutrition. These DNIs are delivered through different government schemes and programmes. We either have entire schemes which deliver a DNI, or we have specific components within larger schemes which deliver the DNIs. In this module we will understand which are the schemes, within which, the DNIs are subsumed, and which are the scheme-components delivering these DNIs. We will also understand the delivery structure for these schemes. We will start by explaining the government set-up and how the funds flow between different tiers of the governments, followed by mapping of government programmes delivering the DNIs.

Federal structure of the government in India

India has a federal fiscal architecture, with the responsibility for public expenditure being divided between the Union, state and local governments (see Figure 8). The Seventh Scheduled of the Constitution of India, divides the power and functions between the Union and State governments under three lists: Union List (97 subjects); State List (66 subjects); and Concurrent List (both Union

Government and State governments; 47 subjects). In addition, as per the Eleventh Schedule of the Constitution, 29 subjects are to be devolved to local governments, which include many nutrition-related subjects, such as health and sanitation, women and child development, drinking water, agriculture, and many more. But local governance structures remain weak and a large part of nutrition related expenditure continues to be incurred by the Union and the state governments.

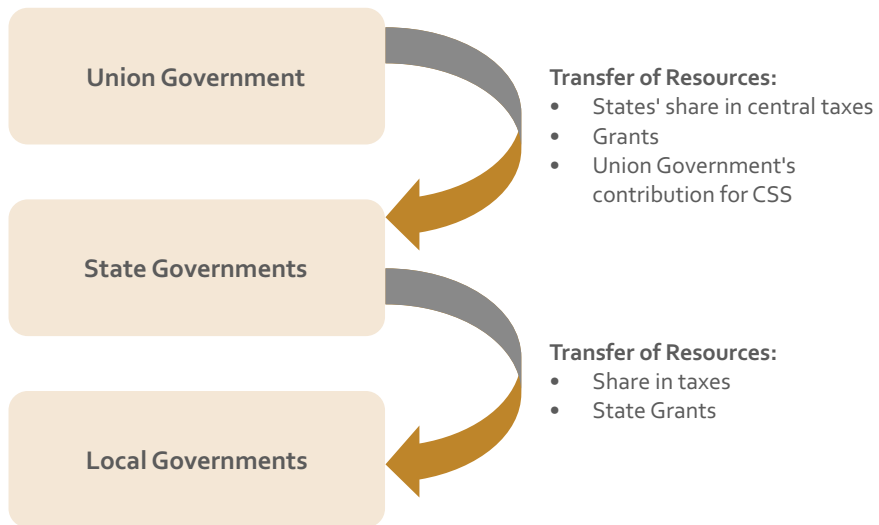
Figure 8: Division of functions between different tiers of governments



The government set-up is divided into ministries and departments at the Union Government level, and into different departments at the state level. Each of these is an administrative unit which implements a range of functions, based on the responsibilities assigned to them. For example, Ministry of Women and Child Development (MWCD) implements functions for welfare of women, girls and children in the country. Usually, for each Union Ministry, there are corresponding departments at the state level (for e.g. as a counterpart to MWCD, we have department of women and child development or social welfare at state level). However, the ministries at Union level and departments at states level may differ owing to the functions assigned to each tier of government.

The ministries / departments typically fulfil their functions through a range of schemes and through government institutions and establishments. The Union Government designs the Central Sector and Centrally Sponsored Schemes (CSS), which are implemented by the state governments and district administrations. Central Sector schemes are completely funded by the Union Government, while the CSS are jointly funded by the Union Government and states in a pre-decided fund sharing pattern. The state governments implement the central sector and CSS and in addition also design and implement state-specific schemes. These state-specific schemes are entirely funded by the state governments from their own resources.

Figure 9: Fund flow structure



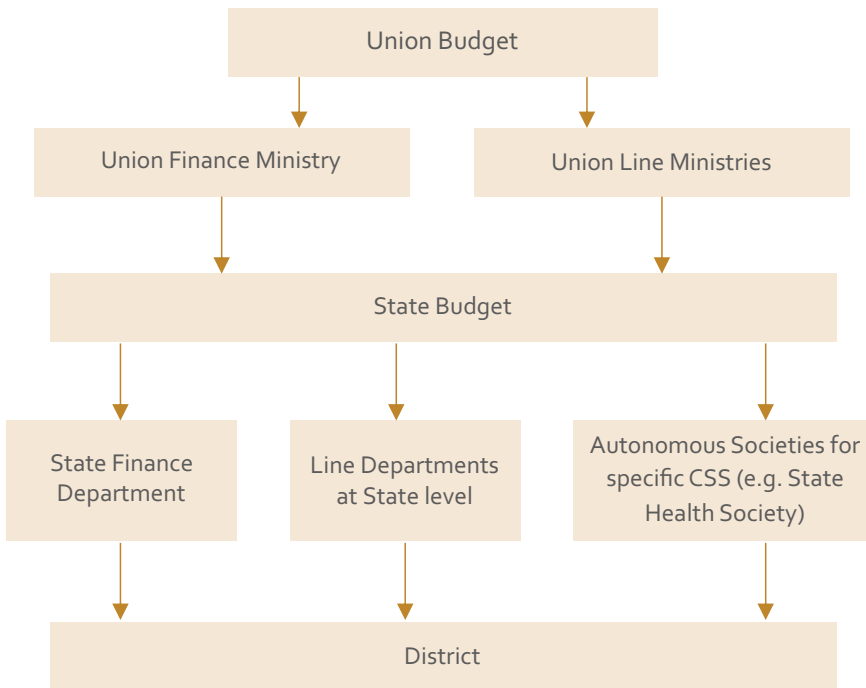
Fund flow structure for schemes

The fiscal architecture of India is such that “power of revenue mobilisation” by the Union government is greater than that of the states so as to address the horizontal imbalance in states' capacities to generate resources. Given the vertical imbalance of resources between the Union government and state governments, a significant quantum of funds are transferred from Union Government to state governments every year to help states meet their expenditure requirements. These transfers consist of state's share in central taxes, grants, and Union government's contribution for CSS (Figure 9).

Funds for CSS are routed through the line ministries of the Union Government to state budgets (See Figure 10).

All the funds transferred for schemes are reported in the budget books of the Union and the state governments. The reporting of budgets for schemes is based on the administrative or organisational structure of the government. We will discuss the budgeting process in Module 4.

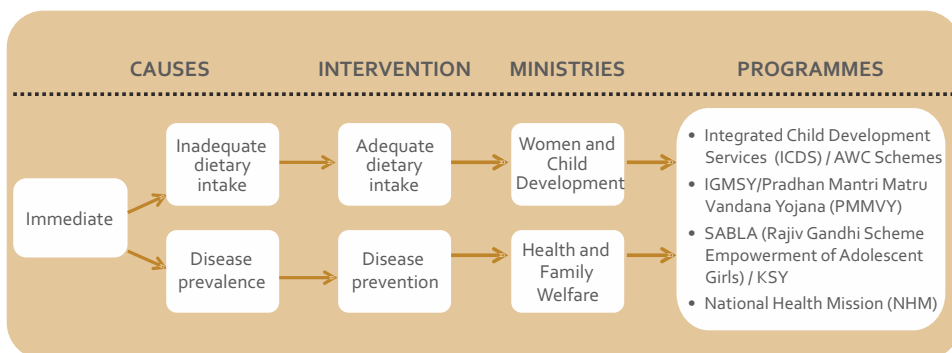
Figure 10: Fund flow for Centrally Sponsored Schemes



Mapping nutrition-related departments and programmes

In the last module we listed out the interventions that are necessary for improving the nutrition status for a group or a region. Based on these interventions, corresponding government ministries or departments and programmes within them are identified. For example, for the intervention adequate dietary intake, the possible programmes may be those which provide supplementary nutrition. One of these programmes is Integrated Child Development Services (ICDS), implemented by MWCD (see Figure 11). Similarly other programmes and ministries can also be identified. To carry out such an exercise one could either rely on his/her prior knowledge about government schemes and programmes or they may interact with government functionaries and other relevant stakeholders to help them identify the schemes.

Figure 11: Linking causes, interventions and programmes



Following the broad identification of the programmes, one to one correspondence between an intervention and scheme for that intervention is made. For example, IFA supplementation for children is an intervention that will be delivered by the health department. Within health department, the National Health Mission (NHM) is the programme which delivers interventions for maternal and child health. Within NHM, National Iron Plus Initiative (NIPI) is the operational programme for delivering IFA supplements to children (Figure 12). Thus, for each intervention, respective scheme needs to be identified. We have mapped the schemes and interventions in (Figure 13).

