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Section 1

President’s Message

Foreword

Vision
The fiscal architecture of the country has seen various shifts over the last few years, in the period of the Fourteenth Finance Commission, with the introduction of the Goods and Services Tax (GST), rapid digitisation and an emphasis on direct benefits transfer to replace public service delivery. CBGA has consistently worked towards unpacking the changes in public finance management in the country.

As we progress towards the Fifteenth Finance Commission period, in an environment where public discourse and governance are polarised, and the authenticity of data is increasingly questionable, CBGA has a renewed responsibility to generate credible evidence on crucial public policy issues such as taxation, financial and fiscal transparency, health, nutrition, education, water and sanitation, gender and climate; increase its focus on questions of governance at the grassroots; and identify the bottlenecks in implementation in the government’s programmes and policies.

CBGA has consistently expressed its solidarity with civil society organisations and social justice movements striving for rights, equity and justice, while simultaneously engaging with governments at various levels to strengthen to minimise the gaps between policy asks from civil society and policy at the national and subnational levels.

However, the changing priorities of funders presents us at CBGA with a serious challenge. The drying up of core funding makes it harder for non-profit public policy organisations such as CBGA to do justice to their mandates, as narrowly defined funding objective constrain the freedom with which we operate to best serve the interests of our stakeholders.

On behalf of the Board of Trustees, I commend the hard work and ownership displayed by each staff member of CBGA, and urge them to strive for excellence moving forward.

Praveen Jha
President, Board of Trustees
Centre for Budget and Governance Accountability
Foreword

The year 2018-19 was unique. Since the national elections were scheduled from April 2019, the Union government presented an Interim Budget in February 2019. CBGA in a deviation to its conventional analysis of the Union Budget undertook a comprehensive review of the five years of NDA II rule, titled, ‘Numbers That Count: An Assessment of the Union Budgets of NDA II’. The document captured a thorough analysis of expenditure made in critical sectors, and of revenue mobilisation efforts between 2014-19, in the backdrop of the government's promises ranging from providing two crore jobs per year to doubling farm income and more. It was informed by the technicalities based on the recommendations of the Fourteenth Finance Commission that have a bearing on the state government budgets.

In 2018-19 CBGA has continued emphasising budget analysis at the state and local levels. We have deepened our work on analysing fund flow and fund utilisation issues in major schemes at the district level. This has been possible because of our partnership with Tata Trusts in a project focusing on budget transparency at the district level. Although the project had started in 2017-18, its implementation gathered momentum this year. Through this project, CBGA has come closer to the delivery of various schemes affecting the lives of ordinary people, which is a significant transition as far as the relevance of its work to citizen groups is concerned. Our maiden engagement with the district level administration in five districts across three states viz. Andhra Pradesh, Jharkhand and Maharashtra has not only offered us newer insights into budget transparency and accountability, but has also strengthened our operational capacity and bandwidth.

Responsiveness of government budgets towards vulnerable sections of society is a critical indicator of inclusion and equity. This year, CBGA has focused on Gender Responsive Budgeting in collaboration with Jagori and Child Responsive Budgeting in collaboration with UNICEF Assam. The work aims to strengthen institutional capacity for child responsive budgeting in the state.

On the Water and Sanitation front, CBGA in 2018-19, entered into a new partnership with IRC as part of the Watershed project for a 20-month period, titled, ‘Capacity Building Support for Civil Society Organisations to Leverage Water and Sanitation Programmes in Bihar and Odisha’. Subsequently, CBGA also got into a partnership with WaterAid India.

CBGA faces challenges on the front of funding, which were compounded in 2018-19 owing to a sharp decline in core or institutional funding for governance and budget accountability work in India over the last few years. Notwithstanding these challenges, we continued to focus on institutional capacity enhancement in a significant way. Our focus was to build our capacity as a resource organisation for capacity building of civil society organisations on budgets and related issues. In furtherance to this objective, we conducted a Training Needs Assessment (TNA) of around 50 organisations working at various levels. The findings of the TNA helped us develop appropriate content and pedagogy for capacity building. With other interventions focusing on institutional strengthening including monitoring evaluation and learning (MEL) and strategic communication we are keen to improve our effectiveness and enhance the impact of our work in the coming years.

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

Our Approach

Allies

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Fiscal Policy Priorities towards Inclusive and Sustainable Development

Fair Tax Policies and Financial Transparency

Strengthening Fiscal Governance

Impact

Uptake and Outreach

Way Forward
Ecosystem and Context

In tandem with most of the world, India is rapidly privatising its public services and public assets. Founded in the midst of a perception of public sector inefficiencies held mainly by the upper and middle classes of the country, India’s privatisation trends have included key social sectors as well as institutions and public sector companies. This trend is coupled with essential social services being replaced with cash transfers, thus pointing to a worrying trend of a rollback of government and a broader institutionalisation of neoliberalism in the country.

Further, India is witnessing a perceptible economic slowdown. Traditionally, India has been cushioned from being hugely impacted by global recessions due to foreign investment maintaining its consistency or even increasing. However, foreign investments in India have shrunk significantly in 2018-19. Coupled with predictions of a recession in the United States of America in 2020-21, as well as India’s increased exposure to foreign capital in the last decade, the country could experience a period of prolonged growth slump. India is also facing high levels of unemployment and agrarian distress, with the growth in the agriculture sector hovering at roughly half of the average growth rate of the country during the Tenth, Eleventh and Twelfth Five Year Plan. While the government maintains its focus on the agrarian sector each year with subsidies, support to farmers and minimum prices for agricultural products, long-standing issues of underperforming monsoons, droughts in various parts of the country, poor irrigation facilities and lack of usage of suitable...
technology have not been adequately addressed. Furthermore, the agriculture sector has seen alarming decreasing trends of employment and its contribution to the GDP: from 68.87 per cent of the country's employed population working in the agrarian sector in 1981 to 42.74 per cent in 2016-17, and from agriculture's contribution to the country's GDP standing at 41.8 per cent in 1981 to 15.11 per cent in 2016-17. The workforce that has moved out of agriculture is mostly to the service sector, casual self-employment and the industrial sector. However, even the industrial sector is unable to absorb the increasing labour force with the country's Make in India campaign remaining largely underwhelming.

There is also the additional climate of a high volume of non-performing assets (NPAs) in the country, which stood at Rs.10.35 lakh crores as of March 2018, 85 per cent of which are from loans and advances of public sector banks. In the last few years, gross NPAs of banks have increased from 2.3 per cent of total loans in 2008 to 9.3 per cent in 2017. A significant proportion of the loans currently classified as NPAs originated in the mid-2000s, at a time when the economy was booming and large corporations were granted loans for projects based on extrapolation of their recent growth and performance. However, as economic growth stagnated following the global financial crisis of 2008, the repayment capability of these corporations decreased. Both the banking sector (that gives loans) and the corporate sector (that takes and has to repay these loans) have come under financial stress. Furthermore, despite the government's focus on anti-corruption and its efforts against the shadow economy, banking frauds and the impunity with which financial scandals have been orchestrated have also seen an increase.

The last couple of years witnessed major shifts in the fiscal governance landscape in the country, particularly post the Fourteenth Finance Commission's recommendations, and subsequent changes in fund sharing pattern between the Centre and the States for implementation of development schemes.
particularly post the Fourteenth Finance Commission's recommendations, and subsequent changes in fund sharing pattern between the Centre and the States for implementation of development schemes. In this changed context, the Union Government shares a higher magnitude of untied funds with the States, which has increased the fiscal autonomy of the latter, at the cost of reductions in Union Government's tied funding for several central schemes in the social sectors.
CBGA has been focusing on the issue of ‘responsiveness’ of public policies to various disadvantaged sections of population by making an in depth assessment of the design and implementation of planning and budgetary strategies. The knowledge generated by CBGA in this domain fills a significant void in the public policy discourse in the country. We have been striving to address three types of fiscal governance issues in the country through a set of activities.

