



annual
report
2017-18



Centre for Budget and
Governance Accountability

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ANNUAL REPORT

2017-18

Centre for Budget and Governance Accountability

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Section 1

President's Message

Foreword

Vision

President's Message

Over the last few years, India has witnessed rapid changes in the sphere of governance and public policy. For instance, within a span of just three to four years, the Union Government has changed its emphasis from cooperative federalism to competitive federalism. Big bang reforms like Demonetization and Goods and Services Tax (GST) have been contentious. The prompt adoption of digitization in governance and public service delivery and the push towards direct benefits transfers have also led to intense debates.

In such an environment, where governance and public policy debates are getting very polarized, an independent policy research organisation like Centre for Budget and Governance Accountability (CBGA) has important responsibilities – it is expected to generate in-depth and credible evidence on public policy issues, develop policy alternatives, and, most importantly, democratize the policy debates by making complex issues accessible for the non-technical audience.

In this context, it is heartening to note that CBGA, during the financial year 2017-18, has conducted in-depth research and analysis in a number of crucial areas like taxation, illicit financial flows, education, health, nutrition, drinking water and sanitation, gender issues and fiscal policy, climate finance issues, and budget transparency at the subnational level, among others.

Given the changes in Centre-State sharing of fiscal resources over the last few years, the diversity of factors influencing governance and service delivery across different States, and the exigent need for unpacking the implementation bottlenecks in various policies and programmes in the country, CBGA has increased considerably the subnational focus in its research and policy engagement work in 2017-18.

CBGA has engaged consistently with social movements and campaigns striving for equity and social justice; at the same time, it has tried to step up its engagement with governments at different levels. Through its work, CBGA has continued to pursue its mandate of bridging the gap between social activists and policymakers at the subnational and national level.

However, the landscape of funding for policy research work in India has changed over the last decade; the drying up of core funding for policy research organisations is a major worrying trend that has emerged. There is a need for philanthropic institutions to improve the ecosystem for independent policy research organisations in India. CBGA, like many other

independent non-profit organisations in this country, is grappling with this challenge. It requires the organisation to become even more relevant and effective through its strategies and interventions in the coming years.

On behalf of the Board of Trustees, I congratulate and commend the entire team of CBGA for their dedication and hard work; I would also urge them to continue to strive for relevance and excellence.

Praveen Jha

President of Board of Trustees
Centre for Budget and Governance Accountability

Foreword

In 2017-18, CBGA has given a lot more emphasis on the analysis of public expenditure at the subnational level, which was to a large extent necessitated by the changes in the federal fiscal architecture of the country since 2015-16. Accordingly, its research in a number of focus areas like, education, health, nutrition, WASH, gender and fiscal policy issues, and budget transparency and accountability, have focused on specific States and districts. Through its in-depth research across sectors, CBGA has been able to address some of the fundamental questions in the landscape of fiscal governance in India.

For instance, the bottlenecks in public expenditure, especially in sectors that are significant for social policy, has emerged as one of the most important issues in fiscal governance in the country at present. Given the limited overall fiscal space available to the government and the competing demands for public resources from a wide range of sectors, India cannot afford poor or suboptimal utilisation of budgetary resources allocated. Hence, CBGA's work in 2017-18 has tried to unpack the problems in fund utilisation in development programmes and schemes and, suggest policy alternatives for improving public expenditure efficiency especially in the social sectors.

While the lack of efficiency in public expenditure across a range of sectors and particularly in the social sector programmes is a major challenge, there is also a serious problem of inadequate financing or under-funding of public services and government interventions in the social sectors in the country. Therefore, CBGA's work in 2017-18 has tried to decipher this paradox in public spending on social sectors in India by – identifying clearly the areas of under-utilisation versus the areas of under-funding, and suggesting policy alternatives to address both these kinds of gaps. Through its work, CBGA has continued to draw public attention to the inadequacy of government financing for social sectors in the country.

Taking into account the fact that public financing of social sectors is a shared responsibility of the Union and State Governments, with the latter expected to shoulder a bigger share since 2015-16, CBGA has generated a lot of useful evidence on what the State Budgets are prioritising over the recommendation period of the 14th Finance Commission (i.e. since 2015-16), including the analysis of actual expenditures.

Even when public spending in a sector is efficient and adequate, vulnerable or disadvantaged sections of the population get excluded from its benefits due to a number of factors. The policy framework, design of the development programmes, or budgeting in the sector might not have recognised and addressed the additional challenges confronting the disadvantaged sections. Hence, CBGA has continued in 2017-18 to examine the deficiencies in the design and

operationalisation of important budgetary strategies for inclusion and equitylike, Gender Responsive Budgeting, Special Component Plan for Scheduled Castes and Tribal Sub-plan, and advocated for corrective measures at the level of Union as well as State Budgets.

Public resource mobilisation is another fundamental pillar of fiscal policy and governance. In this field, CBGA has worked intensely on Goods and Services Tax (GST) and a number of important issues pertaining to international taxation and illicit financial flows. As a member of the Coordinating Committee of the Financial Transparency Coalition (FTC), CBGA has facilitated strategy development and capacity strengthening of a number of CSOs from some of the other countries in the Asia region towards developing an Asian narrative on tax justice and financial transparency.

During 2017-18, we have facilitated a revamp of People's Budget Initiative (PBI) - the network of CSOs from across the country that promotes people's voice in the discourse on fiscal policy priorities; CBGA continues to serve as the secretariat of this network. CBGA has also created Open Budgets India (www.openbudgetsindia.org) – an open data portal on government budgets in India, which was launched in early 2017. Through this project, CBGA is developing and promoting ways to make India's government budget data open, more accessible and easier to comprehend.

In terms of its broad strategies, CBGA has allied with sector-focused organisations in almost every focus area of its work; these alliances have strengthened our research and policy engagement efforts significantly. Another important development during 2017-18 has been a conscious effort to strengthen our engagement with both social action groups and government agencies in various areas of work.

At the organisational level, we have tried to improve further our organisational systems and processes. We have also made concerted efforts to improve our communications efforts.

However, with a sharp decline in core or institutional funding for governance and budget accountability work in India over the last few years, the external context for CBGA in 2017-18 has been far more challenging than ever in the past. Instead of growing as a solo actor, CBGA has evolved over the last decade as an organisation that facilitates the interventions by an entire community of practitioners engaging with fiscal governance issues in the country. Our journey in 2017-18 has faced the formidable challenge of many of our partner organisations in different States getting severely constrained in their interventions. We recognize this as a serious challenge and we are determined to work towards addressing this in the coming years.

On behalf of all my colleagues, I would like to express my gratitude to all our partners, friends, well-wishers and fellow travelers who have motivated us to strive for fulfilling the mandate of CBGA.

Subrat Das

Executive Director

Centre for Budget and Governance Accountability

Vision

CBGA's efforts are directed towards promoting

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

Given the need for greater transparency and people's participation in the governance processes in the country, CBGA focuses on transparency in government budgets, spaces for people's participation in the processes that determine budgetary priorities, and the effectiveness of accountability mechanisms in this domain. However, in some cases, even a reasonably transparent and accountable system of governance might adopt an approach towards 'fiscal policy' that is not quite responsive to the needs and rights of the underprivileged sections. A significant part of CBGA's efforts, therefore, falls in the domain of in depth analysis of India's fiscal policy and related practices.

Section 2

Ecosystem and Context

Interventions

Fiscal Policy Priorities toward Inclusive
and Sustainable Development

Fair Tax Policies and Financial Transparency

Strengthening Fiscal Governance

Uptake and Outreach

Success Stories

Way Forward

Ecosystem and Context

India's fiscal policy has been characterised by a relatively low tax-GDP ratio (of around 17 percent in the most recent years), which has constrained the overall fiscal space available to the government. An environment of limited resource mobilisation, and fiscal consolidation has led to a gradual decline in the overall quantum of public expenditure in the country, with minimalistic attempt towards re-prioritisation of the existing pool of public resources across different sectors.

This is of great concern, given India's commitment to the Sustainable Development Goals juxtaposed against the poverty and intersecting inequalities in the country. Thus, India's fiscal priorities are crucial for addressing income and wealth inequality, as well as social discrimination and exclusion, lack of public services and participation in governance – all of which compound into intergenerational poverty.

In such a scenario, there have been intense debates on both adequacy of public expenditure on essential services, agriculture and rural development etc., and on efficiency in public expenditure in the country. The coexistence of both issues has resulted in suboptimal outcomes from government spending.

The federal architecture, Centre-State fiscal relations, extent and quality of fiscal decentralisation have also remained the focus of discussion. While public expenditure has experienced decentralisation to some extent, taxation has witnessed increased centralization. The last few years saw major shifts in the fiscal governance landscape in the country, with

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abolition of Planning Commission, creation of NITI Aayog and the changes in Centre-State fiscal relations, all ushering in a new era of federalism. Now the Union Government shares a higher magnitude of untied funds with the States following the recommendations of the Fourteenth Finance Commission. However, the states' increased fiscal autonomy has come at the cost of reductions in Union Government's tied funding to States for central schemes in the social sectors. In this new architecture of fiscal federalism, regional disparity in public provisioning is growing, which is likely to get aggravated with the Union Government's emphasis on 'competitive federalism' in the realm of Centre-State sharing of resources.