Figure 12: Identifying government schemes for delivering nutrition intervention

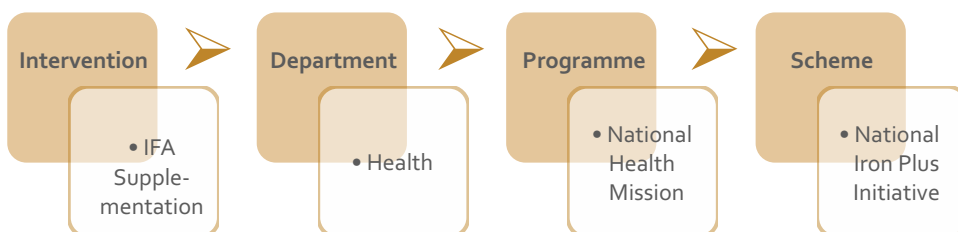
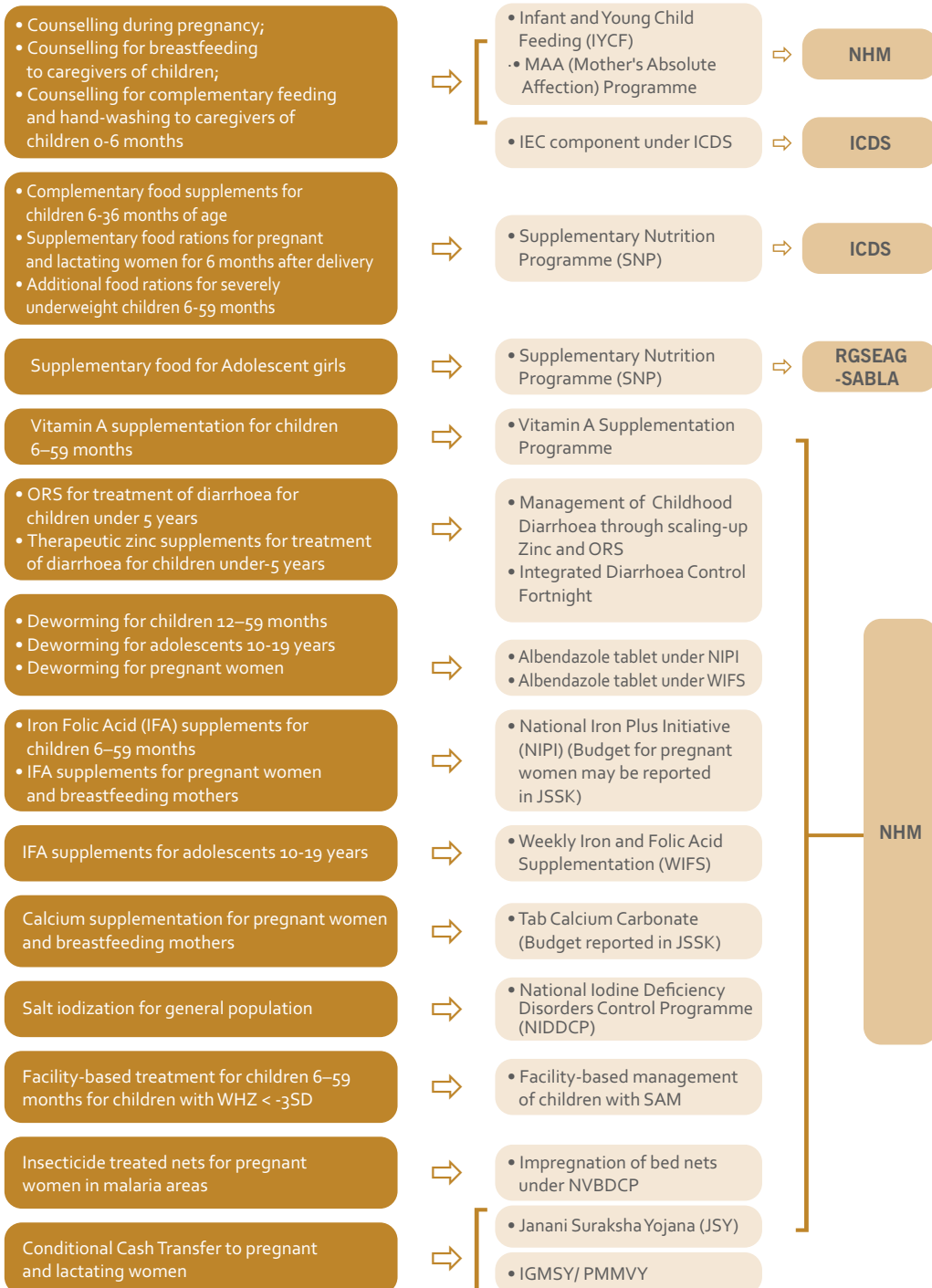


Figure 13: Mapping delivery platforms for DNIs



At times, it is possible that there may not be one to one correspondence between the DNIs and the government schemes. Given below are some of the issues that may arise in mapping DNIs:

- ◆ Objective of the scheme may be broader than the intervention. For instance, budgets for maternal supplements are subsumed within the Janani Shishu Suraksha Karyakram (JSSK) budget in certain states. However, the objective of JSSK is to provide free and cashless maternity services and new born care. In the absence of easy availability of component-wise JSSK budget, the entire JSSK budget can be considered for the purpose. However, this significantly increases the chances of overestimation of funds for a particular intervention, as JSSK includes funds for activities other than maternal supplements, such diet, diagnostic services, blood transfusion, referral transport, etc.
- ◆ Intervention's budget may be spread across schemes/budget heads. For most of the interventions, budgets need to be collated from various heads. For example, budgets for treatment of diarrhoea have to be collated from various heads in Record of Proceedings (ROP) (see Figure 14). In such a situation one has to be careful while collating data from all relevant heads to avoid underestimation of budgets.

Figure 14: Collating budgets for treatment of diarrhoea

ROP Code	Programmatic Intervention
A.2.6	Management of Diarrhoea & ARI & micronutrient malnutrition
B.1.1.3.2.8	ASHA incentive for Intensified Diarrhoea Control Fortnight (IDCF)
B.10.7.4.5.1.8	Printing costs: monitoring formats for IDCF
B.10.7.4.5.1.9	IEC material printing: banners/posters /pamphlets etc for IDCF
B16.1.2.7	Procurement of diarrhoea kit
B16.2.2.5	ORS packet for Diarrhoea program
B.16.2.2.4	Zinc tablet for Diarrhoea programme

- ◆ It may not be possible to segregate the budget for different target groups. For example, for programmes, such as National Deworming Day (NDD), ICDS-SNP, JSSK, aggregate budgets are reported. This makes it difficult to track budgets for a target group.
- ◆ Budget for specific nutrition interventions is difficult to segregate. For example, providing counselling to children and their care givers is an important DNI. However, there is no specific budget line for counselling activities under WCD, and hence, the budget for Information, Education and Communication (IEC) under ICDS was used as a proxy. However, this IEC component also includes publicity, printing and advertising etc., leading to possible overestimation of the counselling budgets. In situations such as these, one has to make an informed choice and decide which schemes/components they want to include in their study and for which intervention. In such a situation one has to be careful while collating data from all relevant heads to avoid underestimation of budgets.

Apart from the above, one should take cognisance of the fact that interventions do not exist in isolation and require infrastructure and human resources to implement them. Ideally, for any DNI, all associated components – programme cost, procurement, human resources, infrastructure etc. – should be included. Too much focus on the intervention itself, without considering the implementation cost would be an exercise in vain and may prove to be counterproductive.

After identifying the scheme, we discuss the data collation process in the next module.

◀ RECAP

- India has a federal fiscal architecture.
- All nutrition interventions are delivered through government programmes.
- Government programme/scheme delivering the nutrition intervention needs to be identified.

MODULE 4

GOVERNMENT BUDGETS AND BUDGET DOCUMENTS: AN OVERVIEW



MODULE 4A

UNDERSTANDING STATE BUDGETS



OBJECTIVE OF THE MODULE

This module aims to equip the users to understand the budget documents relevant for tracking DNI budget outlays. The module introduces the budget process and concepts to the user. It includes:

- ✓ The planning and budgeting process of the state governments.
- ✓ The budget documents of the states and reporting of funds therein.
- ✓ The budgeting process of NHM.
- ✓ Budget documents of NHM.

In the last module we mapped the schemes which deliver the DNIs. The next step in the process of tracking budget outlays for DNIs is, understanding the basic budget concepts, budgeting process (broadly) and the budget documents which will enable us to track the budget outlays.

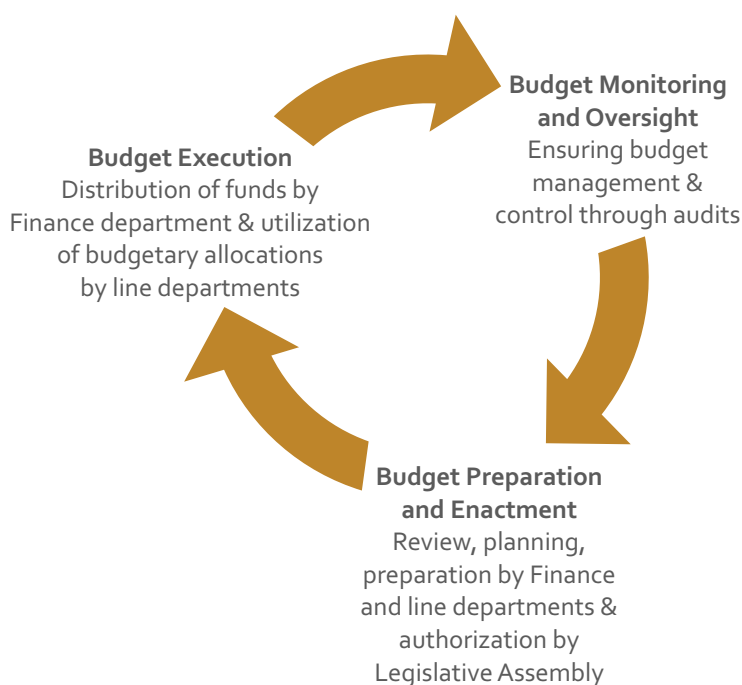
What is a budget?