Our approach has been to follow the framework discussed below, which has helped ensured that our position of a leading voice that connects the justice debate with public financing is consistently maintained.

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<tr>
<th>Fiscal Governance Issues of the Supply Side</th>
<th>Fiscal Governance Issues of the Demand Side</th>
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<td>• Concerns about transparency</td>
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<td>• Policy framework</td>
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Activities and Actions

With the aim of facilitating progressive changes in policies, budgets and governance processes, our efforts are directed at addressing the above loopholes for creating a pro poor policy environment.

In-depth research, public education and capacity strengthening activities around fiscal governance are undertaken through the platform of

- People’s Budget Initiative (PBI)
- Open Budgets India (OBI)
- Financial Transparency Coalition (FTC)

We use internal monitoring and learning techniques to evolve our solutions into being more responsive to the changing political climate, strengthen our engagement and outreach with different stakeholders and strategic communication and dissemination.
Allies

The challenging work in different parts of India, as well as in the international arena is pursued by taking our allies, stakeholders, and audiences along. Our success has hinged on the collaborative relationships we developed, over the years, with a range of other partners, coalitions, networks in different domains at the Union, state, district level. This includes CSOs, media representatives, rights based coalitions, international development partners, key ministries and Departments. The partnerships and alliances created allow us to converge for realising long term success. Of course, the funding organisations' (provided as 'Funders' in the report) support is invaluable.

The major allies we engaged with during the year are discussed below:

Global Tax Justice Allies: Over the years, CBGA has established partnerships and alliances through creative formal and informal ways to provide technical support and solidarity towards broader mandates. By way of our work with the Financial Transparency Coalition, CBGA actively coordinates and manages the FinDev Asia network. This is a dynamic network of civil society organisations, tax administrators and academics in Asia by sharing information, updates and opportunities in the region. As a practice, we submit policy submissions co-endorsed by various Asian-Pacific civil society which has proven to be a successful strategy in making progress with multilateral civil society which has proven to be a successful strategy in making progress with multilateral bodies like UNESCAP. CBGA also strengthened its association with Global Alliance for Tax Justice in the past year by joining various working groups under the Asian chapter of this alliance, Tax and Fiscal Justice for Asia. These include tax and gender, illicit financial flows and multinational corporations and double taxation agreements.

Jagori: Our perspective on issues surrounding feminist policy has been influenced by Jagori over the years. Continuing our positive association, two dissemination meetings were organized around the study on 'gender based violence in Jharkhand' done collaboratively by the two organisations. Events for the study focusing on Ranchi and Hazaribag were organised in Ranchi and Delhi.

Budget Analysis Rajasthan Centre (BARC): One of our oldest Budget partners has been engaging with us for studying budgeting for different sectors. A discussion paper examining 'Child budgeting as a Public Financial Management (PFM) tool in Rajasthan' was developed through a partnership of CBGA and BARC (with UNICEF Rajasthan's support).

Odisha Budget Analysis Centre (OBAC), Centre for Youth and Social Development (CYSD): We co-hosted with OBAC yet another series of the Odisha Vikash Conclave. The Consultation brought together technical experts and policy makers to discuss the health of finances in Odisha post the Fourteenth Finance Commission, with a special focus on the State's resource generation capacity.
Revitalising Rainfed Agriculture (RRA) Network: CBGA joined hands with RRA Network along with other like-minded organisations for structuring, and executing a consortium of academic institutions, farmers' networks, researchers to facilitate rainfed agriculture needs, and their integration in relevant policy instruments.

Jan Swasthya Abhiyaan (JSA): Our partnership with JSA was further deepened as the Health Campaign facilitating progressive changes in healthcare financing by the government entered the next phase. We worked with JSA Odisha, JSA Andhra Pradesh, NCAS (National Centre for Advocacy Studies, Pune), CRSD (Centre for Rural Studies and Development, Telangana), BARC (Budget Analysis and Research Centre, Rajasthan) and Pathey Budget Centre, Gandhinagar in the respective states to strengthen this endeavour. Also, we co-organised with JSA the third National Health Assembly in Raipur, Chhattisgarh in the month of September.

National Campaign on Dalit Human Rights (NCDHR), North East Network (NEN), Centre for Rural Studies and Development (CRSD), National Centre for Advocacy Studies (NCAS): These organisations anchored the State level Consultations on 'People's Expectations on Budgetary Priorities' in Assam, Andhra Pradesh, Jharkhand, Maharashtra, Rajasthan and Uttar Pradesh organised under the banner of PBI.
Interventions

Our interventions span all major sectors like education, health, nutrition and others but have expanded our scope especially on child responsive budgeting, gender responsive budgeting and social inclusion of the marginalised. CBGA also engaged with understanding budgetary gaps in access to justice.

Analysing Union Budget

CBGA’s overarching goal is to enhance public engagement with budget and fiscal governance issues. Each year, we undertake a rigorous analysis of responsiveness of the new budget to people, across important social sectors for informing the public discourse in this domain. This has been a tradition on the day of the presentation of the Union budget, since the founding of the organization fifteen years ago.

This year too, an in-depth analysis of the Interim Budget 2019-20 by the incumbent NDA government, just a few months before the Lok Sabha elections, in February 2019, formed the core of our work.

The comprehensive analysis, ‘Numbers That Count: An Assessment of the Union Budgets of NDA II’ was shaped up in a background of multiple challenges facing the economy, like growing unemployment, slowing down of the economy etc. The publication captures a thorough analysis of allocations in the fiscal year 2019-20 for the critical social sectors such as health, education, water, rural development, environment etc., and of revenue mobilisation efforts, establishing a link between long standing gaps and budget priorities. The report is based on a scrutiny of policy announcements and interventions in these sectors, and critiques the provisioning of services, design of schemes, and adequacy of budgets for addressing people’s needs. It is informed by the technicalities of the Fourteenth Finance Commission recommendations, which has a huge bearing on the government budgets.

The Analysis document remains in high demand throughout the year; it is shared with the partner organisations both offline as well as online. It is often consulted as a guiding document by a range of organisations, and professionals including journalists, researchers, and activists to grasp the funding issues in their sectors. The technical nuances captured in the report help engage the larger audience on conversations around budget cuts suffered in specific areas, and influence people’s discussion that are organised in different parts of the country. Like previous years, a large number of journalists cited the publication in their media reports on related issues. CBGA also brought out an abridged Hindi version (which was initiated the previous year) of the document as part of its strategy to widen dissemination of budget discourse that the report contains, in order to bring it closer to people.
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 about the underlying factors for these deficiencies, which can contribute 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 carries out research and advocacy focusing on public provisioning of services, public expenditure efficiency, and redistributive fiscal policy for addressing inequality. With a recognition that public financing of social sectors is a shared responsibility of the Union and State Governments, where the latter is expected to shoulder a bigger share since 2015-16, we unpack the technicalities associated to these developments. Our interventions span all major social sectors, and marginalised segments of population as discussed below:

Gender Responsive Budgeting

CBGA’s efforts on Gender Responsive Budgeting are focused on strengthening the gender responsiveness of policy, 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 across sectors and addressing them through appropriately designed interventions, and provision of adequate budgetary outlays for these.