On the taxation front, the adoption of Goods and Services Tax (GST) has been contentious primarily because of its implications for smaller and informal sector enterprises and the procedural bottlenecks that have marred its implementation. Increasing digitisation in governance and public service delivery, and the move towards direct benefits transfers has also led to policy debates.

However, many of these fiscal governance issues have not been receiving adequate attention in the public discourse in India; which in turn calls for different actors engaging with these issues more proactively.

Changing Internal Context

Over the last decade, CBGA has made a number of important contributions towards improvements in fiscal governance in India. Our work has not only drawn public attention to the issue of adequacy of government financing for social sectors in the country, but also strengthened the social inclusion, human rights perspective in the discourse on budgets. Through simplification of budget technicalities, we enabled a broader group of people to connect with

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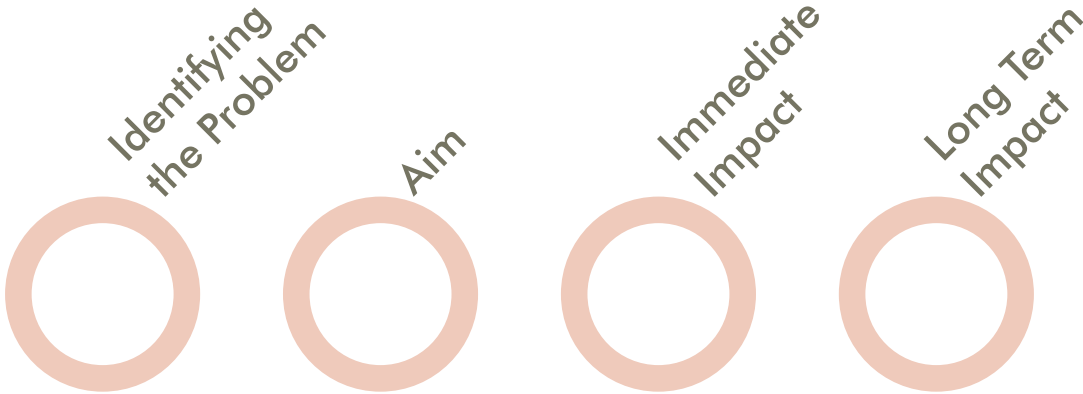
this discourse, and ensured a strong interface with civil society groups and networks. Through our Open Budgets India portal, we are developing and promoting ways to make the government budget data open, more accessible and easier to comprehend, in order to encourage engagement with and participation in government budget processes. As part of collaborations under this, Assam, Jharkhand and Kerala are geared to publishing their State Budget data in machine-readable format in future, and the Union Government plans to publish all Detailed Demands for Grants of the Union Ministries in an open data format on www.data.gov.in.

Taking into account the major changes in the external context for our work, the focus of our analysis has shifted more towards the bottlenecks in actual implementation of development programmes and schemes, towards unpacking bottlenecks associated with fund utilization in such schemes. Our engagement with policy-makers has been stepped up, without any dilution of interface with the civil society. The strategies under the first phase of Open Budgets India project are being consolidated. We need to engage a lot more with the demand side of fiscal governance issues in the country, including the problem of lack of strong public demand for budget transparency and accountability. In essence, CBGA needs to adopt a Second Generation Approach to fiscal governance issues in the coming years.

Interventions

CBGA has undertaken a complementary multi-varied approach in influencing change in the fiscal and financial architecture. Being one of the few organisations that connects the justice debate with public financing and the progressive mobilisation of domestic resources, CBGA has been a leading voice in responding to national and global policy reforms from a rights-based perspective.

| | |
|-----------------|---|
| Approach | To expand research and enable responsive solutions |
| | To strengthen engagement and outreach with diverse stakeholders |
| | To strengthen governance processes at the grassroots |



I. Fiscal Policy Priorities towards Inclusive and Sustainable Development

Lack of efficiency in public expenditure, especially in sectors that are significant for social policy is a huge challenge in the country. Major development programmes or schemes across a number of sectors - Education, Health, Nutrition, Agriculture, and Welfare of Vulnerable Sections etc. are marred by the problem of under-utilisation of available funds and that of poor quality of spending. This has constrained the results from public expenditure in social sectors, especially in the poorer States where the development deficits are more acute. Despite some institutions reporting high levels of utilisation of funds made available to them every year, the budgets approved fall far short of their requirements as per the standard norms.

The problem of inadequate financing of public services and government interventions in the social sectors results in public policies getting diluted. This calls for generating strong evidence around these gaps towards developing actionable policy alternatives. There is also a need to democratise policy debates by making complex issues more accessible. Responding to these challenges, CBGA carried out research and advocacy focusing on public provisioning of services, public expenditure efficiency, and redistributive fiscal policy for addressing inequality. Recognising that public financing of social sectors is a shared responsibility of the Union and State Governments, with the latter expected to shoulder a bigger share since 2015-16, we unpacked related technicalities.

Our interventions span all major social sectors, and marginalised segments of population as below:

Analysing the Union Budget

Like every year, CBGA prepared a crisp assessment of public investment trends in social sectors, such as health, education, water etc. in the current financial year, within a few hours of the Union Budget being presented in Parliament. With a reference to the state of the economy, the report, '[Of Hits and Misses- an analysis of Union Budget 2018-19](#)' devotes its attention to studying government's commitment to these sectors and identifying the fiscal challenges that constrain the disadvantaged segments from accessing essential services therein. The analysis is informed by technicalities that have a bearing on the equation between the Union and state governments as a result of the recommendations of the 14th Finance Commission. It covers important components within a sector, and examines different schemes and their design towards addressing people's needs, and whether these are adequately budgeted. The document was widely shared online and has since been referred by a large number of organisations, activists, journalists, researchers, and academics to dig deeper into funding issues in different sectors. The discussion points of the analysis formed a basis of many events held in different parts of the country to discuss the cuts suffered by different social sectors; a large number of journalists have also cited the report in their media reports on related issues. [CBGA also brought out an abridged Hindi version of the document as part of its strategy to widen dissemination of budget discourse presented in the report, and bringing it closer to people.](#)

Gender Responsive Budgeting

CBGA's efforts on Gender Responsive Budgeting are focused on strengthening the gender responsiveness of planning and budgetary processes in the country, both at the national and sub-national levels. We work with government officials and civil society organisations across the country towards deepening of the strategy. In our engagement with the various stakeholders, CBGA has [consistently highlighted the need for a substantive interpretation and implementation of the strategy, going beyond simply earmarking of funds for women to recognising gender concerns cutting across sectors and addressing them through appropriately designed interventions, and provision of adequate budgetary outlays for these.](#)

In 2017-18, CBGA initiated a collaborative research study with Jagori on 'Safety of women in Jharkhand focusing on Ranchi and Hazaribagh'. We also undertook several capacity building initiatives organised by government agencies and civil society partners.

Health

Since 2015, CBGA, along with Jan Swasthya Abhiyan (JSA), is anchoring the projecton Strengthening Public Provisioning of Healthcare in India. The projectis being carried out in Andhra Pradesh, Chhattisgarh, Gujarat, Maharashtra, Odisha and Rajasthan. In its second phase, the projectis aimed at sensitising people through capacity building efforts directed at grassroot level organisations to involve them in the struggle towards a strengthened public health system in India. CBGA is also continuing this work with the White Ribbon Alliance India (WRAI) and Centre for Catalyzing Change (C3) towards ensuring quality of care in maternal and new-born child health. JSA and People's Budget Initiative (PBI) together provided inputs to Department-Related Parliamentary Standing Committee on Health and Family Welfare, several of which were incorporated in the 96th Report of the Committee ('Action-Taken by the Government on the Observations by the Committee').

Education

In CBGA, we focus on the budgetary priorities for school education overall and for various components within school education that are considered relevant for enhancing quality of learning. The main objective of CBGA's research on education is to unpack the structure and components of budgetary spending on education in the country. By analysing both Union and State budgets, we aim to inform the policy discourse on issues relating to education, focusing especially on how different states are designing their resource envelope for school education. We also examine the issues of equity and inclusion in the domain of public provisioning of education. In 2017-18, in collaboration with CRY, CBGA has started an exercise of estimating resource adequacy for providing elementary education in a state.