Budget is an annual accounting statement of government's income and expenditure. This reflects allocation priorities assigned for various purposes. Budgets of the government have an impact on the economic and social development of the people. Preparation and presentation of budget, or the Annual Financial Statement, is a Constitutional obligation of the Union (under Article 112) and State (under Article 202).

What are the budgetary processes?

The budgetary processes consist of the following three stages: (i) budget preparation, (ii) budget execution / implementation and (iii) budget monitoring (see figure 15).

Figure 15: Budget cycle



(i) Budget preparation and enactment involves estimating the levels of income and expenditure of the government for the forthcoming year, for which budget is being prepared. The budget preparation starts with the issue of Budget Circular by the Finance Department of the state, usually in the month of August–September each year. The Budget Circular gives guidelines on the form and content of the statement of budget estimates (SBE) to be prepared by the departments. The SBEs prepared by the departments form the basis of the Annual Financial Statement and the demands for grants, which are submitted to the state legislature for approval. Government is authorised to collect and spend money to and from the Consolidated Fund of the State only after the enactment of the budget by the legislature.

(ii) Budget execution / implementation: In this phase, the provisions laid out in the budget are executed by the government. It involves making disbursements for services as approved by the legislature, implementation of various schemes, carrying out necessary production, investment, procurement of commodities, and reporting of achievements in terms of delivery of goods, services, and benefits to community.

(iii) Budget monitoring and oversight: It involves ensuring budget management and control of actual budget transactions in concurrence with planned transactions. It aims to verify compliance with budget laws and procedures regarding use of public funds. Budget monitoring process happens through financial and performance audits by the supreme audit institutions, by internal audits units and through legislative oversight.

What is the structure of government budgets?

The governments' budget and accounts are classified as follows (Figure 16):

- ◆ **Consolidated Fund:** This is the most important part of the government account and is effectively the budget of the government. All revenues (tax and non-tax) received by the government are credited in this account and all expenditure is incurred through it. State government cannot withdraw money from consolidated fund without authorization from the state legislature.
- ◆ **Contingency Fund:** It is a pool of resources for meeting emergencies or unforeseen expenditures. Any amount withdrawn from contingency fund requires an ex-post-facto approval of the legislature.
- ◆ **Public Account:** Transactions, such as provident funds, small savings collections, etc. for which government acts as a banker, are kept in Public Account. These funds do not belong to the government and the government is obligated to pay back this money to the persons and authorities, who deposited them. Government does not require legislative approval for withdrawal of money from this account.

Further, a government's budget consists of two parts – expenditure budget and receipts budget.

- ◆ **Expenditure Budget:** It presents the information on how much the government intends to spend and on what, in the next fiscal year.

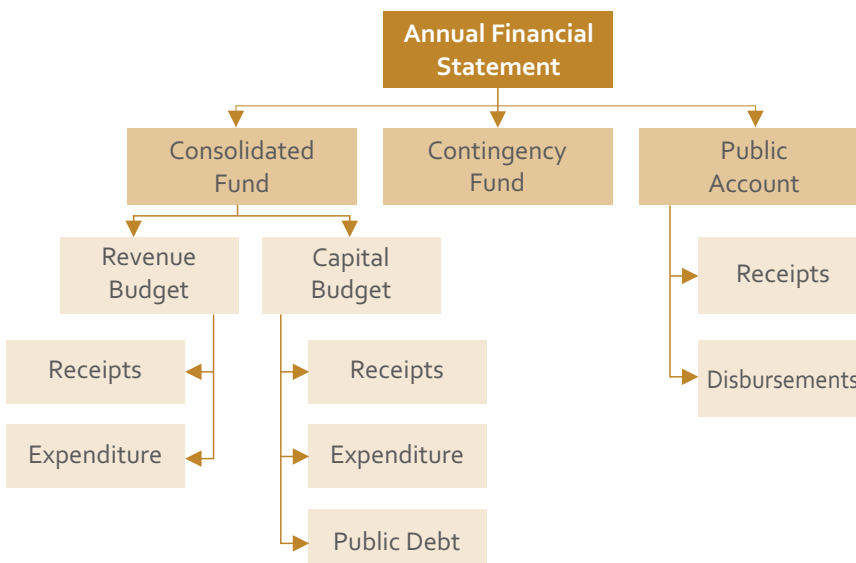
- ◆ **Receipts Budget:** It presents the information on how much the government intends to collect for meeting its expenditure requirements and from which sources, in the next fiscal year.

Along with the above, a government's budget is also classified as follows:

- ◆ **Revenue budget:** It includes those income and expenditure which do not affect the asset or liability position of the government. This expenditure is 'recurrent' in nature and typically includes charges for operations and maintenance, day-to-day running of the government set-up, salaries and remuneration of staff, interest payments, grants, subsidies, etc. The revenue budget is further divided into Revenue Receipts and Revenue Expenditure.
- ◆ **Capital budget:** It includes those receipts and expenditures of the government which affect the asset or liability position of the government. These are usually one-time receipts or expenditures. Capital budget is further divided into Capital Receipts and Capital Expenditure. Examples of capital expenditure are as follows: construction of buildings, roads and bridges; irrigation and power projects; purchase of equipment and machinery; acquisition of land.

We may note here that in our analysis of DNIs budgets, we mainly refer to Expenditure budget of the government.

Figure 16: Structure of government budgets in India



What constitutes budget documents?

At the time of presentation in the State Assembly, several documents are presented as a part of the State Budget. The budget is usually presented in volumes. The documents presented as a part of state budget can differ for different states. Some key documents from the perspective of studying DNIs budgets are as follows:

- ◆ **Budget Speech:** At the time of presentation of the budget in the legislature, the Finance Minister of the State Government makes a Speech, which outlines government priorities and provides an overview of the economy and the state budget.
- ◆ **Annual Financial Statement:** This is the main document and gives the overall fiscal position of the state, along with estimated receipts and expenditure of the state for the year.
- ◆ **Budget at a Glance / Budget Summary:** It provides a brief overview of almost all aspects of receipts and expenditure contained in the Budget, at aggregate levels.
- ◆ **Detailed Demand for Grants (or department budgets):** The Detailed Demand for Grants (DDGs) provides disaggregated budget information, which gives the broad objectives or the purpose of the expenditure. It provides detailed budget break-up for any scheme or programme implemented by the different departments. This is the document which we refer to for tracking DNIs' budget outlays and expenditure.

Box 7: What is a fiscal year?

A budget year or the fiscal year is the period for which the government transactions are recorded in the annual accounts. In India, the fiscal year is a one year period that begins on April 1 and ends on March 31 of the following year.

How are the budget allocated for a programme/scheme reported?

Each department is assigned a unique demand number (Figure 17), under which the department's Demand for Grants is prepared. Comptroller and Auditor General (CAG) has prescribed a six-tier classification for government transactions. On the expenditure side, under each section (Revenue, Capital, Loans and Advances Heads), the classification is as follows:

- ◆ Sectors (e.g. Social Services)
- ◆ Sub-sectors (e.g. Social Welfare and Nutrition)
 - Major Head
 - Sub-major Head
 - Minor Head
 - Sub-Minor Head
 - Detailed Head
 - Object Head

Figure 17: Example of demand numbers from Bihar State budget

Demand Number	Department
1	Agriculture
35	Planning and Development department
51	Social Welfare department