CBGA is one of the founding members of the Feminist Policy Collective (FPC) which is an alliance of individuals and organisations working on policy and financing related to women’s rights and gender equality. It aims to modify the nature and practice of Gender Responsive Budgeting from an ex-post analysis of the budget to a Transformative Policy and Financing agenda for gender equality and CBGA will be hosting the secretariat of this collective. CBGA
will be the fiscal host of this collective and will enter into a Memorandum of Understanding with UN Women who are supporting the FPC for a year. The first national consultation of the Feminist Policy Collective was organised on February 11th-12th, 2019 where CBGA contributed heavily towards the conceptualising the background note for the consultation, where the Feminist Manifesto was finally launched. Additionally, CBGA had also made a presentation on Gender Responsive Budgeting at this consultation.

In the analysis of the Interim Union Budget 2019-20, CBGA advocated towards including Schemes on Transgender Persons in the Gender Budget Statement in an effort to move away from a binary policy framework. A section on women and work was also included to expand CBGA's scope. An article was published in Governance Now after the Analysis of the Interim Union Budget 2019-20 highlighting the need to integrate women farmers in the policy framework. This commentary piece was later republished on two different platforms (The Wire and Feminist Policy India).

In 2018-19, CBGA collaborated with Jagori on a study titled 'Women Safety in Public Spaces in Ranchi and Hazaribag: Governance and Budgetary Challenges'. A consultation was organised by CBGA and Jagori on November 28th, 2018 with women's rights groups and other civil society actors in Ranchi sharing the findings of this study. The policy recommendations that came out of this study were found helpful. A similar consultation was organised at the national level in Delhi on January 27th, 2019.

**Child Responsive Budgeting**

At 40 per cent of the country's population, India has the largest child population in the world. India, being a signatory to the United Nations Convention on the Rights of the Child (UNCRC), is committed towards protecting children's rights and working towards achieving better outcomes for them. As a step in this direction, the National Policy for Children was adopted in 2013 as a guiding document on child survival, development, protection and participation, all of which require robust planning and adequate public resources in the government's budgeting processes. CBGA's engagement with budgeting for children has been through diverse channels including capacity building for government departments, conducting analysis on public financing for children in Union and State Budgets, etc. In 2018, CBGA has entered into a collaboration with UNICEF Assam on strengthening the processes of child responsive budgeting in Assam.

CBGA has co-conducted Capacity Building Workshops with UNICEF Assam to orient the government departments in Assam on the need for child responsive budgeting at the state level. CBGA has also provided technical support at the time of preparing the Child Budget Statement in Assam in the state budget of 2019-20. A thorough analysis of the process of child budgeting in the state and the statement published was undertaken by CBGA. We are in the advisory role of the Inclusive Budget Cell, constituted by the Department of Finance,
Assam and have been entrusted with the responsibility of drafting the strategic framework for the Cell, which will be working on budgeting for children as well as other vulnerable sections of the population in the state.

**Social Inclusion**

CBGA’s efforts in addressing the institutional marginalisation faced by Scheduled Castes, Scheduled Tribes, religious and gender non-conforming minorities has focused on assessing policy priorities, scheme design, availability of financial resources, fund utilisation, physical performance and status of planning and implementation of development programmes. Due to this intersecting marginalisation and oppression, they not only are overrepresented in the informal sector but have no social security, are paid low wages and are not covered under labour protection laws. One of the major issues in the informal sector has been the problem of bonded labourers who are exploited in terms of long working hours, coercion, irregular or no wages, through a loan or social obligation and restrictions of movement from one employer to another employer. About 10 per cent of India’s workforce comes under the category of bonded labour; that is close to 50 million people. Among the total rehabilitated bonded labour, 83 per cent come from Scheduled Castes or Scheduled Tribes communities.

Deepening our own understanding of these complex issues, CBGA conducted a study from the support of the IJM titled ‘Assessing Budgetary Priorities for the Rehabilitation of Bonded Labourers’. The study has been shared with the Ministry of Labour and Employment for seeking their inputs and also to incorporate the recommendations for improving policies and budgets for bonded labour.

We also looked into the budgetary allocations and utilisation of three select programmes on water resources, namely, the National Rural Drinking Water Programme (NRDWP), the Integrated Watershed Management Programme (IWMP) and the Bundelkhand Package for Uttar Pradesh, assessed the self-employment scheme for liberation and rehabilitation of manual scavengers, post-matric scholarship scheme for Scheduled Castes students and the issues of the transgender community from a budgetary lens. These four budget briefs will be published in 2019.

**Health**

India’s health system is going through a transformative process. The Central Government has been reducing expenditure on service provision and preventive care since long. The focus has been shifted to national health insurance programme. Several schemes and programmes have been introduced at central and state level. CBGA examines fund utilisation in different programmes and schemes.
In the second phase of the Health project, JSA and PBI came together for a joint Campaign on Strengthening Public Provisioning of Healthcare in India in 6 States, viz. Andhra Pradesh, Chhattisgarh, Gujarat, Maharashtra, Odisha and Rajasthan. As part of this initiative, we continued carrying out research and advocacy on three key issues, namely increasing overall budgetary allocation for healthcare, improving infrastructure and human resources and ensuring the availability of free generic medicines.

As a part of the JSA-PBI campaign, CBGA organised a “Discussion on People-Centred Health Budgets with Reflections from States” on February 25, 2019. The meeting was followed by a press meet and release of the JSA People's Health Manifesto.

**Education**

Government financing of school education is a prominent example of the paradox that affects most of the social sectors in India, which is the co-existence of the problems of under-funding (or shortage of resources) for a range of services and under-utilisation of available funds in some of the major programmes. There was an urgent need for greater clarity on this issue, as the problem of under-utilisation of available funds is cited by Finance Departments in most States to counter the demands for higher allocations from the Education Departments. Thus, it was necessary to carry out a thorough analysis of how states are designing their budget for the school education sector at the most disaggregated level - across different components, across different channels of public provisioning or to identify the gaps vis-à-vis the various norms and provisions of the RTE Act, 2009. Further, we provide technical support to networks like Right to Education Forum, National Coalition for Education, Alliance for Early Childhood Care and Development. This includes preparing documents for their advocacy, capacity building of members of the networks across states.

Our partnership with CRY for the education sector started in 2015. In 2018, under the second phase of our collaboration, we came out with a report titled 'Budgeting for School education: What Has Changed and What Has Not'. Substantive inputs and policy recommendations were shared with senior government officials through formal submissions and meetings, we also conducted some advocacy interventions at the level of the Union Government, as also in the States of Bihar, Maharashtra and Rajasthan. A number of media articles and journal articles were developed based on the study findings, a unique collaboration with CNBC-TV18 was of great help in disseminating the results of the analysis to a larger audience.

**Nutrition**

There has been a lot of focus in the policy discussions pertaining to financing of 'Nutrition', both at the level of Union Government and at the State level. The urgency in prioritising public expenditure to address the issue of under-nutrition has been reflected through various strategies and policy announcements by the Union Government in recent years. The
announcement of having a National Nutrition Mission along with special focus of NITI Aayog on achieving Sustainable Development Goals pertaining to Nutrition triggered CBGA’s interest in financing of nutrition interventions, and addressing the fiscal challenges in the sector.

In continuation of our work over the years in this sector, we continued our effort to analyse the priority of Union Budget to Nutrition and Food Security in the year 2018-19. This has occupied the foreground of our work in this area, as we slowly established our grip in the domain.