Water and Sanitation

CBGA's work on WATSAN (water and sanitation) has not just consistently tried to analyse the Union government's budget on WATSAN but also tried to look at systemic issues at the national and state level. Through our work on assessing major schemes in the sector we have also looked into the affect and impact of major policy developments such as the 14th Finance Commission recommendations. In 2017-18 we deepened our understanding on the local governments' role and responsibilities in delivering WATSAN services in both rural and urban areas. We were invited as experts in for a WHO organized WASH TrackFin Workshop wherein critical inputs were taken for a pilot study in two states of Rajasthan and West Bengal. We were a part of a Capacity Building Workshop on Gender Mainstreaming in WASH in Urban Local Bodies. We are partnering with IRC, Netherlands on 'Capacity Building Support for Civil Society Organisations to Leverage Water and Sanitation Programmes in Bihar and Odisha. This has furthered our work in the WATSAN sector by not only deepening state level work but also at the local level. With India facing severe water crisis and currently being the country, which contributes heavily to open defecation, deepening our work in the sector is essential.

Nutrition

The problem of undernutrition in India is a serious concern, with both the Government and the non-governmental actors engaging with the issue at various levels. CBGA, in collaboration with UNICEF India, has been working on issues of public financing for nutrition in India, focusing at the national and subnational levels. Our efforts are aimed at increasing the budgets for nutrition programmes for scaling-up of nutrition interventions in India. At the same time, CBGA has analysed the fiscal factors which constrain effective implementation of nutrition programmes in the country.

During 2017-18, CBGA's work on nutrition financing focused on analysing budgets for nutrition in Bihar, both at the state and district levels (for Purnea district). While on one hand we deepened our existing work on nutrition for the state by commenting on the fiscal issues, such as issues of adequacy of resources and fund utilization; on the other hand, we studied in-depth the issues constraining implementation of maternal nutrition intervention at the district level. We also developed a manual and an excel-based tool to track nutrition budgets in India, based on the framework jointly developed with UNICEF for tracking nutrition budgets.

Climate Change

In 2017-18, CBGA's work in climate change sector delves into examining the Architecture of Climate Change Finance in India, particularly examining climate finance transparency and accountability, which has been also emphasized under Paris Agreement on Climate Change. CBGA's work identifies that any attempt at **building climate finance accountability** in India would require a comprehensive mapping of the diverse sources of climate finance, an estimate of the volume flowing from these sources and an assessment of the constraints involved in monitoring these funds. Our research work recognizes that there are **various channels of funding for climate change actions**, but it is **public funding through the Union Budget**, that is expected to align most closely with **national policy-making and with agenda of accountability**. CBGA's two publications – A study report on “Climate Finance Architecture in India” and a working paper on “Understanding Climate Change Responsiveness of the Union Budget in India” are an attempt to present a framework on accountability in climate change finance to policymakers and various stakeholders.

Social Security of Unorganised Workers

CBGA became a part of the Workers' solidarity network hosted by Action Aid India in the year 2017-18. CBGA regularly participated in meetings of the network. As part of the effort to strengthen the research in this sector, **CBGA has proactively helped the Working people's charter to develop their campaign materials and other content**. CBGA also participated as a speaker in the annual convention of the Working people's Charter.

Marginalised Sections of the Populations

Among the marginalized communities, SCs, ST and Muslims have been facing exclusion in planning, budgeting and implementation processes of development programmes at various levels of governance. Consequently, it has affected their development outcomes. **CBGA assesses the national and State level policy initiatives** (such as SCSP, TSP, PM New 15 Point Programme for Welfare of Minorities and Multi Sectoral Development Programme) and scheme design, availability of financial resources, fund utilization, physical performance and status of planning and implementation of development programmes meant for marginalized communities.

II. Fair Tax Policies and Financial Transparency

CBGA is one of the Steering Committee members of the Financial Transparency Coalition, a global coalition of civil society organisations and experts that works on issues of illicit financial flows, global financial transparency and financing for development. We work with a number of national, regional and global stakeholders including national governments in Asia, United Nations Economic and Social Commission for Asia and the Pacific (ESCAP), and multilateral norm shaping bodies that design the rules on international tax. The year 2017-18 witnessed CBGA's focus towards stepping up its engagement with implementation of financial transparency norms at the national level, and advocated with Governments of India, Hong Kong, Singapore and Sri Lanka for the same. In order to create the political space for developing countries' differentiated realities to be reflected in the discourse on IFFs, CBGA co-organized a South-South meeting ahead of the 7th FTC Conference in October 2017, which was attended by leading civil society actors from Africa, Asia and Latin America. The outcome of this meeting set our future strategy as a coalition in Global South. CBGA also consistently endeavours to influence and reform the international architecture to be democratic and representative of all countries, including developing countries, using a multi-pronged approach of advocacy with powerful institutions such as the G20, capacity building, and political organisation around key meetings by various UN bodies including ECOSOC and DESA. At the end of this meeting, CBGA was the only Asian civil society organisation to participate in the Civil20 during the German government's presidency of the G20 in 2017, and oversaw the inclusion of financial

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transparency asks in the C20 communique. CBGA is continuously trying to demystify complex issues related to international taxation, towards which several primers have been developed. CBGA has regularly commented on tax transparency measures implemented in India. A study on Foreign Direct Investment flows to India over a period of 10 years analysed cases of India's Double Tax Avoidance Agreements with tax havens and individual ownership concerns. This was a crucial undertaking as it contextualised the debate on financial secrecy and tax cooperation for India.

The recently introduced indirect tax system, the Goods and Services Tax (GST) is an emerging area of focus for CBGA. While many changes have been brought into the design of GST since its implementation, the burden of GST is on the poor, especially those in the informal sector, has not eased because of certain lacunae in the design of GST remain unaddressed. Apart from a handful of academics, there has been little commentary discussing the impact. With an aim to bridge this gap, CBGA hopes to develop its own capacity and strengthen popular engagement on this subject in the coming future. CBGA and Public Services International (PSI) organised a mid-term strategy meeting on tax justice in October to map the landscape of tax discourse in India which included a thorough discussion on GST with public sector trade unions, academics, researchers and the civil society. Interacting with students, CBGA gave a presentation on how GST affects small-mediums enterprise and its concomitant impact on the Indian economy. CBGA also brought out an FAQ that provides insights into the new indirect tax system in both English and Hindi to reach wider audiences. It is important that these issues are taken to the people in various forms, as we work in the changing uncertainty of the external environment.

Aligning with democratic social thought, CBGA co-

The recently introduced indirect tax system, the Goods and Services Tax (GST) is an emerging area of focus for CBGA.

hosted two panel discussions at the Nepal Social Forum along with FTC and Christian Aid, UK on the subject of illicit financial flows, along with grassroots Dalit and feminist organizations, South Asian civil society representatives, unions, students and academics in March 2018. At the end of the three-day meeting, this meeting oversaw the launch of the Independent Working Group on Illicit Financial Flows with the signing of the Kathmandu Declaration on “Curbing Illicit Financial Flows: Restoring Justice for Human Rights”. The Declaration calls upon the heads of states, governments, international institutions regional bodies and the global community to take urgent cognisance of this issue from the experiences and perspectives of the Global South. This document has been widely cited and used in advocacy by civil society actors especially from the Global South. CBGA aims to influence the normative discourse on illicit financial flows (IFF) under the Sustainable Development Goals (SDGs), Financing for Development (FfD) agenda while introducing a rights-based narrative through consensus building. We continue to push for political space for developing countries with a strong mandate influenced from the experiences of the Global South to shape norms of international taxation.

This meeting oversaw the launch of the Independent Working Group on Illicit Financial Flows with the signing of the Kathmandu Declaration on “Curbing Illicit Financial Flows: Restoring Justice for Human Rights”. The Declaration calls upon the heads of states, governments, international institutions regional bodies and the global community to take urgent cognisance of this issue from the experiences and perspectives of the Global South.

III. Strengthening Fiscal Governance

In recent years, the Union Government and some of the State Governments in India have adopted a number of measures towards enhancing transparency and accountability in government finances. However, lack of transparency on budgets and actual expenditure at the district and sub-district level, relating to those funds continues to be a challenge. This has resulted in the dearth of “locally relevant” budget and expenditure information in the country, which is at the root of public engagement with fiscal governance at the grassroots level being very limited. There is a need to promote the availability of “locally relevant” budget and expenditure information at the district and sub-district levels.

As accountability frameworks of varied nature get introduced in some places in the country, transparency acquires even greater significance as effectiveness of these mechanisms is determined by the quality of transparency in that sphere. Consequently, there is huge scope for improvement in the domain of institutional mechanisms of accountability and that of social accountability. Hence, it is pertinent to identify and promote the good practices of transparency and accountability at different levels of government. Driven by these, we carried out focused research for developing actionable policy recommendations and engaged in sustained advocacy efforts around strengthening fiscal governance in the country.