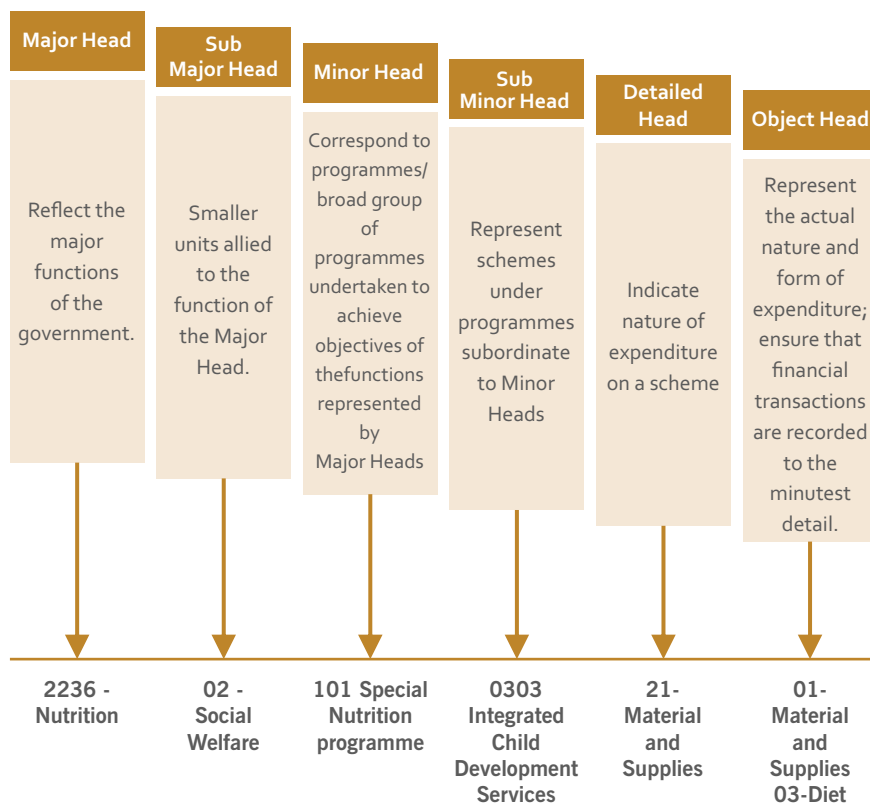
This way of reporting ensures that the budget outlays and expenditure are recorded to the minutest detail (see example in Figure 18).

At the same time, there is a coding pattern for each level of budget head (see Box 8 for details). This makes it easier to track budget outlays and expenditure across years.

The DDGs report budgets for three consecutive years and the following estimates (see Box 9 for details):

- ◆ Actual Expenditure (AE) for previous fiscal year
- ◆ Budget Estimates (BE) of ongoing/current fiscal year
- ◆ Revised Estimates (RE) of ongoing/current fiscal year, and
- ◆ Budget Estimates (BE) for ensuing/budgeted year

Figure 18: Classification of government transactions



Box 9: Estimates of budget

A budget document contains the following estimations:

Budget Estimates (BE): They are the detailed estimates of receipts and expenditure for the ensuing fiscal year prepared in the current fiscal year.

Revised Estimates (RE): They are estimates of probable receipts or expenditure for a fiscal year, framed in the course of that year. These estimates are in reference to transactions already recorded and those anticipated for remainder of the year. These are not voted by the legislature. However, any additional projections made in the RE need to approved by legislature or by a re-appropriation order.

Actual Expenditure (AE): They are the amounts of receipts and disbursements for the entire fiscal year, as finally recorded in the Accountant General books after a process of auditing.

Box 8: Budget coding pattern

A coding pattern is followed in the state budgets for reporting expenditure and receipts. For instance, the 13-digit coding pattern is followed in Bihar. The first nine digits of the codes generally represent the following:

Head	Coding
Major Head	4 digit
Sub Major Head	2 digit
Minor Head	3 digit

Also, the first digit of a major head denotes whether the expenditure being incurred is Revenue Expenditure, Capital Expenditure or expenditure on Loans and Advances. E.g. 2235 denotes revenue expenditure on Social Security and Welfare, whereas 4235 denotes capital expenditure in the same sector.

First Digit	Denotes
0 or 1	Revenue Receipts
2 or 3	Revenue Expenditure
4 or 5	Capital Expenditure
6 or 7	Loan Head
8 or 9	Contingency Fund and Public Account

Box 10: What are supplementary budgets?

If during the year it is realised that the expenditure for a particular service is insufficient and additional expenditure is required or a new service needs to be introduced which was not contemplated earlier, supplementary demand for grants may be submitted to the legislature for consideration. It has been observed that usually two to three supplementary grants are presented each year by the states.

For the purpose of tracking budget outlays for DNIs, one may also capture the additional amounts being added throughout the year (if any). This enables one to get a better idea of the quantum of resources available for a scheme during a fiscal year.

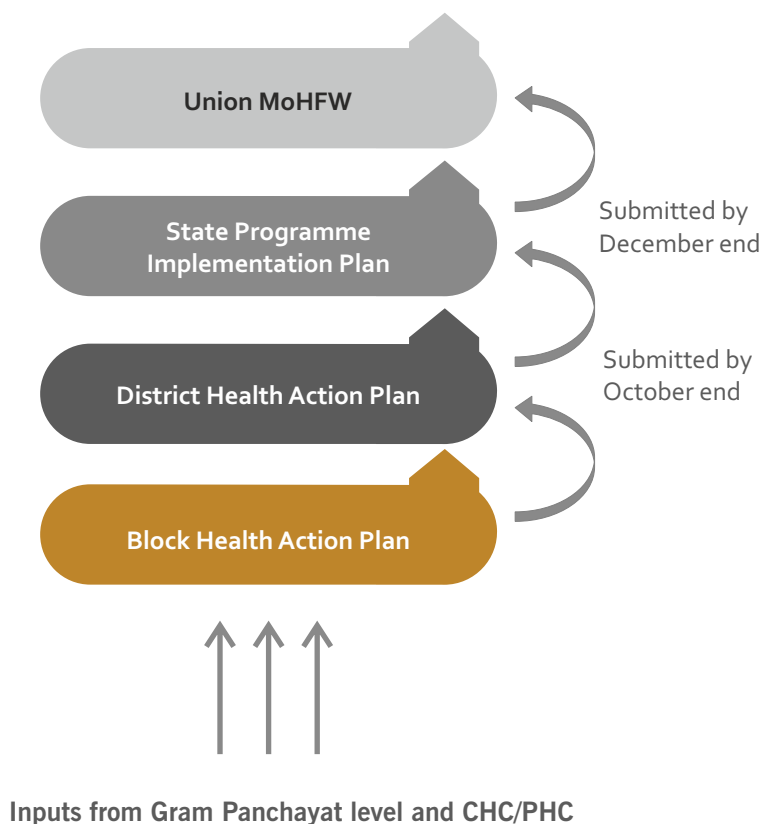
MODULE 4B

UNDERSTANDING NATIONAL HEALTH MISSION BUDGETS

What is the process of preparing NHM budget?

NHM follows a bottom-up approach for planning and budgeting. The process begins at the block level, which prepares the Block Health Action Plan (BHAP) based on inputs/discussions with the implementing units and sends it to the District. BHAPs are then aggregated to form an Integrated District Health Action Plan (IDHAP), which is further sent to the State Level. Based on the IDHAP, the state prepares a State Programme Implementation Plan (SPIP) and submits it to the Union Ministry of Health and Family Welfare (MoHFW). The MoHFW in turns reviews the SPIPs submitted by the states and 'approves' the plans submitted based on discussions with different divisions within NHM (Figure 19; MoHFW, 2012).

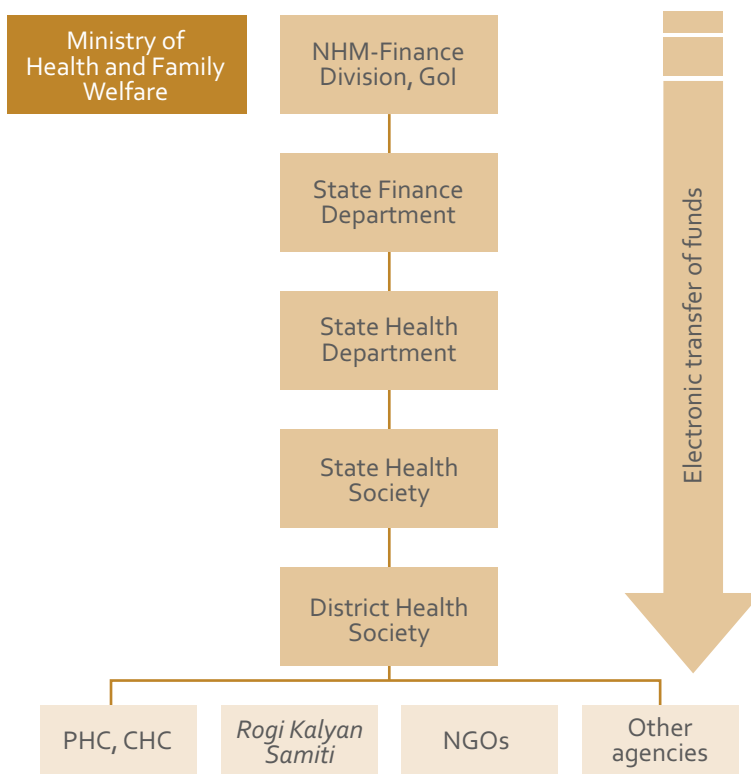
Figure 19: Planning process under NHM



What is the fund flow structure of NHM?

Based on the approval of the SPIP, the funds are released by the MoHFW to the state's Health Department. Health department transfers the funds to State Health Society (SHS), which in turn disburses the funds to the District Health Societies (DHS), based on their respective DHAPs (Figure 20). The districts disburse funds to the blocks, which finally transfer it to various implementing units (CHCs/PHCs/SCs/VHSNCs) for programme activities.