**Water and Sanitation**

CBGA’s work on WATSAN 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, state and district level. With growing scarcity of water resources and the changing polity, it has become even more crucial for CBGA to engage with the WATSAN sector. Through our work on assessing major schemes in the sector we have looked into the affect and impact of major policy developments such as the Fourteenth Finance Commission recommendations. Additionally, CBGA aims to contribute to the SDG for universal access to water and sanitation services and water security by making the voices of citizens heard and strengthen governance and accountability in the WASH sector.

In 2018-19 CBGA partnered with IRC, Netherlands as part of the Watershed project for a 20 month period called ‘Capacity Building Support for Civil Society Organisations to Leverage Water and Sanitation Programmes in Bihar and Odisha’. The Watershed project aims to build the capacity of civil society organisations in six countries: Kenya, Uganda, Mali, Ghana, Bangladesh, India and also at international level, for evidence-based lobbying and advocacy on WASH and IWRM issues. Subsequently, CBGA got into a partnership with WaterAid India on December 2018 for a project ‘Scaling-up Capacity Building Support for Civil Society Organisations to Leverage Water & Sanitation Programmes in Bihar & Odisha: Budget Tracking & Using the Life Cycle Cost Approach in Rural WATSAN’.

CBGA ventured into the area of capacity building of CSOs at the local level for WASH budget tracking and analysis in the States of Bihar and Odisha. Mapping of water & sanitation programmes, institutions & fund flow architecture in the districts of Ganjam, Odisha and Samastipur, Bihar was carried out.

CBGA conducted four Workshops on WASH planning and budgeting in Bihar and Odisha. This led to an increased awareness and interest amongst the partner CSOs - Nidan and Gram Uthan on budgetary issues around WASH. In December 2018, we got into a partnership with WaterAid India on a project to scale up our work of the IRC project. Subsequently, CBGA got the opportunity to present at the WASH Symposium organised by IRC at the Hague, Netherlands in March 2019.
Climate Change and Renewable Energy

India has been strategising for climate change concerns in its various social and economic sectors based on its commitment under Paris agreement. State and regional government climate financing is fundamental to delivering the Paris Agreement as sub-national Governments are the key implementers of any climate change mitigation actions. Our work in climate change sector is being progressed towards analysing state budgets for Climate Change Mitigation Actions. The goal of our work is to assess the status of climate responsiveness of States finance and strengthen stakeholders’ capacity to formulate policy proposals with innovative fiscal policies and financing instruments that efficiently deliver actions for climate mitigation. This includes analysis of existing framework of policies, institutions and finances of State governments for Climate Change Mitigation Actions such as, promotion of clean energy, initiative for energy conservation and low carbon development of transport system.

A comparative analysis on State level financing and governance practices for climate change mitigation actions progressed during the year. It is being carried out for four select states from different geographical regions viz. South - Andhra Pradesh, North East - Assam, West - Rajasthan and East - Odisha.

An assessment of the State of Andhra Pradesh (AP) is to be carried out in consultation with Andhra Pradesh State Development Planning Society, Planning Department, GoAP and other state departments.

The draft findings from the AP state analysis have been presented, its finalisation is underway. Based on assessment of select states, a methodology paper for tracking state financing for climate change mitigation is under preparation.

Access to Justice

CBGA’s engagement with ‘Access to Justice’ began towards the end of the FY 2017-2018 because of its impact on a variety of aspects affecting people's lives, and having serious violations of a range of rights on account of economic and social disadvantage. Over 3.3 crore pending cases in courts, the extremely slow rate of disposal coupled with inadequate human resources and infrastructure, ever increasing population of prisoners with over two-thirds of the prisoners being under trials and sub-human conditions in most prisons necessitate public finance focused research and advocacy in this sector. Many of the SDGs correspond to the issues in the sector whereas Goal 16 has an overarching relevance to this work.

CBGA in partnership with Daksh (a civil society organisation working for judicial reforms) made a submission to the Fifteenth Finance Commission on budgeting for judiciary with a set of recommendations to address the issues of reform including institutional development,
recruitment and budgeting. The memorandum is based on an analysis of the Union Budget for the judiciary and similar analysis of major state budgets from 2013-14 to 2018-19. The study comes up with some interesting findings, which bring to fore the state of play on public provisioning for judiciary in its different dimensions.

CBGA’s commentary on the subject on its own website resulted in a partnership with Commonwealth Human Rights Initiative. Subsequently, we wrote an essay for their upcoming report on 'Access to Justice' and 'Justice Delivery'. The essay discusses the subject from the public finance perspective. It refers to issues of adequacy and efficiency, planning, need assessment and dominance of Finance Departments as some of the key challenges that need to be addressed to smoothen 'Access to Justice' and improve ‘Justice Delivery'.
II. Fair Tax Policies and Financial Transparency

In the face of India’s regressive tax system and contractionary fiscal policy, successive Indian governments have incentivised private investment using fiscal policy tools. Steadily declining corporate tax rates and increased tax incentives offered to big businesses and multinational corporations have together led to a ‘race to the bottom’ and reduced the tax base for corporate taxes, coupled with a narrow personal income tax base and a large informal economy in the country. The government therefore has increasingly focused on reforms in regressive indirect taxes for revenue mobilisation, despite significant increases in wealth and income inequality. A related concern is that of the weakening of the spirit of fiscal federalism because of increasing centralisation of tax resources, which in turn could impact public spending on social services by states.

Along with questions of tax policy, CBGA’s focus is also on transparency and accountability in the international tax system. We are a part of the Steering Committee 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. As one of the two Asian representatives on the Coalition, CBGA works with a number of national, regional and global stakeholders including national governments in Asia, various UN agencies, Financing for Development and multilateral norm shaping bodies (OECD, IMF) that design and influence the rules on international tax. Over the years, through formal and informal networks provides technical support to CSO for FfD, PWYP, PSI and other regional partners to strengthen the discourse on transparency and accountability. The approach adopted by CBGA is to simplify and demystify
complex issues for civil society, media and the public, as well as work towards building insights and policy asks for a just, fair tax system.

In 2018-19, CBGA has maintained its focus on working on the Goods and Services Tax (GST) by publishing a primer on GST, which enumerates different aspects of the newly introduced tax reform, taking into account a host of changes that have been brought in up to December 2018. CBGA has also contributed a paper to the forthcoming India Exclusion Report on the likely inequalising impact of GST. CBGA, along with four tax justice organisations, led a scoping of tax incentives regimes across South and South-East Asia, East Africa and Latin America and the Carribean, with the aim to conduct the most expansive, coordinated civil society endeavour to investigate the effectiveness of tax incentives offered across developing countries to corporations and big businesses.