People's Budget Initiative (PBI)

CBGA has served as the secretariat of PBI, a pan-India coalition of several budget groups, rights based, and other knowledge organisations, since its inception more than a decade ago. Shifts in the governance landscape in the country effected a realisation within PBI for the need to revamp the coalition. CBGA led the process of reinvigorating the coalition and developing a broader outreach strategy in May 2017. A Steering Committee comprising representatives from people's movements, trade unions, budget and non-budget groups was formulated to drive the efforts of the coalition. Popularising budgets by creating a bottom-up 'people to budgets discourse' emerged as a critical mandate for PBI. In the light of this, PBI aims to deepen the policy discourse on critical governance issues with a particular emphasis on budgets, both at the National

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and sub-national level. In September 2017, a two-day National Convention on 'Civil Society Budget Work and Governance Accountability in India: Continuity and Change' was organised at New Delhi. The Convention marked the re-launch of PBI in its new avatar. The re-launch was followed by deliberations on people's budgetary asks from government Budgets 2018-19. The Convention was attended by representatives from grassroots level organisations, people's movements, civil society leaders, activists, media and academicians from across 20 states. The Convention primarily discussed the role of civil society in strengthening the governance accountability ecosystem in India at the current juncture. It also identified and discussed important issues and priorities, which need to be flagged in the context of the 2018-19 budgets at different tiers of government. Thereafter, PBI compiled a 'Policy-Asks' document with inputs from various partner organisations. This document was submitted to the Ministry of Finance in its pre-budget consultation for Union Budget 2018-19 with representatives from CSOs. In order to strengthen its outreach and build an inclusive narrative on budgets, PBI in March 2018 held a National Consultation where it discussed issues related to 'Budget Justice'. Representatives of people's movements, civil society coalitions, grassroots level organisations, and budget groups from across the country working on different aspects of governance and human development participated in the Consultation. In the coming years, PBI will continue advocating with both the Union and State Governments for greater budgetary allocations across social sectors and equitable access to essential public services. The overarching goal is to empower people, particularly the disadvantaged communities to participate in planning processes, monitor and avail government finances, policies and programmes. PBI will work towards promoting equity and social

justice through budgets to bring about progressive changes in policies that address inequalities faced by people, particularly the disadvantaged sections of population.

Enhancing Budget Accessibility and Timeliness

CBGA's efforts at enhancing transparency and accessibility in government budgets through Open Budgets Initiative(OBI) carefully examine both the national and the sub-national level government entities in India. Our efforts, in the present phase of the work, have especially focused on making local level budgets (i.e., municipal corporations and district level data) more accessible. Increasingly, people across the country are keen to understand and participate meaningfully in discussions on government budgets. The limited availability of relevant and accessible information on budgets in India at different levels has been a hindrance in this regard. In this context, our endeavour is to strengthen the discourse and demand for availability of all budget information in public domain in a timely and accessible manner, at all levels of government in the country. With an aim to further our efforts, we have built a new dashboard on Union Budget data of 2018-19 titled the *Union Budget Explorer*. The budget board explores data, visualizations and insights on Union Budget. The dashboard also hosts *sectoral analysis of Union Budget 2018-19 for a number of different social and economic sectors*. The year 2017-18 has seen the active engagement of OBI with different State Finance departments (Sikkim, Jharkhand, Karnataka, Assam) in an effort to open up their budgets. A notable point in this regard is that CBGA is in the process of signing a Memorandum of Understanding (MoU) with the Assam State Finance Department.

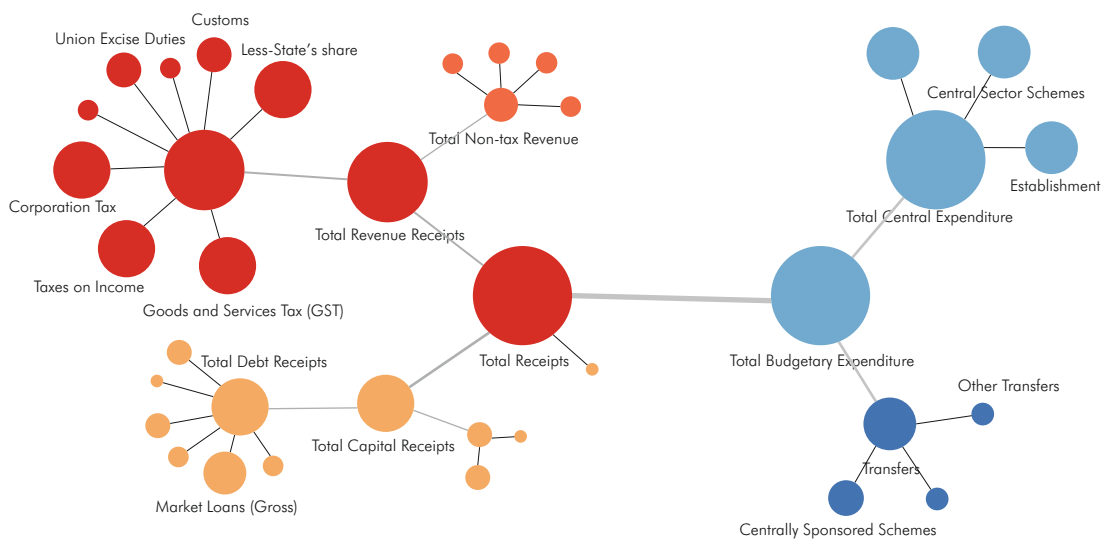
Our efforts, in the present phase of the work, have especially focused on making local level budgets (i.e., municipal corporations and district level data) more accessible.

The year 2017-18 has seen the active engagement of OBI with different State Finance departments (Sikkim, Jharkhand, Karnataka, Assam) in an effort to open up their budgets.

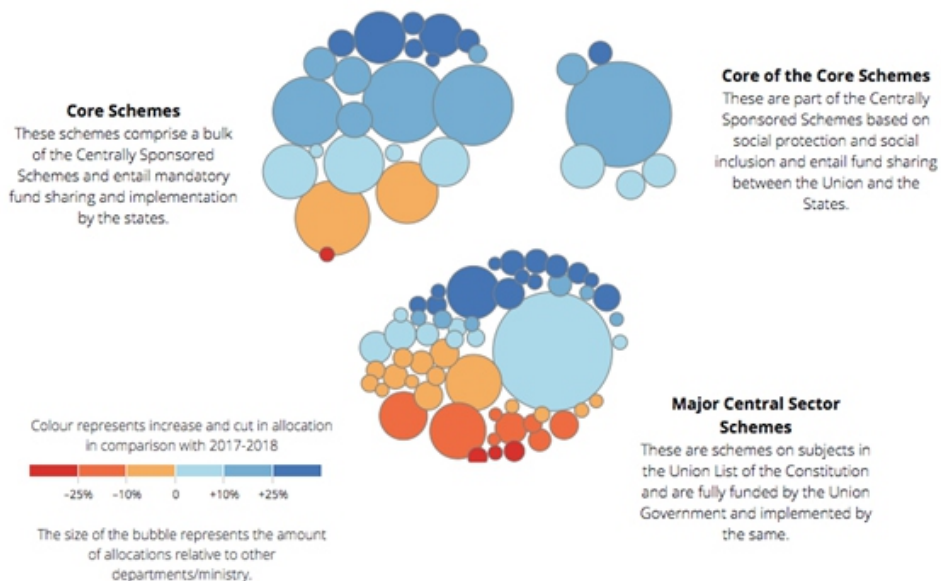
Union Budget Explorer

To aid in exploring crucial data, generate visualisations and develop insights from the Union Budget for 2018-19, Union Budget Explorer was designed as an extension of the Open Budget India. The budget board incorporates information on Union Budget for 2018-19 through a combination of both searchable (machine-readable) data and interactive visualisations. The comprehensive money flow picture for the recent Union Budget forms an integral part of the budget board.

Budget Profile



Types of Schemes



Social Accountability

Social Accountability platforms and Citizen Engagement are used extensively in the growing field of governance. Recognising the need for providing independent facilitation and support to citizens to participate in these platforms towards holding the State accountable, some concrete efforts were made by engaging with Government and civil society organizations to conceptualize and demonstrate practical mechanisms of social accountability in varying contexts.

In partnership with the Government of Kerala, templates for suo-moto disclosure of information as mandated under Section 4, RTI Act were developed for 21 Line Departments of the State Government. Intensive training and capacity building exercises for government officials were conducted for identifying the information pertaining to each Department that needed to be disclosed in the public domain. Efforts in rural Jharkhand focused on demonstrating the model functioning of citizen information and support centers known as Sahayta Kendras. The work entailed facilitating rural volunteers in coordinating the responsibility of a centre, and aid in terms of training needs and capacity building. The Government of Jharkhand recognized the initiative and signed Memorandums of Understanding with the Center Coordinators for 3 Financial Years.

Another stream of work included conducting digital dialogues for using the digital medium to share information with the citizens to help hold the local functionaries accountable for their mandate in Rajasthan through the building of a Janta Information System. Through this, the Government has initiated an automatic identification of beneficiaries for a programme, without having to wait for them to file applications, for the first time in the country. The Dialogue also resulted in the development of a

Social Accountability platforms and Citizen Engagement are used extensively in the growing field of governance.