Figure 20: Fund flow mechanism under NHM



What constitutes NHM budget documents?

There are three main documents prepared under NHM, which give details of the budgets.

State Programme Implementation Plans (SPIPs): We mentioned earlier that PIPs are prepared at different levels. These PIPs contain details of activities that will be carried out during the fiscal year. It also presents the budget proposed for

each activity enlisted in the PIP. Often the document is accompanied by a number of excel sheets, which gives details of physical and budget estimates for the year.

Record of Proceedings (ROPs): The approved NHM budget of the state is referred to as ROP. Against each proposal made by the states, the MoHFW 'approves' an amount deemed appropriate, based on the activity planned, availability of budget resources for current year, previous unspent balances, etc.

Financial Monitoring Report (FMR): FMR is one of the primary financial reports prepared under NHM. It provides component-wise utilisation against the budget allocated. It also includes physical progress against the targets. It is prepared on the basis of books of accounts maintained by Health department. As per NHM Financial Guidelines, only actual expenditure made should be reported (advances should not be reported as expenditure).

Box 11: Budget structure under NHM

Part I: RMNCH+A, Additionalities, RI and NIDDCP

Annexure A: RCH Flexible Pool

Annexure B: Additionalities under NRHM (Mission Flexible Pool)

Annexure C: Immunisation

Annexure D: National Iodine Deficiency Disorders Control Programme

Part II: NUHM Flexipool Budget (Including interest earned)

Part III: Communicable Diseases

Annexure E: Integrated Disease Surveillance Programme

Annexure F: National Vector Borne Disease Control Programme

Annexure G: National Leprosy Eradication Programme

Annexure H: Revised National Tuberculosis Control Programme

Part IV: Non-Communicable Diseases

Annexure I: National Programme for Control of Blindness

Annexure J: National Mental Health Programme

Annexure K: National Programme for the Healthcare of the Elderly

Annexure M: National Tobacco Control Programme

Annexure O: National Programme for Prevention & Control of Cancer
Diabetes Cardiovascular Diseases & Stroke

Part V: Infrastructure Maintenance

What is the budget structure of NHM?

The NHM is an umbrella programme with various programmes / components under it. The funds for NHM programme are disbursed through five parts or pools. These pools further have certain programmes within them. This has been shown in Box 11.

How are the budgets classified in NHM Documents?

The budgets for NHM are reported for different Parts (Part I to V, outlined above) and under different programmes (such as RCH Flexi-pool, NIDDCP etc.). Further, a coding pattern has been adopted that denotes budgets within each part. These codes are known as FMR codes. These codes are consistent across SPIP, ROP and FMR. Each sub-level of the FMR code gives additional information regarding the purpose of the budget being allocated or spent. The coding pattern at the state and district level is same.

Example: Tracking budgets for SAM Treatment from line items under RCH Flexi-pool.

FMR Code	Budget Head
Part 1	RCH Flexi-pool
Annexure A	Reproductive and Child Health
A 2	Child Health
A 2.5	Care of Sick Children and Service Malnutrition (e.g. NRCs, CDNCs, Community Based Programme etc.)

Example: Tracking budgets for SAM Treatment from line items under Mission Flexi-pool.

FMR Code	Budget Head
Part 1	RCH Flexi-pool
Annexure B	Additionalities under NRHM (Mission Flexible Pool)
B 1	ASHA
B 1.1	ASHA Cost
B 1.1.3	Performance Incentive / Other Incentive to ASHA
B 1.1.3.2	Incentive to ASHA under Child Health
B 1.1.3.2.4	Incentive for referral of SAM cases to NRCs

Budget of these lines items need to be taken

Box 12: Supplementary PIPs and ROPs under NHM

The NHM programme provides flexibility to the states to demand additional funds during the year. These additional demands are made through Supplementary PIPs. The supplementary PIPs are also approved by the Union MoHFW.

To track budgets for nutrition interventions we need to track line items under different heads. These entries are then aggregated to arrive at total budgets for an intervention. An example for tracking line item entries for the intervention 'SAM treatment' are given for reference. We will discuss this in more detail in the next module.

 **RECAP**

- ⦿ Every year budget is prepared by the government, wherein the outlays and expenditure for various schemes is reported
- ⦿ There is a reporting format for budgets, which helps in tracking budgets for each scheme or intervention.
- ⦿ NHM budgets are reported separately
- ⦿ By following the coding pattern for NHM documents, nutrition interventions' budget can be tracked

MODULE 5

TRACKING BUDGET OUTLAYS FOR DIRECT NUTRITION INTERVENTIONS



MODULE 5

TRACKING BUDGET OUTLAYS FOR DIRECT NUTRITION INTERVENTIONS



OBJECTIVE OF THE MODULE

This module aims to equip the users to collate budget outlays for DNIs using Budget Tracking and Analysis Tool. For this, the module will help build an understanding on:

- ✓ The structure of the excel based Budget Tracking and Analysis Tool
- ✓ The templates for filling in the budget data for DNIs

In the last module we learnt about the budgets and their reporting by the state departments and for the NHM programme. In this module, we will explain how the users can collate budgets for DNIs using an excel-based tool developed for this purpose. The excel tool is called Budget Tracking and Analysis Tool (BTAT). The tool has the following sheets:

- ◇ Cover page
- ◇ Template-BTAT
- ◇ Input sheets:
 - Input 1-NHM
 - Input 2-DDGs
 - Input 3-Budget and population
- ◇ Output sheet
- ◇ Budget adequacy
- ◇ Charts
- ◇ Export charts to PDF

This module discusses how to fill the template sheet and the three Input Sheets. The remaining sheets are discussed in the next module.

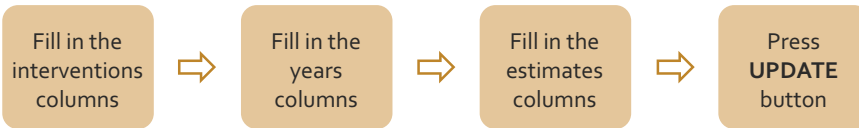
SHEET: TEMPLATE-BTAT

The first step in tracking budgets for DNIs is to list out the interventions for which the budget needs to be tracked. In this sheet, the user has to list out the interventions which s/he intends to study. The user also has to categorise each intervention under broad DNIs categories. The categories and interventions defined here show up as drop-down options in the subsequent sheets. This will help in classifying the budgets intervention-wise later.

What to do?

Three kinds of entries are to be made in the sheet:

- ◆ Categories of DNIs (and within those specific interventions)
- ◆ Years of Analysis
- ◆ Estimates of Budget



Step-by-step process for filing in the sheet is as follow:

- ◆ List out interventions

A template for listing DNIs has been provided in the sheet (Columns A to E). The DNIs have been clubbed into five categories–

- I. Behaviour Change Interventions,
- II. Micronutrient Supplementation and Deworming Interventions
- III. Supplementary Feeding
- IV. Severe Acute Malnutrition Treatment
- V. Others

Within the categories, DNIs are listed.



Points to remember

The template provided can be modified by the user as per requirement.

Also, same intervention (DNI) cannot be included under more than one DNI category. For example, one cannot include "Diet" under both SAM Treatment as well as Supplementary Feeding. To include any DNI in more than one category, then it should be named differently for each category. For example, "Diet-SAM" and "Diet-Supplementary Feeding".

**Points to remember**

The year 2014-15 has been taken as a baseline and cannot be modified. To include a year prior or post 2014-15, they can add the same in the next row onwards, without changing the year 2014-15.

**Points to remember**

For any given year of analysis, only one estimate of budget can be used for analysis. For example, it would not be possible to simultaneously collate budgets for 2014-15 Actuals, 2014-15 Revised Estimates and 2014-15 Budget Estimates.

Categories of DNIs				
Behaviour Change Interventions	Micronutrient Supplementation	Supplementary Feeding	Severe Acute Malnutrition	Others
BCC for breastfeeding,	Adolescent: IFA	Supplementary	SAM Treatment	Conditional Cash
	Adolescent:	Supplementary		Insecticide Treated
	Child: Deworming:			
	Child: IFA			
	Child: Diarrhoea			
	Child Vit. A			
	P and L Women:			
	Pregnant Women:			
	Salt iodisation for:			

◆ List out years of analysis

◆ List out estimates of budgets

As discussed in previous module, for any year under the budget figures taken from DDG, we can have values on Budget Estimates, Revised Estimates or Actual Expenditure. Similarly, for budget figures taken from NHM, the values can be on Approved Budgets (from ROP), Proposed Budgets (from SPIP) or Actual Expenditure (from FMR). The users can select the kind of estimate from the drop-down options in subsequent sheets.

SHEET: INPUT 1 - NHM

Data Source: NHM documents – SPIP/ROP/FMR

Unit of values: INRLakh.

The sheet is designed to capture budgets from NHM document.

What to do?