CBGA also works with various actors to meet differentiated objectives on the issues of fair tax policies and financial transparency. In an attempt to conduct a dialogue with national tax authorities, regional cooperation fora and multilateral bodies from the Global South, CBGA co-organised a ‘Pan-Continental Southern Dialogue on Illicit Financial Flows: Challenges and Opportunities for Southern Cooperation’. The Dialogue discussed different aspects of illicit financial flows, financial secrecy, tax and development to discuss the role of regional cooperation in the Global South in mobilising revenue for financing the Sustainable Development Goals (SDGs). CBGA also facilitated a meeting between the Trade Division under UNESCAP and the Asia-Pacific Coordinator of the UNOSSC as a result of the PSD in November 2018 and also provided technical support to a partner organisation for hosting a side event with UNCTAD, UNODC and BAPA 40+ in Buenos Aires in March, 2019 at the Second High Level Conference on South-South Cooperation.
With the aim of expanding the uptake of tax issues within global civil society, CBGA co-organised a consultation on ‘Recent Tax Reforms in India: Which Way are We Headed?’ with the aim to democratise the discourse on taxation by bringing together CSOs, community-based organisations and social activists in September 2018. CBGA was also invited to take sessions on taxation and public spending and their link with inequality, including gender inequality, in South Asian countries, in a workshop on ‘South Asian Women’s Convergence on Addressing Gender Inequality through Fiscal Justice and Access to Basic Services’, organised jointly by South Asia Alliance for Poverty Eradication (SAAPE), Mothers and Daughters of Lanka (NDL) and Oxfam in November 2018. Our association with global tax justice organisation also resulted in CBGA being invited to provide inputs on problems in India’s tax structure and different ways in which it exacerbates the problem of inequality, ahead of the launch of Oxfam International Report in Davos in January 2019. Furthermore, CBGA was approached to plan, design and conduct a three-day capacity building workshop organised by SAAPE in March 2019, to discuss the importance of tax and fiscal policies and the role of public spending on addressing multiple inequalities in the region, with a focus on understanding the implications from a gender lens. A significant outcome of this workshop was the formation of the South Asia Tax and Fiscal Justice Alliance to organise campaigns for tax and fiscal justice and to fight against inequality in South Asia.

CBGA attended the Asia-Pacific People’s Forum on Sustainable Development and the 6th Asia-Pacific Forum on Sustainable Development (APFSD) from in March 2019 to influence the narrative on illicit financial flows from the perspective of developing Asian countries. We proposed including the issue of IFFs and its abusive impact on human rights under systemic barriers in the CSO Declaration ahead of the APFSD in the context of developing countries.

CBGA's deepening engagement on tax policy and public participation on tax issues has contributed to the formation of the South Asia Tax and Fiscal Justice Alliance to organise campaigns for tax and fiscal justice and to fight against inequality in South Asia.
III. Strengthening Fiscal Governance

People’s Budget Initiative

Over the years, PBI has provided a platform to civil society of the country to articulating their policy asks from the Budget. Following its revamp in 2017, PBI decided to focus on popularising ‘Budget Justice for Disadvantaged Sections’ such as the Dalits, Adivasis, Muslims, Women, Children, Sexual Minorities and Persons with Disabilities. These sections of the population are poor and heavily dependent on public provisioning of essential services like food, water and sanitation, education, healthcare, among others. Further, they have not benefited equally from public policies and public spending owing to gaps in policies and poor implementation of government interventions. Increasing budgetary allocations alone is not enough to address existing inequalities, interventions they fund need to be accessible, sustainable and appropriate to the needs for these communities.

The ‘Budget Justice’ campaign was rolled out, under the banner of PBI, in 2018, to promote equity and social justice through budgets, with an attempt to link issues, prioritise demands and develop clear positions to build an inclusive narrative on budgets. In the wake of upcoming Parliamentary, and assembly (some) elections in 2019, PBI engaged with forums to capture ‘People’s Expectations on Budgetary Priorities’, and organised a series of State Consultations in Guwahati, Vijayawada, Lucknow, Jaipur and Ranchi. The collaborating organisations for these were North East Network, CRSD, Sahyog, BARC, NCDHR. The Charter of Demands from PBI State Consultations was the logical culmination of urgent issues highlighted in these regional discussions. Consolidating the expectations emerging from all the State Consultations and incorporating people’s
expectations from the Union Budget, PBI organised a National Consultation in September 2018, which brought together leaders of people’s movements, civil society coalitions, grassroots level organisations, budget groups from across the country. The demands were compiled to develop a ‘People’s Agenda’ with the idea of feeding into the Manifesto Committees of various political parties. The session on ‘Challenges in Accessing public services- Voices from the Community’ was truly participatory in nature, as representatives of disadvantaged sections shared their experiences in accessing essential public services.

Enhancing Budget Accessibility and Timeliness (Open Budgets India)

The emerging public discourse on fiscal transparency in the country, points towards the need for facilitating the availability of relevant and accessible information on budgets at different levels of governance. Access to fiscal information diminishes drastically as one goes deeper from the level of the Union Government to the subnational levels. The problem is aggravated at the district and sub-district level where the lack of transparency in budgets and actual expenditure has resulted in serious dearth of “locally relevant” budget and expenditure information in the country. Moreover, wherever accessible, the data or information is difficult to comprehend for most; resulting in limited engagement of citizens with government budgets. In this context, CBGA’s endeavour has been to strengthen the discourse and demand for availability of all budget information in public domain in a timely and accessible format for different tiers of government in the country.

Deepening CBGA’s engagement with Government of Assam with the launch of a data dashboard to highlight different features of the state budget for 2019-20 on Open Budgets India (OBI).
invitation from the Department of Finance, Assam CBGA conducted a Capacity Building Workshop with different branches of the finance department (revenue, budget etc.), education department (secondary education, elementary education), technical team from FinAssam and the planning department on open budgets and national policy on data sharing and accessibility in July 2018. Delving into district level data on OBI by making available spending data from the district treasuries of select states (Odisha, Andhra Pradesh) in recent years. In addition to making available raw data, interactive dashboards have also been developed on granular spending data from districts like Balasore and Bolangir (Odisha) and Anantapur, Chittoor, East Godavari, Guntur, Krishna, Srikakulam, Visakhapatnam and West Godavari (Andhra Pradesh).

The consistent increase in the number of users of OBI portal, over the last two years, reflects the growing engagement of different kinds of stakeholders with government finances. OBI’s datasets and tools have found mention in a number of articles and reports. OBI has made strides towards deepening the collaboration with Assam as part of CBGA’s MoU with the state Finance Department through capacity building and developing a state budget dashboard which has been co-created with the department.

District Budget Analysis

India’s federal structure lays emphasis on the role of national and sub-national governments (i.e., state, district and below district level) in terms of implementing programmes and administering and governing the system. For the system to run efficiently, funds along with fiscal power are supposed to be devolved to each tier of the government. While information related to fund flow and utilisation is available at union and state level, the same cannot be claimed for district level and below. Although, some

Interactive dashboards have also been developed on granular spending data from districts like Balasore and Bolangir (Odisha) and Anantapur, Chittoor, East Godavari, Guntur, Krishna, Srikakulam, Visakhapatnam and West Godavari (Andhra Pradesh).
states provide district level treasury information through Online Treasury Management System (OTMS), it is not possible to track the total quantum of fund flowing and utilised in the district as funds spent on centrally sponsored schemes bypass the district treasury. In order to understand and estimate fund flow and fund utilisation at the district level, the District Budget Analysis Study was undertaken with TATA Trusts' support. The five districts which are covered under the project are: Balasore and Bolangir (Odisha), East Singhbhum (Jharkhand), Chandrapur (Maharashtra), and Krishna (Andhra Pradesh).

District Budget Analysts were placed in the district headquarters to support the liasoning with local offices, and contribute to the fund flow and utilisation analysis for select schemes in the districts. As part of the exercise, Roundtables with District Administration were held to feed into the mechanism of monitoring of budget spending for the above schemes. Support was also provided to develop the annual plan report of two districts, and formats for reporting Quarterly Progress Reports for the schemes. This format has been well received in the districts, and used for DISHA committee meetings. Better practices were also documented in the districts for facilitating cross learning, and leading to corrective actions by the districts.