'Jan Soochna' Portal. Facilitation support was provided to citizens to register and track grievances under the Bihar Public Grievance Redress Act for assessing the quality of implementation of the Act, and identify challenges and opportunities that emerge from the ground. Based on this initiative, detailed suggestions on changes in policies that are required to improve the implementation of the Act were submitted to the Government of Bihar.

District Budget Analysis

CBGA's effort in analysing the policy and budgetary priorities of states towards social sector in 2017-18 added a crucial lens by analysing how states have prioritised their annual budgets during the post FFC recommendation period. Enhancing budget transparency through people's participation in planning, budgeting and programme priorities and ensuring effective implementation of scarce public resources through development schemes at the sub-state level has been crucial to improve the lives of millions. Moreover, to strengthen the existing institutions, process and mechanisms of accountability at the districts and sub-districts are of paramount importance to achieve desired levels of outcome of public spending. Given this context, CBGA is currently doing a research study, "District Budget Analysis" to identify and document fund flow and fund utilisation bottlenecks for select development schemes in five districts across Jharkhand, Odisha, Maharashtra and Andhra Pradesh. Our analysis is providing objective data towards synergies in planning & monitoring of scheme implementation being facilitated by the elected representative and district administration. The analysis is looking into allocations, funds utilized, issues effecting implementation of schemes, and bottlenecks associated with underutilization. It will

CBGA is currently doing a research study, "District Budget Analysis" to identify and document fund flow and fund utilisation bottlenecks for select development schemes in five districts across Jharkhand, Odisha, Maharashtra and Andhra Pradesh.

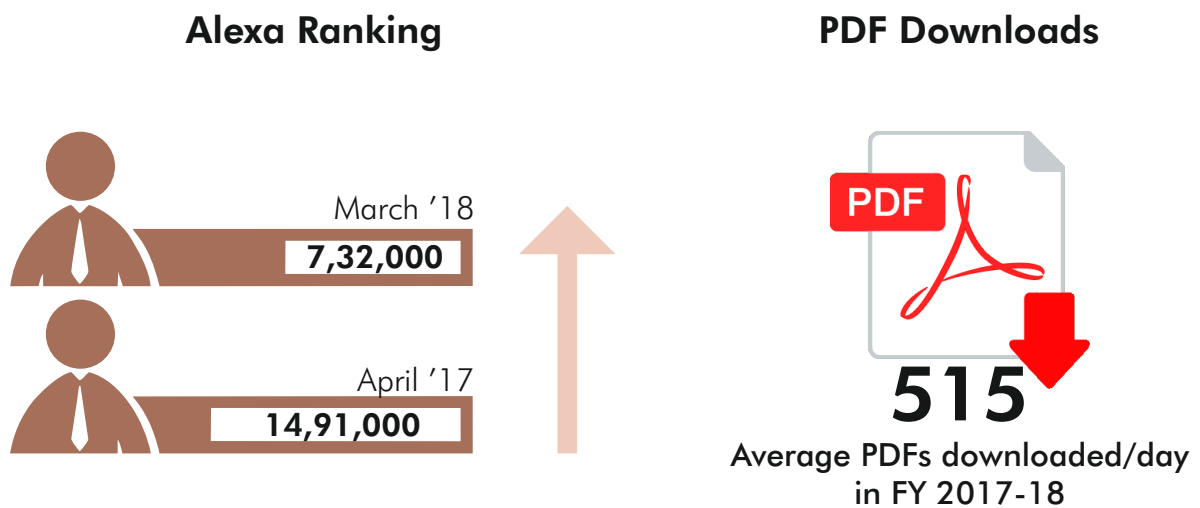
provide suggestions for policy approaches, on ways to improve outcomes of the scheme implemented at district level.

The overarching objective is to improve budget transparency and strengthen accountability mechanisms at the levels of district and sub-districts and support the district administration for better planning, budgeting and implementation of development schemes in the district through fostering people's participation.

Uptake and Outreach

Uptake

CBGA Website Statistics:



Outputs by CBGA:



Featured Opinions:



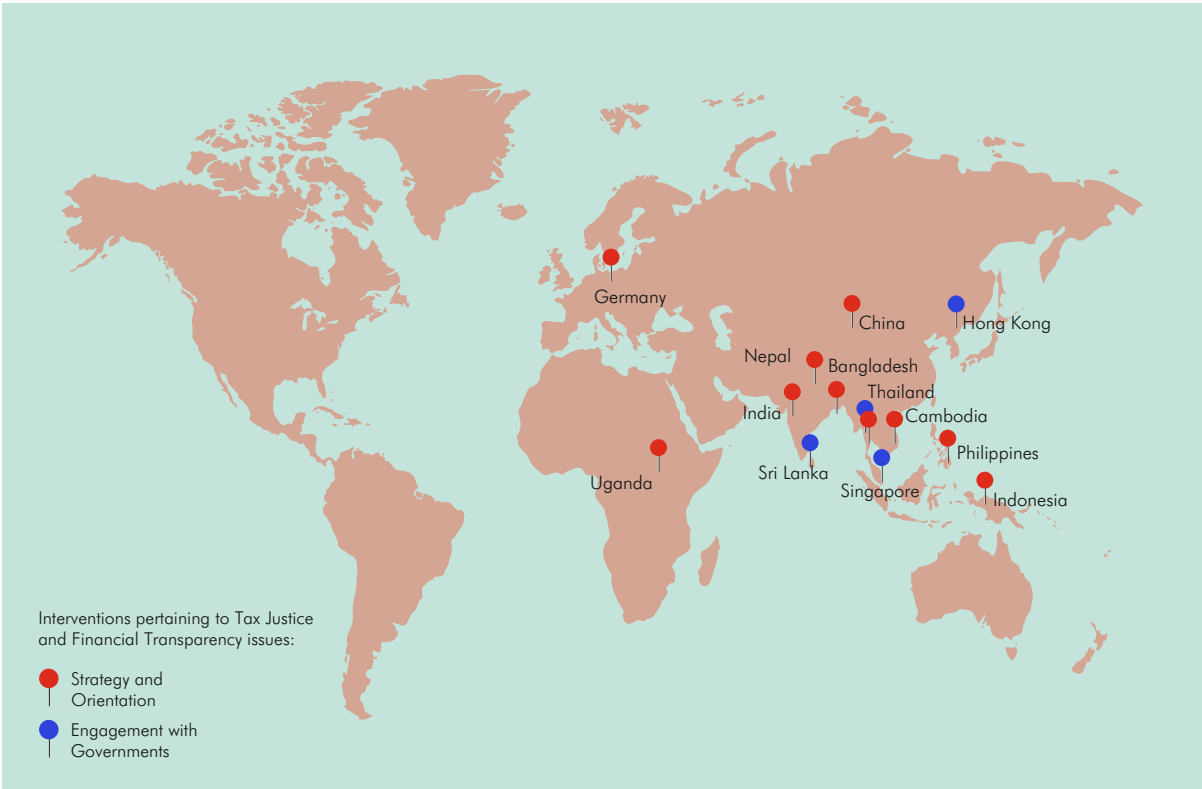
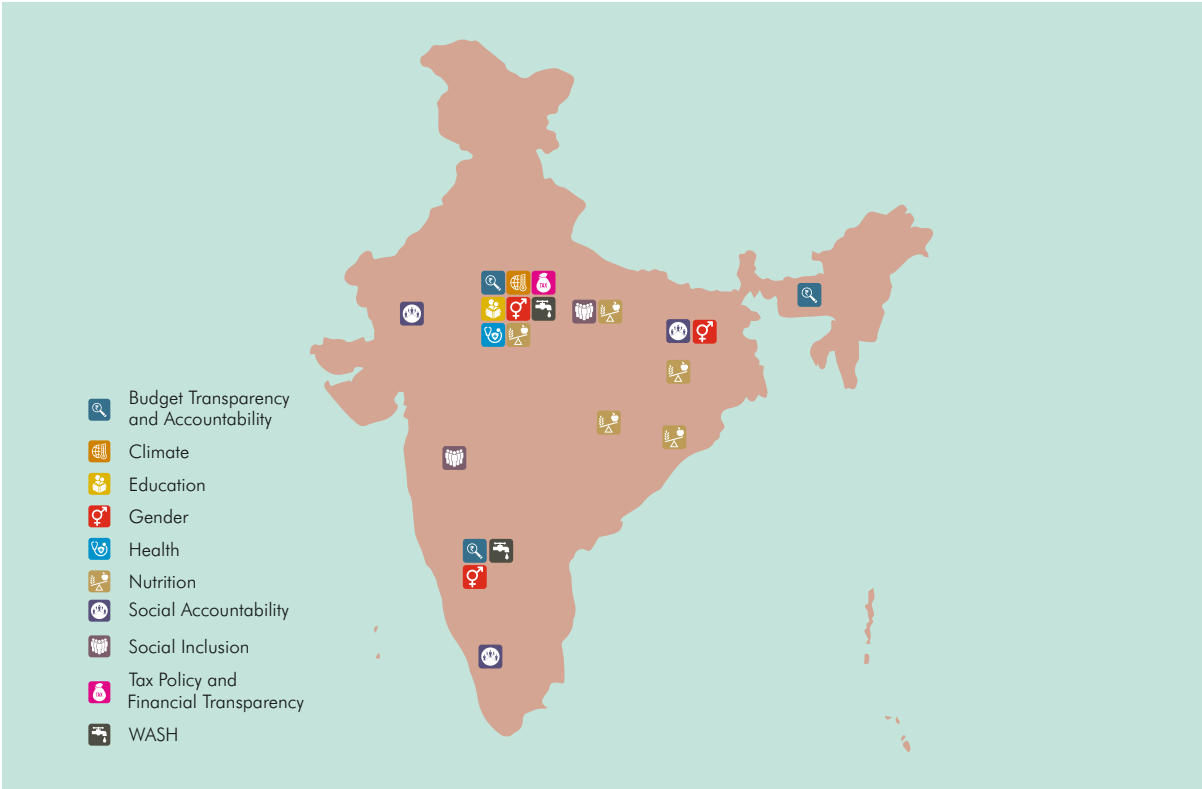
28
2 in Hindi