In each row, the following entries are to be made:

- ◆ FMR code
- ◆ Programmatic intervention
- ◆ DNIs Category
- ◆ DNIs
- ◆ Budgets

Step-by-step process for filling in the sheet is as follows:

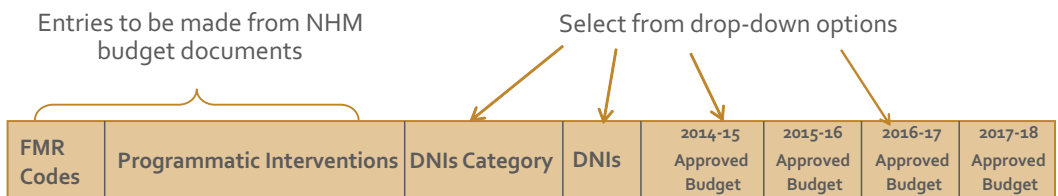
- ◆ Select the year in Row 8, from Column E onwards (e.g. 2014-15)
- ◆ Select the kind of estimate for the year in row 9, from column E onwards. (e.g. Approved Budget, Budget Estimates etc.)
- ◆ From the SPIP/ROP/FMR, select the budget line item to be included, for instance, budgets for Infant and Young Child Feeding/IYCF.
- ◆ Write the FMR Code of the budget line item in Column A (e.g. A.2.4).
- ◆ Write the name of the programme/entry in Column B (fore.g. Infant and Young Child Feeding/IYCF)
- ◆ Select the DNIs Category from the drop-down list in Column C (selection should be based on the template prepared earlier) (e.g. Behaviour Change Interventions).
- ◆ Select the intervention in Column D (e.g. BCC for breastfeeding, complementary feeding and hand washing).
- ◆ Enter the amount of budget from the PIP/ROP/FMR document.
- ◆ Fill the sheet this way for all interventions and for the number of years the study is planned.



Points to remember

The Budget Tool provides an indicative template with filled-in FMR codes and corresponding programmatic lines of budget, for the state of Bihar. These, however, are merely indicative and the lines of budgets to be included can differ across states and across years. User can insert additional rows in this sheet to include other relevant budget lines.

The rows till Row 7 should not be modified.



Box 13: How to insert additional budget lines?

1. Insert an additional row at the relevant place
2. After inserting the row, the user has to enter the relevant FMR code and Programmatic Intervention from the NHM Document (in Columns A and B).
3. Select the DNIs category and DNIs from the drop-down options (in Column C and D).
4. Enter the corresponding budget data against it for relevant years from Column onwards (from SPIP/ ROP/FMR document).

SHEET: INPUT 2 - DDGs

Data Source: Detailed Demand for Grants of relevant department

Unit of values: INR Lakh.

This sheet is designed to collate budgets form department budgets.



Points to remember

A template for entering the budget data from DDGs, is provided in the tool.

- Any column which does not need to be filled should be left blank and not be deleted.
- Include relevant budget data from Revenue, Capital as well as Loans and Advances heads in the budget documents.

What to do?

The following entries are to be made in the sheet:

- ◆ Budget codes for the intervention
- ◆ Scheme name
- ◆ DNIs category
- ◆ DNIs
- ◆ Budgets for each line item

Select from drop-down options

Major Head	Sub-Major Head	Minor Head	Sub-Minor Head	Detailed Head	Object Head	Scheme Head Name	DNI Category	DNI	2014-15 Actual Expenditure	2015-16 Actual Expenditure	2016-17 Revised Estimates	2017-18 Budget Estimates
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Entries to be made from the department budgets

Select from drop-down list

Step-by-step process for filling in the sheet is as follows:

- ◆ Select the relevant budget document, i.e. department/demand number/major head from which the budget will be tracked for the interventions
- ◆ Select the years in Row 9, from Column J onwards (e.g. 2014-15)
- ◆ Select the kind of estimate for the year in row 10, from column J onwards. (e.g. actual expenditure)
- ◆ From the DDG, select the budget line items to be included, for instance, budgets for SNP.
- ◆ Write the budget codes and relevant details in Columns A to G (e.g. given below). It is not necessary to fill the details in all columns.
- ◆ Select the DNIs Category from the drop-down list in Column H (selection should be based on the template prepared earlier) (e.g. Supplementary Feeding).
- ◆ Select the intervention in Column I (e.g. Supplementary Feeding: Children and P & L Women).
- ◆ Enter the amount of budget from the DDG document.
- ◆ Fill the sheet this way for all interventions and for the number of years the study is planned.

While tracking budget outlays for DNIs, relevant expenditure heads corresponding to different DNIs needs to be tracked. Depending on the reporting structure followed in different states, the relevant components to be included can fall at any of the six tiers of budget classification. The user has to fill in only the relevant columns here and leave the remaining ones blank. These can differ across schemes and interventions being tracked.

This has been shown with the help of an example from the Bihar's DDG. The coloured text shows the levels at which the budget outlays need to be tracked for the DNI. When tracking budgets for DNI delivered by Social Welfare Department in Bihar, the budget for ICDS-SNP is reported at the level of Sub Minor Head, that for SABLA-SNP is reported at level of Object Head and for IGMSY it is reported at level of Sub Minor Head.

Example: The budget for DNIs under social welfare department in Bihar is reported as follows:

DNI	Major Head	Sub Major Head	Minor Head	Sub Minor Head	Detailed Head	Object Head
Supplementary Feeding: Children and P & L Women	2236 - Nutrition	02 - Social Welfare	101 Special Nutrition programme	0303 Integrated Child Development Services
Supplementary Feeding: Adolescent Girls	2235 - Social Security and Welfare	02 - Social Welfare	102 Child Welfare	0324 SABLA	21- Material and Supplies	03- Diet
Conditional Cash Transfers to P and L Women under "Others"	2235 - Social Security and Welfare	02 - Social Welfare	103 Women Welfare	0219 IGMSY and NMEW

SHEET: INPUT 3 – BUDGET AND POPULATION

Data Source: Budget at a Glance and Census

Unit of values: INR crore.

Total State Budget and the relevant state population for analysis are to be reported in this sheet.

What to do?

Following entries are to be made in this sheet

- ◆ Total State Budget for the years for which analysis is done
- ◆ Total population of women and children in the state for respective years of analysis.

Step-by-step process for collating total state budget is as follows:

- ◆ Fill in Year from drop-down list in Column B; this is linked to BTAT-Template Sheet
- ◆ Select estimate of expenditure from drop-down list in Column C; this is linked to BTAT-Template Sheet
- ◆ Fill in value for Total State Budget (in INR Crore) from State budget documents in Column D

Total State Budget
(in lakhs or INR crore)

Instructions:
1. Choose the relevant years from the Drop-Down list from Column B.
2. Choose the estimates of Budget from the Drop-Down list from Column C.
3. Enter values for Total State Budget from the State Budget Documents in Column D.

Year	Estimates of Expenditure	Total State Budget
2014-15	Approved Budget	100000
2015-16	Actual Expenditure	110000
2016-17	Revised Estimates	120000
2017-18	Budget Estimates	130000
2018-19	Revised Estimates	140000
2019-20	Revised Estimates	750000
2020-21	Revised Estimates	350000
2021-22	Revised Estimates	450000
2022-23	Budget Estimates	550000
2023-24	Actual Expenditure	650000

Step-by-step process for collating women and child population is as follows:

- ◆ Fill in Year from drop-down list in Column F; this is linked to BTAT-Template Sheet
- ◆ Fill in number of children (0-6 years) and number of females (11 to 49 years) from Census of India / Other surveys / projections in Column G and H.



Points to remember

The excel tool will automatically add the number of children (entered in Column G) and number of females (entered in Column H) to give the Total in Column I

State population for computing per capita DNI budget
(in lakhs or INR crore)

Instructions:
1. Choose the relevant years from the Drop-Down list from Column F.
2. Enter the relevant population in Columns G and H.

Year	Children (0-6 years)	Females (11-49 years)	Total
2014-15	1.9	4.5	6.4
2015-16	1.9	2.6	4.5
2016-17	1.9	3.0	4.9
2017-18	1.9	2.8	4.7
2018-19	1.9	2.8	4.7
2019-20	1.9	2.8	4.7
2020-21	1.9	2.8	4.7
2021-22	1.9	2.8	4.7

Based on the three Input Sheets discussed in this module, the BTAT generates DNIs budgets for the state in the **Output sheet**. This is discussed in the next module.

Box 14: Points to be kept in mind while using the Budget Tracking and Analysis Tool

- Each sheet has a set of instructions at the top for filling in that sheet. Users should follow these while using the BTAT.
- Do not delete any column in any of the input or output sheets. In case there is an extra column in any sheets that does not need to be filled for a particular state, it should be left blank.
- Do not rename any of the input or output sheets.
- It is possible to add rows in the Input Sheets, as has been explained in the module.
- Additional Columns can be added after the present last column in any input sheet. For example if a user has to add years in budget related input sheets, this can be done after the last column.
- The year 2014-15 has been taken as the base year and this cannot be changed. Thus, in any Input or Output Sheets, the first year for which the analysis will be carried out will remain 2014-15. In case the user does not wish to compute budgets for 2014-15, the relevant column in Input and Output Sheets can be left blank.
- Both the input and output sheets have pre-decided units for the values being entered or generated. These units have been mentioned in each of the sheet and need to be kept in mind while entering or interpreting data in these sheets. In case the values to be entered do not follow the designated units, a user should convert the values before entering them in these sheets.