**Capacity Needs Assessment of CSOs on Budgets**

CBGA has been engaged with capacity building of CSOs on budgets for a long time. This work, however, has been primarily demand driven. The need for more proactive and well planned intervention in this sphere has been increasingly felt. As part of the institutional development grant from International Budget Partnership (IBP), CBGA is working towards strengthening it’s capacities and abilities to undertake and deliver capacity building programmes. Needs assessment of CSOs with regard to capacity building as part of the exercise, Roundtables with District Administration were held to feed into the mechanism of monitoring of budget spending for the above schemes.
on budgets is an important element of this work. In the absence of any readymade tool or experience of a similar exercise, CBGA did some original work and developed a set of tools in a consultative manner.

We developed three online questionnaires, focusing on

- Grass root functionaries at district and sub-district level,
- CSOs/Campaigns/Coalitions/Donor agencies
- Organisations and individuals in People’s Budget Initiative (PBI) which specialise in analysing budgets (for capacity building of master trainers).

The e-questionnaires were finalised after piloting, and the needs assessment survey was carried out. It was conducted using Google Forms, a wide range of actors (CSO staff and leaders, activists, researchers and functionaries of International NGOs like Plan India, Save the Children, including Village, Panchayat, Block, District, State and the national level) from across the country participated in the survey. We approached 59 diverse organisations across the country, contacted 289 persons and received complete responses from 101 respondents.

The assessment of the survey gave us many valuable insights and helped us in designing the Training for Trainers. In this pioneering and original work on capacity needs assessment of CSOs at different levels with respect to budgets, we developed in-house tools and methodology and gathered insightful data for our work while also producing an exemplar for similar work.
1. Enhancing Fiscal Transparency at State Level

As part of CBGA’s non-financial Memorandum of Understanding (MoU) with the Finance Department of Assam, we deepened our engagement with the State with the launch of a data dashboard on Open Budgets India, in February 2019, which highlights different features of the State Budget for the Financial Year 2019-20. A few sections of the dashboard include Budget Highlights, Budget Profile, detailed data on expenditure and receipts etc. The unique part about this initiative is that the dashboard has been jointly developed with the Finance Department of Assam.

Moreover, in response to our advocacy efforts to make state budgets more transparent and accessible, a few states like Assam and Karnataka have started sharing machine-readable budget data to be published on Open Budgets India.
2. Expansion of Coverage of Beneficiaries in National Social Assistance Programme (NSAP) in Balasore District in Odisha

In our effort towards expediting fund flow, extent and quality of fund utilisation in development schemes at the level of districts, we noticed large amount of unspent balance under the National Social Assistance Programme (NSAP) in Balasore district in Odisha. NSAP is a cash transfer social security programme and is meant for widows, old-age (after reaching a certain age limit), and for physically challenged persons.

The unspent balance (with the district) in the programme budget was an indication that many potential beneficiaries of this scheme were left out of this process. The reasons could be the delay in distribution of benefits to the listed benefits beyond the time prescribed in the programme. CBGA, along with Tata Trusts’ other project implementing partners in the district, coordinated with the Odisha government’s People’s Empowerment - Enabling Transparency and Enhancing Accountability (PEETHA) programme, identified and brought deserving beneficiaries into the ambit of NSAP as well as Odisha’s own similar kind of schemes, e.g. MadhuBabu Pension Yojana, to provide financial assistance to the deserving beneficiaries.

The process of identification of deserving beneficiaries were carried out in two blocks, Basta and Baliapal of Balasore District, where people were helped with the application process and over 2500 more beneficiaries were added to the existing list.

With the help of the District Social Security Officer (DSSO) in the district, it was ensured that the beneficiaries receive the pension (cash benefit) on time as per the expanded list of beneficiaries identified in these two blocks. This intervention from our end resulted in leveraging public resources earmarked for the purpose and reduced the extent of unspent balance to the tune of Rs. 8 crores (which was earlier Rs. 17 crores) in the subsequent quarters of the Financial Year 2018-19. This effort of CBGA in partnership with Tata Trusts resulted in expediting the extent of fund utilisation under NSAP as well as created a positive impact in the lives of poor families by providing social security.

3. Popularising Revolving Fund Mechanism to Tackle Delay in Fund Flow

A revolving fund (RF) mechanism, which was created with the support from Tata Trusts in Krishna district of Andhra Pradesh in achieving Swachh Bharat Mission- Grameen (SBM-G) target of making the district open defecation free (ODF). Over 21 thousand toilets have been constructed with the help of this RF, which addressed the issue of delayed flow of funds for construction of toilets. CBGA documented this process of RF mechanism as a case study. We recognised the capacity of this alternative channel of funds in achieving targets mired by delay in fund flows and analysed how it can be replicated for other such specific purposes. We have disseminated this information in other districts as well, particularly in Chandrapur in Maharashtra, which had a significant gap in the funds demanded and funds allocated for
implementing MGNREGS. There is a large variance between the number of households that demand work and those who receive the guaranteed 100 days of work. A detailed study report has been submitted to the district administration whereby they are sensitised about the possibility of creating RF to address delays in fund flow, and replicate the idea for their specific requirement of giving 100 days of work to all the families that demand for it.

4. Engagement of CSOs in Tax Justice in South Asia

In November 2018 a team member from CBGA was invited to be the resource person for taking sessions on public spending and taxation and its implications for inequality, including gender inequality in the context of South Asia, in a capacity building workshop ‘South Asian Women’s Convergence on Addressing Gender Inequality through Fiscal Justice and Access to Basic Services’. The workshop was jointly organised by a number of CSOs, community-based organisations, mass organisations (Community Education Centre Malabe), Eastern United Women’s organisation, Human Development organisation, Janawaboda Kedraya, Law and Society Trust, Mothers and Daughters of Lanka, Women’s Political Academy, OXFAM and South Asia Alliance for Poverty Eradication (SAAPE), and held at Negombo, Sri Lanka.

In continuation of the programme held in Negombo in November 2018, CBGA was once again approached by SAAPE to plan, design and conduct a three-day capacity building workshop to discuss the importance of tax and fiscal policies and the role of public spending in addressing multiple inequalities in the South Asia region, with a focus on understanding the implications from a gender lens, in Kathmandu in March 2019. A very important outcome of this workshop held over March 27-30, 2019 is the formation of a South Asia Tax and Fiscal Justice Alliance to organise campaigns for tax and fiscal justice and to fight against inequality in the South Asian region.

5. Pan-Southern Continental Dialogue on Illicit Financial Flows

CBGA, along with the other member organisations of the Southern Regions Programme of the Financial Transparency Coalition, organised a ‘Pan-Continental Southern Dialogue on Illicit Financial Flows: Challenges and Opportunities for Southern Cooperation’ in November 2018. Attended by national tax authorities, regional cooperation fora and multilateral bodies from all three regions of the Global South, the Dialogue was the first and highly successful attempt by global civil society to create a platform for an exchange between these actors and civil society on issues concerning domestic resource mobilisation and cooperation on international tax matters in the Global South. The Dialogue explored questions of illicit financial flows, tax abuse and their impact on sovereignty.

6. Increased Fiscal Transparency at District Level

Better fiscal governance is the key to socio-economic development and to address all forms of inequalities. With this core objective, the District Budget Analysis Project, supported by the
Tata Trusts, has been undertaken to enhance the degree of ‘fiscal transparency’ at the district level. In order to realize this goal a number of strategies have been initiated during the course of implementing this project in five districts across four states of India. As a first step towards fulfilling this goal, a thorough understanding of the existing level of fiscal transparency at the district level by identifying data gaps on public portals has been documented. In second step, issues pertaining to development and governance challenges of the districts has been undertaken to address the immediate and long term needs arising out of lack of or limited fiscal transparency at the districts.