Events Organised by CBGA:

11
EVENTS



Outreach



Success Stories

JSA-PBI Health Project

- In **Gujarat**, the charter of demands submitted on behalf of the JSA-PBI project, a demand for increasing the number of primary health centres was taken into consideration by Government of Gujarat led to the construction of **74 new primary health centres**.
- Under the JSA-PBI project, **budgetary allocations for medicines were increased in Rajasthan** through targeted advocacy from Rs. 276 crores to Rs. 466 crores.
- In **Maharashtra**, as part of the JSA-PBI project, we were instrumental in mobilising unions, Asha workers and other constituencies in **demanding the rollback of budgetary cuts effected under the Integrated Child Development Scheme**.
- In **Rajasthan**, the **budget for free medicines scheme** which had almost been constant since past three years **was raised to Rs. 415 crores** for the financial year 2017-18 – raise of Rs. 100 crores through the efforts of the JSA-PBI.
- PBI and JSA together **provided inputs to Department-Related Parliamentary Standing Committee on Health and Family Welfare**, several of which were incorporated in the 96th Report of the Committee ('Action-Taken by the Government on the Observations by the Committee').

Nutrition

- Developed a **manual and an excel-based tool to track nutrition budgets** in India for journalists, students, researchers and academics on the framework produced by CBGA and UNICEF. A fundamental aspect of this tool is that it can be modified to suit the needs of other social sectors too.

Open Budgets Initiative

- The period saw active engagement with State Finance departments of Assam, Karnataka, Sikkim and Jharkhand to enhance transparency and accessibility in government budgets. We are in the process of successfully signing a non-official Memorandum of Understanding (MoU) with the Assam Society for Comprehensive Financial Management System (AS-CFMS) to build their capacities in using open source tools and techniques and help bring out the citizens version of Budgets.

Fair Tax and Financial Transparency

- Launch and signing of the Kathmandu Declaration on “Curbing Illicit Financial Flows: Restoring Justice for Human Rights” which closely aligns with social justice movements of Dalits, farmers, fisherfolk, women, youth, the marginalised, persecuted and indigenous communities. This document informs and serves our advocacy calling for a fairer, transparent and sustainable financial system.

University Collaboration

- CBGA has been regularly taking sessions on Budget Analysis for the students of the Tata Institute of Social Sciences(Tuljapur) for the past four years. This engagement led to an institutionalised decision at the Institute to develop a course on Budget Analysis which prepares them to link macro and micro practice for effective intervention in policy making and planning as a part of their MA/ MSc programme for students of development policy.

Way Forward

Over the last ten years, CBGA has made a number of important contributions towards improvements in fiscal governance in India. It has generated a lot of useful evidence and analytical insights both on public expenditure and taxation issues. Its work has drawn public attention to the issue of adequacy of government financing for social sectors in the country. CBGA's work on responsiveness of budgets to disadvantaged sections of population, like women, children, dalits, adivasis, religious minorities and persons with disabilities, has strengthened the social inclusion perspective in the discourse on budgets in the country.

It has translated budget technicalities into issues that a broader group of people connect with, ensuring a strong interface with civil society groups and networks. As a result, its work has strengthened civil society campaigns in the country on social sectors and rights of the disadvantaged sections in the domain of fiscal governance. CBGA has facilitated the creation of People's Budget Initiative (PBI) - a network of CSOs from across the country that promotes people's voice in the discourse on fiscal policy priorities; CBGA continues to serve as the secretariat of this network. Through such efforts, CBGA has played a key role in the development of the fiscal governance field in the larger civil society in India.

More recently, CBGA has also created Open Budgets India (www.openbudgetsindia.org) - an open data portal on government budgets in India. Through this project, CBGA is developing and promoting ways to make India's government budget data open, more accessible and easier to comprehend.

Nevertheless, CBGA needs to redesign its work in the coming years, taking into account its experience over the last few years and the major changes in the external context for its work. For instance, CBGA needs to shift its focus of analysis more towards the bottlenecks in actual implementation of development programmes and schemes in order to unpack what ails utilisation of funds in such schemes. It needs to track fund flow and fund utilisation in social sector schemes at the district and sub-district level, which would also deepen the discourse on budget transparency and accountability in the country.

In the domain of advocacy, CBGA needs to step up its engagement with policy-makers at the national and State level, without diluting its engagement with the civil society. In the domain of the Open Budgets India project, there is a need for consolidation of the successful strategies of the first phase, scaling up of communication and advocacy strategies, and innovations.

Most importantly, CBGA needs to engage a lot more with the demand side of fiscal governance issues in the country, i.e. the problem of lack of strong public demand for budget transparency and accountability. In essence, CBGA needs to adopt a Second Generation Approach to fiscal governance issues (as indicated briefly in the foregoing) in the coming years.

Section 3

Board of Trustees

CBGA Team

Funders

Disclosure Norms

Treasurer's Report

Financial Summary

Board of Trustees

Members of the Board of Trustees as of March 31, 2018

Amitabh Behar

Secretary, BoT

Executive Director, National Foundation for India, New Delhi

Dr. Anil K. Singh

Member, BoT

Secretary General, South Asian Network for Social and Agricultural Development, SANSAD

Jagadananda

Member, BoT

Mentor & Co-Founder, Centre for Youth and Social Development

Prof. Praveen Jha

President, BoT

Professor, Centre for Economic Studies and Planning, School of Social Sciences, JNU

Prof. Ritu Dewan

Treasurer, BoT

President, Indian Association of Women's Studies

Prof. Shantha Sinha

Member, BoT

Former Chairperson NCPCR and Professor, Department of Political Science, Hyderabad Central University

Yogesh Kumar

Member, BoT

Director, Samarthan - Centre for Development Support

Partners' Role in Work Accomplished

It was with the cooperation of a range of partners that CBGA spearheaded some very meaningful initiatives, including organizing capacity building workshops during the year. We sincerely appreciate the support of our funding partners (annexed as 'Funders' in section 3 of the report), and would like to acknowledge the valuable contribution of many other partners, networks and coalitions in our journey through the year. The list below is organized around the themes as presented in the Annual report, and some names may have got left out inadvertently.

1) Gender

The collaborative research study on 'Safety of women in Jharkhand focusing on Ranchi and Hazaribagh' was taken up with the support of *Jagori*.

2) Health

In the area of health, we partnered with the India Chapter of People's Health Movement, *Jan Swastha Abhiyan (JSA)* to take the Health Campaign forward towards facilitating progressive changes in healthcare financing by the government. We worked with JSA Odisha and Andhra Pradesh at the State level. We further collaborated and worked with a range of partners including *SATHI* (Support for Advocacy and Training to Health Initiatives), *Prayas*, PHRN (Public Health Resource Network), NCAS (National Centre for Advocacy Studies), Sanket Development Group, CRSD (Centre for Rural Studies and Development), BARC (Budget Analysis and Research Centre) and *Pathy* Budget Centre for this endeavour.

3) Education

CBGA worked in synergy with NCE (National Coalition for Education) and the RTE Forum (Right to Education Forum) providing technical support for preparing discussion papers, towards conducting advocacy at state level and for the purpose of strengthening of civil society voices at key conventions.

4) Water and Sanitation

We initiated our engagement with IRC, Netherlands towards our work on analyzing priority for water, sanitation and hygiene in public spending.

5) Nutrition

As part of the project focusing on public financing for nutrition, valuable support from the ADRI (Asian Development Research Institute), Patna on nutrition budgets was of enormous help.

6) Social Security of Unorganised Workers

As part of our partnership with Workers' Collective, CBGA prepared estimates of funds needed for provisioning of social security for unorganised workers. Other organisations we partnered with in this area include NREGA Watch, and *Jan Jagaran Abhiyaan*.