◀ RECAP

- ◎ BTAT is a tool to facilitate budget tracking for nutrition-specific interventions.
- ◎ We use budget documents and NHM documents to track budgets for nutrition interventions.

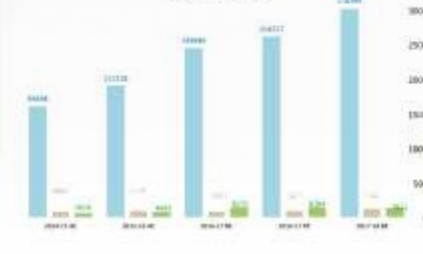
MODULE 6

COLLATING AND ANALYSING BUDGET OUTLAYS FOR DNIS

Budget Outlays for schemes delivering DNI in Bihar (In INR Crore)



Budget Outlays for Nodal Departments Delivering DNI in Bihar



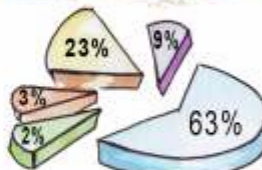
Budget Outlays for DNI in Bihar



Behaviour Change Interventions

Complementary Feeding and Therapeutic Interventions

Treatment of SAM



Bihar

MODULE 6

COLLATING AND ANALYSING BUDGET OUTLAYS FOR DNIs



OBJECTIVE OF THE MODULE

The module is focused on generating final data sets for analytical purposes. It covers the following:

- ✓ Inform the user on how the output sheet is generated.
- ✓ How to fill in the adequacy budget sheet.
- ✓ Generate charts using the data collated.

In the previous module we discussed how BTAT has been designed to include three Input Sheets. These input sheets are linked to three Output Sheets. These are as follows:

- ◇ Output sheet
- ◇ Budget Adequacy
- ◇ Charts

Each of these Output Sheets has been discussed in this module in detail.

SHEET: OUTPUT SHEET

Data Source: Extracts data automatically from input sheets

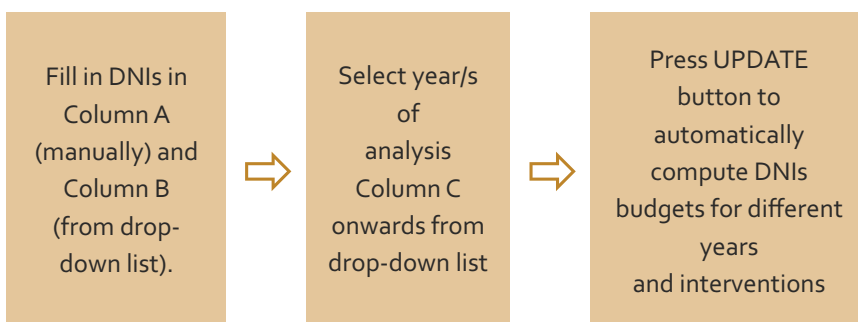
Unit of values: INR crore

The output sheet presents the final collated budget outlays for DNIs, for selected years. The sheet is designed to automatically club the entries for an intervention in input sheets and show the total budget outlays for that intervention in the output sheet. For example, for treatment of SAM, a part of the budget is reported in RCH Flexi-Pool, and a part in Mission Flexi-Pool (such as ASHA incentives, related procurement for NRCs etc.). The BTAT will sum-up all the entries for SAM treatment in the input sheets and show the total for them as the budgets for SAM intervention in the relevant row of Output sheet.

This sheet computes three things at a time:

- ◆ Intervention-wise, category-wise and Total DNIs budgets
- ◆ Budgets for DNIs as a proportion of Total State Budget
- ◆ PerCapita DNIs Budget

What to do?



Step-by-step process:

- ◆ Enter the DNI for which user wants to collate budget outlays (e.g. Vitamin A supplementation for children 6–59 months) under relevant categories of DNIs (e.g. II. Micronutrient Supplementation and Deworming Interventions) in Column A. This needs to be done manually.
- ◆ Select the 'Interventions' (or DNIs; e.g. Child Vit. A) in Column B from drop-down list, against each entry made in Column A. This drop-down list is linked to DNIs entered in Template-BTAT sheet.
- ◆ Select the Years in Row 12 from drop-down list, from Column C onwards (e.g. 2014-15).
- ◆ Press UPDATE button to automatically compute and fill-in the budget outlays for each intervention, categories of interventions, Total DNIs Budget, DNIs Budget as a proportion of Total State Budget and PerCapita DNIs Budget.



Points to remember

There is one-to-one correspondence between the interventions entered in the Template-BTAT sheet and the interventions for which budgets are computed in the Output sheet. Thus, any intervention/s deleted / added in Template-BTAT sheet need to be deleted / added in the Output sheet as well.

DNIs to be entered manually

DNIs and years to be selected from drop-down list

Categories are fixed

Budget outlays will be filled automatically

Direct Nutrition Interventions		Budget Outlays									
Interventions		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	
3. Behaviour Change Interventions											
Combined budget outlays for these interventions :											
(i) Counselling for mothers during pregnancy	MCC for breastfeeding, complementary feeding and hand washing										
(ii) Counselling for optimal breastfeeding to caregivers of children 0-6 months		805.0	306.0	1907.8	306.0	805.0	718.8	811.0	812.0	1019.0	
(iii) Counselling for complementary feeding and hand washing to caregivers of children 6-23 months, urban schemes (PCF and ICE-ICD)											
3. Behaviour Change Interventions (Sub-Total)		805.0	306.0	1907.8	306.0	805.0	718.8	811.0	812.0	1019.0	
4. Micronutrient Supplementation and Deworming Interventions											
(17) Vitamin A supplementation for children 6-59 months	CMIA Vr. A										
(18) Treatment of diarrhoea for children under 5 years (DRE + Zinc)	CMIA (Diarrhoea Control) (DRE + Zinc)	880.0	56.0	885.0	77.4	27.0	210.2	541.2	552.2	1.5	
(19) Deworming for children 12-59 months	CMIA (Deworming)	250.0	250.0	250.0	450.0	450.0	450.0	450.0	450.0	450.0	
(20) Deworming for adolescents 10-19 years	Adolescent Deworming	1330.0	1330.0	1330.0	1280.0	1180.0	1130.0	1130.0	550.0	550.0	

Box 15: Collating budgets for any additional intervention

The Output sheet gives a template based on the DNIs already entered in the Template-BTAT. However, as pointed out earlier that the user can change the interventions in Template sheet. To ensure that the budgets for the new interventions added are reflected in the Output sheet, the following steps need to be taken:

- (i) Insert a row underneath the relevant DNI category (given in Column A and highlighted in grey).
- (ii) In the inserted row, manually enter the interventions in Column A.
- (iii) Select the intervention from the drop-down in Column B of the inserted row.
- (iv) The budget outlays for the DNIs will be automatically collated on pressing the UPDATE budget.

Box 16: Points to be kept in mind while using Output Sheet

- The Output Sheet automatically computes the budget outlays for each intervention entered from the drop-down list in Column B.
- Insert an additional row for the intervention that has been added by the user and was not originally in the template. Budget Outlays will be computed in the Output Sheet only for those interventions which are selected in Column B by the user. Even if a DNI has been entered in Template-BTAT as well as Input sheets, it won't be reflected in Output sheet automatically if it is not selected in the Column B of the Output sheet.
- All values in Output Sheet are in INR Crore, except for Per Capita DNIs budget which is in INR. DNI as a proportion of Total State Budget is in percentage.
- A user can delete any row appearing between two DNI categories (grey rows).
- A user should not add or delete any column in the sheet. For extending years of analysis, the user has to add relevant year in Template-BTAT and then select the same from drop-down list from Column C onwards.
- The year 2014-15 cannot be deleted or modified. All other years can be added only after 2014-15, from Column D onwards.

SHEET: BUDGET ADEQUACY

Data Source: Cost estimates from various sources; budget data is extracted automatically from input sheets

Unit of values: INR crore.

This is both an input as well as an output sheet. The sheet is meant to capture the gap (if any) between the budgetary resources required for delivery of an intervention and the budget allocated / spent for the same. While the user has to fill-in the resource requirement for the intervention that they want to analyse, the BTAT will automatically pick-up the budget outlay values from the Output Sheet for the respective interventions.

Step-by-step process:

- ❖ Select the DNI for which user wants to assess resource adequacy (e.g. Adolescent IFA) from the drop-down list in Column A. This drop-down list is linked to DNIs entered in Template-BTAT sheet.
- ❖ Select the Years in Row 10 from drop-down list, from Column B onwards (e.g. 2014-15).
- ❖ Enter the Resource Requirement, based on availability in the Columns B, F, J and N manually, for each year selected.
- ❖ Press UPDATE button to automatically fill-in the budget outlays and compute resource gap, against the resource requirement entered.