In an attempt to understand the fiscal architecture (framework) at the district level, process and institutions of programme planning, budgeting and monitoring of development scheme implementation at the district level and below, we drew attention of various stakeholders on the importance of having a systematic information base on financial performance of these schemes. While analysing gaps and constraints in the whole processes of scheme planning, budgeting etc., helped us identify factors causing delay in fund flow and utilisation in districts. Subsequently, we shared insights documented out of this process and relevant policy actions with government officials in conducting Round Tables in the districts as well as one-on-one discussions with them.

While documenting the challenges of relevant data compilation for the analysis of extent and degrees of fund utilisation and factors constraining delay in fund flow, it was realised that districts did not have a structured framework to record data related to the financial progress of schemes. We attempted to implement a structured format for systematic reporting and analysis of budgetary flows and utilisation to help implementers record the financial progress and possible reasons of delay in fund flow for various schemes under the study. A key impact of this initiative has been that districts have followed a systematic reporting of financial progress for Centrally Sponsored Schemes (CSSs).

We documented all relevant information (in the form of a Quarterly Budget Analysis) which helped us create a discourse related to fiscal transparency at district level successfully. Our careful and constant engagement with important stakeholders in the districts, particularly with the government officials, helped us in perpetuating the popularity of this discourse. We have also documented better practices of convergence, as better practices in some of the districts under study and facilitated cross learning. One important achievement of the project was that it could popularise the concept of having a Revolving Fund (RF) mechanism for schemes at the level of districts which can solve the problem of delay in fund flow in achieving stated objectives of development schemes.
Uptake and Outreach

Uptake

Alexa Ranking

- Lowest (best) ranking in FY 2018-19: 7,26,000

PDF Downloads

- Average PDFs downloaded from CBGA’s website/day in FY 2018-19: 575

Events Organised by CBGA

- Webinar organised by CBGA

Improvement in Tweet Impressions/per month

- March 2019: 11,500
- April 2018: 2,472
Outputs by CBGA

ANALYSIS OF UNION BUDGET

- Numbers That Count: An Assessment of the Union Budgets of NDA II
- Women's Safety in Public Spaces in Ranchi and Hazaribag: Governance and Budgetary Challenges
- Budgeting for School Education: What Has Changed and What Has Not?
- Gender and Governance at the Grassroots: A Study of South Delhi Municipal Corporation's Budgets
- Samagra Shiksha Abhiyan (SSA) from the Girls' Education Lens: An Initial Analysis

STUDY REPORTS

- Strengthening the Role of Rural Local Bodies in WASH Financing and Services
- Budgeting for School Education in Bihar: What Has Changed and What Has Not?
- Budgeting for School Education in Chhattisgarh: What Has Changed and What Has Not?
- Budgeting for School Education in Maharashtra: What Has Changed and What Has Not?
- Budgeting for School Education in Tamil Nadu: What Has Changed and What Has Not?
- Budgeting for School Education in Uttar Pradesh: What Has Changed and What Has Not?
- Budgeting for School Education in West Bengal: What Has Changed and What Has Not?
- Gender and Governance at the Grassroots: A Study of South Delhi Municipal Corporation's Budgets

WORKING PAPERS

- Assessing Budgetary Priorities for the Rehabilitation of Bonded Labour
- Towards a Sharper Focus: Discussion Paper on Budgeting for Children in Assam
- Explorations in the Concept of Social Accountability
- Have Public Service Delivery Laws Actually Delivered?
- The Bihar Right to Public Grievance Redressal Act - An Analysis
- Mapping of Water & Sanitation Programs, Institutions and Fund Flow Architecture for Ganjam, Odisha
- Mapping of Water & Sanitation Programs, Institutions and Fund Flow Architecture for Samastipur, Bihar
- Methodology for Tracking Development Assistance from India

POLICY BRIEFS

- Women’s Safety in Public Spaces in Ranchi and Hazaribag: Governance and Budgetary Challenges
- Budgeting for School Education: What Has Changed and What Has Not?
- Gender and Governance at the Grassroots: A Study of South Delhi Municipal Corporation's Budgets
- Samagra Shiksha Abhiyan (SSA) from the Girls' Education Lens: An Initial Analysis

PRIMERS AND MANUALS

- 1 output was translated in Hindi

TOTAL 25
Journal Articles and Opinion Pieces

Systemic Issues and Other Missing Links pertaining to a range of Sectors (Education, Health, WASH, Nutrition, Environment) 23

Discussing Revenue Mobilisation, FDI 11

Gender and Intersectionality 10

IFFs, Global Financial Transparency, Black Money 8

Union Budget- Budgetary Strategies and Issues of Funding (agriculture, health, education, employment, minorities) 7

Strengthening Transparency and Accountability 4

Other Current Issues 3

Strengthening Decentralisation in Various Ways 2

Public Finance Related 2

Digital Communication 1

Linking Staff Shortage to Efficient Fund Utilisation 1

Core Funding 1

( Rogging Articles and Columns carried by newspapers and online portals, Opinion Pieces published on CBGA’s website and Journal Articles) 73
Capacity Building Workshops / Sessions

Workshops/Sessions Conducted in FY 2018-19

- Climate Change
- Tax and Fiscal Policy
- Budget Transparency and Accountability
- Education
- Child Responsive Budgeting
- Drinking Water and Sanitation
- Financial Transparency
- Workshops/Sessions Conducted in FY 2018-19

ANNUAL REPORT 2018-19
Outreach

CBGA in Action

Interventions pertaining to Tax Justice and Financial Transparency issues:

- Strategy and Orientation
- Engagement with Governments

Note: The above map depicts CBGA’s activities in the FY 2018-19 which includes: projects undertaken, events organised, external capacity building workshops and presentations by CBGA colleagues at various platforms.
Way Forward

With a belief that the country's economic challenges also require a long term view, CBGA is looking forward to generating a commitment at the highest level on the need for greater resources for these disadvantaged segments of population in the coming years. CBGA is playing a key role in developing the framework of child budgeting strategy in some states by forging partnerships. We also continue to drive debates towards strengthening gender responsive budgeting at local levels.

We are also proud to have created the Open Budgets India platform, through which we are sharing a comprehensive data set of government budget data with the general public, for three levels of government – Union, State and Municipal Corporation. Going forward, our research will remain focused on building a window of public finance analytics for strengthening budget transparency and contributing to the discourse on rights and entitlements.

Further, the public finance management challenges and implementation bottlenecks being faced by the country require new solutions, so we envision moving beyond macro-level issues, and centre our research to examining aspects of public finance and programmatic issues which are defined more specifically. The research would be deepened so as to be able to offer context specific, evidence-based actionable policy suggestions for addressing some of the systemic loopholes.