7) Marginalised Sections of the Population

CBGA has consistently worked with partners on issues of gender, children, minorities, persons with disability (PWD) and SCs/ STs. We continued our collaboration with the Centre for Equity Studies, for producing a chapter in the 'India Exclusion Report'; along with EQUALS and HAQ Centre for Child Rights for bringing the issues of PWD and children into focus.

8) Fair Tax Policies and Financial Transparency

CBGA continued to work with a wide range of actors on issues of fair tax policies and financial transparency. Along with being one of the twelve organisations within the Coordinating Committee of the Financial Transparency, CBGA also convened and coordinated the network of Asian organisations working on tax justice and is a part of the Tax and Fiscal Justice Asia network.

9) Enhancing Budget Accessibility and Timeliness

With an effort to disseminate and scale up the work on the Open Budgets India platform, and more broadly on budget availability at different tiers of governance, we collaborated with different stakeholders for enhancing outreach. This included media organisations for like How India Lives, NewsLaundry etc., academic universities and research organisations like O.P Jindal Global University, South Odisha Economic Association, etc.

10) Fiscal Architecture and Federalism

We joined hands with the KILA (Kerala Institute of Local Administration) for conducting sessions as part of their trainings programmes for officials of different departments, also engaged on Local-level Planning and Budgeting.

11) Agriculture

CBGA continued to participate in RRA (Revitalising Rainfed Agriculture) Network's activities to share, provide inputs and learn about agriculture policies and rainfed areas, from the collective understanding of the Network's constituents.

12) Capacity Building

As part of our efforts to organize capacity building sessions to understanding government budgets, we engaged with a variety of organisations and academic institutes. We conducted sessions on budget analysis on request from St Teresa's college, Ernakulam for their students of Diploma in Financial Journalism, collaborated with TISS (Tata Institute of Social Sciences), Tuljapur for sessions on 'understanding budgets' for their MA 2nd year students. Similarly, we undertook capacity building workshops on 'Budget Analysis and Advocacy' for grassroots level CSOs in collaboration with *Bodhi Gram*, V.C.S Centre Adoor.

CBGA Team

Staff Members as of March 31, 2018

| Name | Designation |
|-------------------------|---|
| Asadullah | Programme Director |
| Bhuwan Chand Nailwal | Additional Coordinator (Finance & Admin.) |
| Chandrika Singh | Research Consultant |
| Dewanand Deshmukh | Consultant - District Budget Analyst |
| Gaurav Singh | Research Officer |
| Happy Pant | Advocacy Coordinator |
| Harsh Singh Rawat | Office Assistant |
| Jawed Alam Khan | Senior Research Officer |
| Jyotsna Goel | Senior Research Officer |
| Kanika Kaul | Additional Coordinator- Research |
| Khwaja Mobeen Ur Rehman | Programme Officer |
| Malini Chakravarty | Additional Coordinator-Research |
| Naresh Nayak | Consultant - District Budget Analyst |
| Neeti Biyani | Programme Consultant |
| Nilachala Acharya | Research Coordinator |
| Priyanka Samy | Programme Officer |
| Protiva Kundu | Additional Coordinator -Research |
| Rajalakshmi Nair | Finance & Admin. Officer |
| Richa Chintan | Research Consultant |
| Sakshi Rai | Programme Consultant |
| Saumya Shrivastava | Research Officer |
| Shaji T.K | Coordinator- Finance & Admin. |
| Shuchita Rawal | Programme Consultant-Communication |

| Name | Designation |
|----------------------|--------------------------------------|
| Shweta Tiwary | Consultant - District Budget Analyst |
| Simonti Chakraborty | Programme Officer |
| Sona Mitra | Sr. Research Consultant |
| Sridhar Kundu | Senior Research Officer |
| Subrat Das | Executive Director |
| Sumita Gupta | Finance & Admin. Officer |
| Suraj Prasad Jaiswal | Programme Consultant |
| Tirumala Rao Billa | Consultant - District Budget Analyst |
| Trisha Agarwala | Sr. Research Consultant |
| Tushar Kapoor | Consultant - District Budget Analyst |

Funders

In the financial year 2017-18, CBGA relied upon the support of the following institutions.

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

- International Development Research Centre (IDRC) - Think Tank Initiative
- Third Sector New England (fiscal host of Financial Transparency Coalition)

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

- Bill and Melinda Gates Foundation
- Centre for Catalyzing Change
- Child Rights and You (CRY), India
- International Budget Partnership
- IRC - Wash
- Jagori
- National Foundation for India
- Omidyar Network
- Oxfam India
- Tata Trusts
- Third Sector New England (fiscal host of Financial Transparency Coalition)
- UNICEF India

Disclosure Norms

Salary: Slab-wise gender composition of staff (As of March 2018)

| Slab of gross monthly salary plus benefits paid to staff (in Rs.) | Male Staff | Female Staff | Total Staff |
|---|------------|--------------|-------------|
| 30,000 - 50,000 | 5 | 2 | 7 |
| 50,001 - 70,000 | 2 | 4 | 6 |
| 70,001 - 90,000 | 2 | 7 | 9 |
| 90,001 - 1,10,000 | 4 | 5 | 9 |
| 1,10,001 - 1,60,000 | 2 | 0 | 2 |
| Grand Total | 15 | 18 | 33 |

Gross Salary of the lowest paid employee = Rs. 33,000

Gross Salary of the highest paid employee = Rs. 1,59,000

Consultancy / Honorarium / Other remuneration paid to any member of the Board of Trustees during FY 2017-18: Rs. 30,000 (consultancy payment for hiring technical services for designing and facilitating a workshop)

Treasurer's Report

Dear Trustees of CBGA,

Greetings!

I would like to present Treasurer's Report of CBGA for the financial year 2017-18 and bring to your attention the following points.

- CBGA received a total income of Rs. 5,45,66,938/- in 2017-18, which registered a decline of 11.4 % over the total income of Rs. 6,15,83,800/- in the previous financial year.
- CBGA's total expenditure during the year 2017-18 was Rs. 5,44,07,382/-, which is 10.2 % less than the total expenditure of Rs. 6,05,96,903/- carried out in the previous financial year.
- During the financial year 2017-18, Rs. 3,43,445/- was received as Interest, as compared to Rs. 9,86,291/- received as interest during the financial year 2016-17.
- Total addition in fixed assets during the F.Y. was of Rs. 5,67,850/-. The net value of Fixed Assets in CBGA has changed from Rs. 18,58,860/- as on 31st March 2017 to Rs. 14,61,606/- as on 31st March 2018. Assets worth Rs. 6,52,958/- have been written off from the books of accounts, during the F.Y. 2017-18. A periodic physical verification of all fixed assets is being undertaken by the Finance and Administration unit of CBGA.
- The financial accounts of CBGA were prepared according to the standard accounting practices and statutory requirements prevailing in India and as applicable for NGOs.
- All statutory requirements, like, filing of returns to FCRA division of the Union Ministry of Home Affairs, tax returns to the Income Tax Department, and Employees Provident Fund returns to EPFO, were fulfilled during 2017-18.
- I may also add here that in the detailed assessment of CBGA's Income Tax returns for FY 2010-11, FY 2011-12 and 2013-14 carried out by the Income Tax Department, 'no tax liability' on CBGA has been confirmed by the IT authorities.
- 14% of the total expenditure by CBGA in FY 2017-18 was for administrative purposes.

In the year 2017-18, CBGA relied upon the financial support of a number of institutions for working towards its goals and objectives. During 2017-18, CBGA received core / institutional fund support from: International Development Research Centre (IDRC) - Think Tank Initiative, and Third Sector New England (fiscal host of Financial Transparency Coalition-FTC). During this year, it received fund support tied to research, communications and outreach efforts in specific areas from: Centre for Catalyzing Change, International Budget Partnership, Third Sector New England (for FTC), Bill & Melinda Gates Foundation, National Foundation for India, Jagori, IRC-Wash, Oxfam India, CRY- Child Rights and You, Tata Trusts and UNICEF.

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

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

Ritu Dewan

Treasurer

Board of Trustees

Centre for Budget and Governance Accountability

Financial Summary

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

BALANCE SHEET AS AT 31st MARCH 2018

| Particulars | SCHEDULE | F.Y. 2017-18 | F.Y. 2016-17 |
|--|-------------------|--------------------|-------------------|
| <u>SOURCES OF FUND</u> | | | |
| I.FUND BALANCES: | | | |
| a. General Fund | [01] | 4,742,306 | 4,582,749 |
| b. Asset Fund | [02] | 1,461,606 | 1,817,770 |
| c. Corpus Fund | | 25,000 | 25,000 |
| II.LOAN FUNDS: | | | |
| a. Secured Loans | | - | - |
| b. Unsecured Loans | | - | - |
| TOTAL | [I + II] | 6,228,912 | 6,425,519 |
| <u>APPLICATION OF FUND</u> | | | |
| I.FIXED ASSETS | | | |
| Gross Block | [03] | 3,921,993 | 5,876,210 |
| Less: Accumulated Depreciation | | 2,460,387 | 4,017,350 |
| Net Block | | 1,461,606 | 1,858,860 |
| II. INVESTMENT | | | |
| | | 13,042,398 | 1,068,751 |
| III.CURRENT ASSETS, LOANS & ADVANCES: | | | |
| a. Loans & Advances | [04] | 1,101,133 | 1,133,440 |
| b. Grant Receivable | [05] | 6,211,207 | 7,692,390 |
| c. Cash & Bank Balance | [06] | 6,097,420 | 1,669,750 |
| | A | 13,409,760 | 10,495,580 |
| Less: CURRENT LIABILITIES & PROVISIONS: | | | |
| a. Current Liabilities | [07] | 2,727,827 | 4,071,026 |
| b. Unspent Grant Balance | [08] | 18,957,024 | 2,926,646 |
| | B | 21,684,851 | 6,997,672 |
| NET CURRENT ASSETS | [A - B] | (8,275,092) | 3,497,908 |
| TOTAL | [I+II+III] | 6,228,912 | 6,425,519 |
| Significant Accounting Policies and Notes to Accounts | [43] | - | - |

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

For & on behalf :
S.SAHOO & CO.