The template enables a user to carry out analysis for four years at present. These years however, can be changed by the user to compute resource gap for any year entered in Template-BTAT sheet.

Select interventions and years from drop-down list

Resource requirement to be entered manually for respective years

Budget outlays and resource Gap will be automatically computed by BTAT

Resource Gap Analysis for DNIs (values in INR crore)

Instructions:

1. Choose the relevant DNIs for which analysis has to be done in Column A, from the Drop-Down list.
2. Select the year/s from the Drop-Down list.
3. Enter the Resource Requirement / Cost Estimates for each DNI in respective columns, in INR crore.
4. Press the UPDATE button to automatically fill-in the Budget Outlays &0

UPDATE

Direct Nutrition Interventions	2014-15				2015-16			
	Resource Requirement	Budget Outlays	Resource Gap	Percentage of Resource Gap	Resource Requirement	Budget Outlays	Resource Gap	Percentage of Resource Gap
Adolescent: IFA	35	11.5	23.5	67.1	89	12.5	76.5	86.0
Adolescent: Deworming	40	1330	-1290	-3225.0	87	3330	-1243	-1428.7
SAM Treatment	100	655.4	-555.4	-555.4	76	655.5	-579.5	-762.5
Child: IFA	59	59	0	100.0	67	67	0	100.0
Child Wt. A	100	100	0	100.0	98	98	0	100.0
BCC for breastfeeding, complementary	150	805	-655	-436.7	25	900	-881	-3524.0

Formula used to compute resource gap in BTAT:

Resource gap is the difference between Resource Requirement and Budget Outlays, i.e.

$$\text{Resource Gap} = \text{Resource requirement} \text{ minus Budget Outlays}$$

$$\text{Resource Gap in \%} = [\text{Resource Gap} / \text{Resource Requirement}] * 100$$

Box 17: Estimating resource requirements

To assess resource gap, we need resource requirement. We can either generate our cost estimates (or resource requirements) or use the estimates generated by other research studies.

Generating cost estimates using government's cost norms

For each scheme and components within it, government issues cost norms from time to time. These cost norms can be used for estimating the funds required for the scheme/intervention. Along with the cost norms, the number of beneficiaries (either targeted or existing) can be used to arrive at the resource requirement. Usually, the number of beneficiaries in a state is multiplied with respective unit cost and number of units needed per beneficiary per year to arrive at the resource requirement.

This approach is helpful in assessing whether the government is fulfilling its own commitment, and thus hold the government accountable.

Using cost estimates developed by independent agencies

Cost estimates generated by independent organisations may also be used for assessing resource gap. For example, cost estimates for providing a set of DNIs (known as India *Plus* Interventions) at scale have been developed by Chakrabarti and Menon (2017). These can be used to quantify the gaps in budget outlays, if any.

Generating own cost estimates

Cost estimates can also be generated by users using various costing methods available (e.g. ingredients based costing approach, activity based costing approach, etc.) for provision of a particular intervention. Such an approach is helpful to arrive at relevant estimates for interventions where specific unit costs may not exist at present.

SHEET: CHARTS

Data Source: Extracts data automatically from output and budget adequacy sheets

Unit of values: INR crore

We have computed the budgets for DNIs and other relevant analytical tables. This sheet helps to presents these data sets graphically. This sheet has six analytical charts, based on the different sets of data generated in Output Sheet and the Budget Adequacy sheet.

Charts 1, 2, and 3: DNI budgets

What to do



These charts can be generated for multiple years, as per requirement of the user.

- ◆ Select years from the drop-down list for the three charts.
- ◆ Press UPDATE button to automatically fill-in the values for the three sets of data: Total DNI budget, DNI budget as a % of Total State Budget and Per Capita DNI budget.
- ◆ Press ADD CHART button to generate charts for each indicator. The charts will appear below the table.

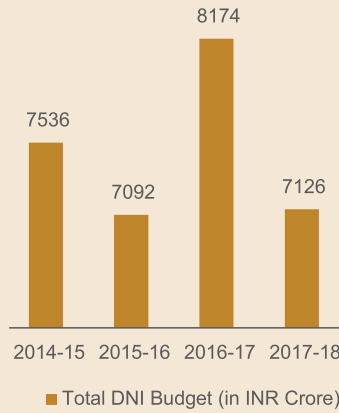


Chart 4: Composition of DNIs Budget

What to do?



A user can generate this chart for only one year at a time. Also, the categories here are fixed and cannot be changed.

- ◆ Select the year from drop-down list.
- ◆ Press UPDATE button to automatically fill-in the values for composition of DNIs' Budget (in %).
- ◆ Press ADD CHART button to generate chart, which will appear below the table.

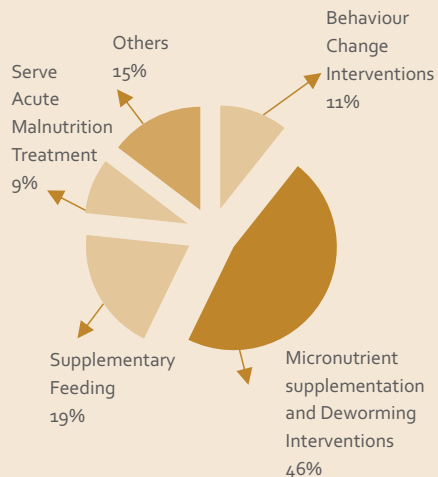
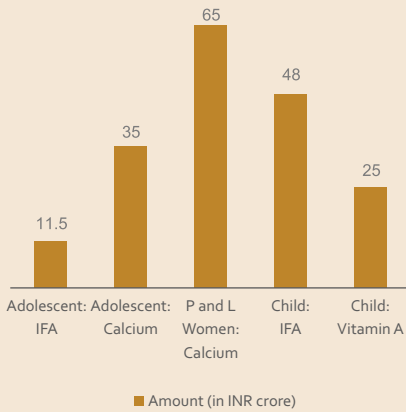


Chart 5: Intervention-wise Budget Outlays



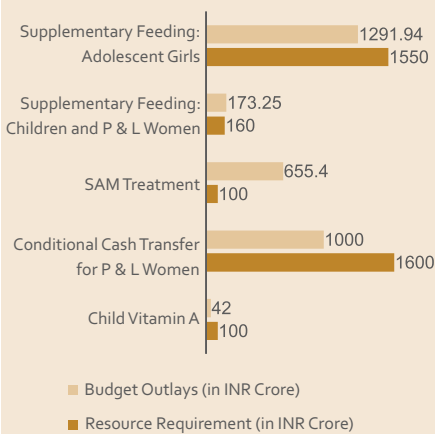
What to do?

- ◆ Select the year from drop-down list.
- ◆ Select from the drop-down list in Column I the DNIs for which chart has to be generated.
- ◆ Press UPDATE button to automatically fill-in the values for budget outlays of the DNIs.
- ◆ Press ADD CHART button to generate the chart.



A user can generate this chart for only one year at a time.

Chart 6: Adequacy of Budgets for DNIs



What to do?

- ◆ Select the year from drop-down list.
- ◆ Select from the drop-down list in Column L the DNIs for which the chart has to be generated.
- ◆ Press UPDATE button to automatically fill-in the values of resource requirement and budget outlays for the selected DNIs in Columns M and N respectively.
- ◆ Press ADD CHART button to generate chart.



A user can generate this chart for only one year at a time. Also, only those years should be selected for which resource gap has been computed in the Budget Adequacy sheet.



All charts generated can be customized (colour, layout, chart type etc.) based on user's requirements. Once the charts have been generated in the BTAT, a user can modify the chart as per their choice.

SHEET: EXPORT CHARTS TO PDF

This sheet enables the user to export all the charts generated to a pdf file.

What to do?

- ◆ The user should first generate all relevant charts in the Charts sheet. Any customisation that the user wishes to do should be done in the Charts sheet itself.
- ◆ On the sheet 'Export Charts to PDF', press the button Export Graphs to PDF.
- ◆ A pdf version of all the charts will be created and the file is automatically saved in the folder where the excel tool–BTAT is saved.

◀ RECAP

- ◎ BTAT tool automatically computes interventions-wise budget, using the information filled in input sheets.
- ◎ By filling in cost estimates, adequacy of budgets for interventions can be computed.

AFTERWORD

BTAT and the manual are a first attempt to systematically track DNIs budgets in the country. As a first step, we hope that the tool is helpful and contributes to the work on public financing for nutrition in the country. We also hope that not only does it make the task of tracking nutrition budgets in India easier for all stakeholders, but also encourages more people to engage with this process. This in turn can be instrumental in influencing the planning and budgeting for nutrition interventions across states.

With the fast evolving domain of nutrition and public financing, the excel tool also provides flexibility for modifications. It can be further modified to keep pace with developments in the nutrition or public financing sector in future. It can subsequently also be extended for nutrition-sensitive interventions.

To conclude, it might be useful to recall that BTAT is merely a tool to facilitate tracking budgets for nutrition, and needs to be supported with effective sensitisation and advocacy to ensure adequate public sector investment in nutrition.

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