For & on behalf :
CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY

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

Praveen Jha
President

Ritu Dewan
Treasurer

Place: New Delhi
Date: 26.08.2017

Subrat Das
Executive Director

Sha ji T.K
Coordinator- Fin. & Admn.

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

| Particulars | SCHEDULE | F.Y. 2017-18 | F.Y. 2016-17 |
|---|-----------------|-------------------|-------------------|
| I. INCOME | | | |
| Grant In Aid | [09] | 53,579,671 | 60,569,363 |
| Interest Income | [10] | 343,445 | 986,291 |
| Other Income | | 643,822 | 28,146 |
| TOTAL | | 54,566,938 | 61,583,800 |
| II. EXPENDITURE | | | |
| FCRA Section | | | |
| Research, Training and Outreach efforts on Financial Transparency Issues. | | - | 13,238,762 |
| IBP- Partnership for Budget Work in India | [11] | 4,480,000 | 2,568,773 |
| Support for Enhancing Research Capacity and Organisational Performance Phase - II | [12] | 9,201,271 | 12,823,087 |
| For Better Understanding and Utilization of data on Health Budgets | [13] | 835,283 | 1,099,639 |
| Develop a Comprehensive and User-Friendly Data Portal on Budgets in India (Gates Foundation) | [14] | 13,572,171 | 9,534,929 |
| Develop a Comprehensive and User-Friendly Data Portal on Budgets in India (Omidyar Network) | | - | 9,526,415 |
| A Study on Government Financing of Healthcare in India. | [15] | 976,480 | 135,000 |
| Strengthening Budget Accountability Ecosystem in the Country. | [16] | 2,139,277 | 460,723 |
| Strengthening Organizational Capacity | [17] | 3,251,421 | - |
| Capacity Building Support for Civil Society Organisations to Leverage Water and Sanitation Programmes in Bihar and Odisha. | [18] | 350,000 | - |
| Research Study to analyse Government Interventions to address violence against women. | [19] | 315,670 | - |
| Fostering and Institutionalizing State and Citizen Engagement- Fellowship Support. | [20] | 2,685,355 | 600,000 |
| Asia Pacific Civil Society for Sustainable Development | | | 20,797 |
| Developing Methodologies for Tracking Budget Information at the District Level. | | - | 335,000 |
| Analysis of Budgets for School Education In India. | [21] | 1,067,214 | 1,177,948 |
| Strengthening Public Provisioning of Healthcare in India | [22] | 1,200,000 | 1,206,255 |
| Research, Training and Outreach Efforts on Financial Transparency Issues- TSN | [23] | 7,575,191 | 3,530,099 |
| Indian Section | | | |
| Digitally Tracking Fund flow and Expenditure in Development Schemes: An Initiative for Enhancing Budget Transparency at the Sub-national Level. | [24] | 2,527,040 | |
| Influencing Design, Adequacy and effectiveness of public spending on Nutrition in the New Fiscal Architecture in India. | [25] | 3,403,297 | 4,311,938 |
| Administrative Expenses (FCRA & Indian) | | 827,709 | 22,426 |
| Depreciation | [03] | 312,147 | 486,353 |
| Less: Depreciation Transferred to Asset Fund | | 312,145 | 481,239 |
| TOTAL | | 54,407,382 | 60,596,903 |
| III. EXCESS OF INCOME OVER EXPENDITURE | [I - II] | 159,556 | 986,897 |

Significant Accounting Policies and Notes to Accounts [43]

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

IN TERMS OF OUR REPORT OF EVEN DATE

For & on behalf :
S.SAHOO & CO.

For & on behalf :
CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY

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

Praveen Jha
President

Ritu Dewan
Treasurer

Place: New Delhi
Date: 26.08.2017

Subrat Das
Executive Director

Sha ji T.K
Coordinator- Fin. & Admn.

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

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

| | SCHEDULE | F.Y. 2017-18 | F.Y. 2016-17 |
|---|----------|-------------------|-------------------|
| RECEIPTS | | | |
| Opening Balance : | | | |
| Cash in Hand (In INR) | | 17,623 | 95,746 |
| Cash (In FC) | | 138,826 | 152,505 |
| Cash at Bank (SBI & Axis) | | 1,513,301 | 2,829,818 |
| Grant In Aid | [26] | 71,059,929 | 37,191,108 |
| Bank Interest | [27] | 344,248 | 1,268,858 |
| Other Income | | 643,822 | 28,146 |
| Proceeds from Investments | | - | 20,057,668 |
| TOTAL Rs. | | 73,717,750 | 61,623,849 |
| PAYMENT | | | |
| FCRA Section | | | |
| Research, Training and Outreach Efforts on Financial Transparency Issues. | | | 12,445,723 |
| IBP- Partnership for Budget Work in India | [28] | 4,480,000 | 2,541,088 |
| Support for Enhancing Research Capacity and Organisational Performance Phase - II | [29] | 9,133,174 | 12,830,312 |
| For Better Understanding and Utilization of data on Health Budgets | [30] | 835,283 | 1,099,639 |
| Develop a Comprehensive and User-Friendly Data Portal on Budgets in India (Gates Foundation) | [31] | 14,548,671 | 8,538,914 |
| Develop a Comprehensive and User-Friendly Data Portal on Budgets in India (Omidyar Network) | | - | 9,526,415 |
| A Study on Government Financing of Healthcare in India. | [32] | 976,480 | 135,000 |
| Strengthening Budget Accountability Ecosystem in the Country. | [33] | 2,202,277 | 460,723 |
| Strengthening Organizational Capacity | [34] | 3,236,421 | - |
| Capacity Building Support for Civil Society Organisations to Leverage Water and Sanitation Programmes in Bihar and Odisha. | [35] | 350,000 | - |
| Research Study to analyse Government Interventions to address violence against women. | [36] | 315,670 | - |
| Fostering and Institutionalizing State and Citizen Engagement- Fellowship Support. | [37] | 2,955,355 | 60,000 |
| Asia Pacific Civil Society for Sustainable Development | | | 20,797 |
| Developing Methodologies for Tracking Budget Information at the District Level. | | - | 335,000 |
| Analysis of Budgets for School Education In India. | [38] | 1,067,214 | 1,175,070 |
| Strengthening Public Provisioning of Healthcare in India | [39] | 1,200,000 | 1,199,328 |
| Research, Training and Outreach Efforts on Financial Transparency Issues- TSN | [40] | 7,644,280 | 3,312,238 |
| Indian Section | | | |
| Digitally Tracking Fund flow and Expenditure in Development Schemes: An Initiative for Enhancing Budget Transparency at the Sub-national Level. | [41] | 2,481,626 | - |
| Influencing Design, Adequacy and effectiveness of public spending on Nutrition in the New Fiscal Architecture in India. | [42] | 3,403,297 | 4,309,138 |
| Administrative Expenses (FCRA & Indian) | | 756,121 | 22,426 |
| Investment | | 12,000,000 | - |
| Loan & Advance | | 34,461 | 1,861,523 |
| Last Year Liability Paid | | | 80,766 |
| TDS Receivable | | | - |
| Closing Balance | | | |
| Cash in Hand (In INR) | | 9,344 | 17,623 |
| Cash in Hand (In FC) | | 80,541 | 138,826 |
| Cash at Bank (SBI & Axis) | | 6,007,534 | 1,513,301 |
| TOTAL Rs. | | 73,717,750 | 61,623,849 |
| Significant Accounting Policies and Notes to Accounts | [43] | - | - |

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

IN TERMS OF OUR REPORT OF EVEN DATE

For & on behalf :
S.SAHOO & CO.

For & on behalf :
CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY

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

Praveen Jha
President

Ritu Dewan
Treasurer

Place: New Delhi
Date: 26.08.2017



Subrat Das
Executive Director



Sha ji T.K
Coordinator- Fin. & Admn.



Centre for Budget and Governance Accountability

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