As part of our work with the district administration, we want to strengthen our engagement with the district level institutional structures set up for fiscal governance reforms for enhancing budget accountability. We are also inclined to developing relevant public financial management tools through conducting public expenditure reviews in select sectors, and hopeful that these efforts would be leading to significant improvement in the outcomes of important social sector programmes.
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, 2019

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Affiliations</th>
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<tbody>
<tr>
<td>Mr. Amitabh Behar</td>
<td>Secretary, BoT</td>
<td>Chief Executive Officer (CEO), Oxfam India, New Delhi</td>
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<tr>
<td>Dr. Anil K. Singh</td>
<td>Member, BoT</td>
<td>Secretary General, South Asian Network for Social and Agricultural Development, SANSAD</td>
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<tr>
<td>Mr. Jagadananda</td>
<td>Member, BoT</td>
<td>Mentor &amp; Co-Founder, Centre for Youth and Social Development</td>
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<tr>
<td>Prof. Praveen Jha</td>
<td>President, BoT</td>
<td>Professor, Centre for Economic Studies and Planning, School of Social Sciences, JNU</td>
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<td>Prof. Ritu Dewan</td>
<td>Treasurer, BoT</td>
<td>Vice President, Indian Society of Labour Economics</td>
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<td>Prof. Shantha Sinha</td>
<td>Member, BoT</td>
<td>Former Chairperson NCPCR and Chief Programme Advisor, M.V Foundation</td>
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<td>Dr. Yogesh Kumar</td>
<td>Member, BoT</td>
<td>Director, Samarthan - Centre for Development Support</td>
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<td>Anurag Mazumdar</td>
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<td>Ajay Pal Singh</td>
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<td>Bhuwan Chand Nailwal</td>
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<td>Happy Pant</td>
<td>Advocacy Coordinator</td>
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<td>Harsh Singh Rawat</td>
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<td></td>
</tr>
<tr>
<td>Shweta Tiwary</td>
<td>Consultant - District Budget Analyst</td>
<td></td>
</tr>
<tr>
<td>Swapnil Dattatray Martiwar</td>
<td>Consultant - District Budget Analyst</td>
<td></td>
</tr>
<tr>
<td>Tushar Kapoor</td>
<td>Consultant - District Budget Analyst</td>
<td></td>
</tr>
</tbody>
</table>
In the financial year 2018-19, CBGA relied upon the support of the following institutions.

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

- International Budget Partnership
- 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:

- Baliga Trust
- Bill and Melinda Gates Foundation
- Centre for Catalyzing Change
- Child Rights and You (CRY), India
- Centre for Youth and Social Development (CYSD)
- International Budget Partnership
- International Justice Mission
- IRC - Wash
- Jagori
- Jal Seva Charitable Foundation
- Oxfam India
- Room to Read
- Shakti Sustainable Energy Foundation
- 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 2019)

<table>
<thead>
<tr>
<th>Slab of gross monthly salary plus benefits paid to staff (in Rs.)</th>
<th>Male Staff</th>
<th>Female Staff</th>
<th>Total Staff</th>
</tr>
</thead>
<tbody>
<tr>
<td>10,000 - 30,000</td>
<td>1</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>30,001 - 50,000</td>
<td>4</td>
<td>2</td>
<td>6</td>
</tr>
<tr>
<td>50,001 - 70,000</td>
<td>1</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>70,001 - 90,000</td>
<td>1</td>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td>90,001 - 1,10,000</td>
<td>3</td>
<td>2</td>
<td>5</td>
</tr>
<tr>
<td>1,10,001- 1,70,000</td>
<td>4</td>
<td>2</td>
<td>6</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td><strong>14</strong></td>
<td><strong>14</strong></td>
<td><strong>28</strong></td>
</tr>
</tbody>
</table>

Gross Salary of the lowest paid employee = Rs. 25,000.00

Gross Salary of the highest paid employee = Rs. 1,68,540.00

Consultancy / Honorarium / Other remuneration paid to any member of the Board of Trustees during FY 2018-19: NIL
Dear Trustees of CBGA,

Greetings!

I would like to present Treasurer’s Report of CBGA for the financial year 2018-19 and bring to your attention the following points.

• CBGA received a total income of Rs. 5,33,75,154/- in 2018-19, which registered a decline of 2.18% over the total income of Rs. 5,45,66,938/- in the previous financial year.

• CBGA’s total expenditure during FY 2018-19 was Rs. 5,04,11,243/-, which is 7.34% less than the total expenditure of Rs. 5,44,07,382/- made in the previous financial year.

• During FY 2018-19, Rs. 1,96,827/- was received as interest, as compared to Rs. 3,43,445/- received as interest during FY 2017-18.

• Total addition in fixed assets during the FY was of Rs. 7,08,337/-. The net value of fixed assets in CBGA has increased from Rs. 14,61,606/- as on March 31, 2018 to Rs. 17,93,881/- as on March 31, 2019. A periodic physical verification of all fixed assets is 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 2018-19.

• I may also add here that in the detailed assessment of CBGA’s Income Tax returns for FY 2010-11, FY 2011-12, 2013-14 and 2015-16 carried out by the Income Tax Department, ‘no tax liability’ on CBGA has been confirmed by the IT authorities.

• 13% of the total expenditure by CBGA in FY 2018-19 was for administrative purposes.

In the year 2018-19, CBGA relied upon the financial support of a number of institutions for working towards its goals and objectives. During 2018-19, CBGA received core / institutional fund support from: International Budget Partnership, International Development Research Centre (IDRC) - Think Tank Initiative, Third Sector New England (Fiscal Host of
Financial Transparency Coalition). During this year, it received fund support tied to research, communications and outreach efforts in specific areas from: Baliga Trust, Bill & Melinda Gates Foundation, Centre for Catalyzing Change, Child Rights and You (CRY), India, Centre for Youth and Social Development, International Budget Partnership, International Justice Mission, IRC-Wash, Jagori, Jal Seva Charitable Foundation, Oxfam India, Room to Read, Shakti Sustainable Energy Foundation, Tata Trusts, Third Sector New England (for FTC), and UNICEF India.

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 responsibilities 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 2019

<table>
<thead>
<tr>
<th>Particulars</th>
<th>SCHEDULE</th>
<th>F.Y. 2018-19</th>
<th>F.Y. 2017-18</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SOURCES OF FUND</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>I. FUND BALANCES:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. General Fund</td>
<td>[01]</td>
<td>2,892,388</td>
<td>4,742,306</td>
</tr>
<tr>
<td>b. Asset Fund</td>
<td>[02]</td>
<td>1,168,517</td>
<td>1,461,607</td>
</tr>
<tr>
<td>c. Corpus Fund</td>
<td></td>
<td>25,000</td>
<td>25,000</td>
</tr>
<tr>
<td>d. Project Fund</td>
<td>[03]</td>
<td>4,813,829</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>[I + II]</td>
<td>8,929,733</td>
</tr>
<tr>
<td><strong>APPLICATION OF FUND</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>I. FIXED ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross Block</td>
<td>[04]</td>
<td>4,817,614</td>
<td>3,921,993</td>
</tr>
<tr>
<td>Less: Accumulated Depreciation</td>
<td></td>
<td>2,823,732</td>
<td>2,460,387</td>
</tr>
<tr>
<td>Net Block</td>
<td></td>
<td>1,993,882</td>
<td>1,461,606</td>
</tr>
<tr>
<td><strong>II. INVESTMENT</strong></td>
<td></td>
<td></td>
<td>13,042,398</td>
</tr>
<tr>
<td><strong>III. CURRENT ASSETS, LOANS &amp; ADVANCES:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Loans &amp; Advances</td>
<td>[05]</td>
<td>1,954,681</td>
<td>1,101,133</td>
</tr>
<tr>
<td>b. Grant Receivable</td>
<td>[06]</td>
<td>9,752,690</td>
<td>6,211,207</td>
</tr>
<tr>
<td>c. Cash &amp; Bank Balance</td>
<td>[07]</td>
<td>2,463,132</td>
<td>6,097,420</td>
</tr>
<tr>
<td>A</td>
<td></td>
<td>13,822,604</td>
<td>13,409,760</td>
</tr>
<tr>
<td>Less: CURRENT LIABILITIES &amp; PROVISIONS:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Unspent Grant Balance</td>
<td>[09]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td></td>
<td>6,684,653</td>
<td>21,684,851</td>
</tr>
<tr>
<td><strong>NET CURRENT ASSETS</strong></td>
<td></td>
<td>[A - B]</td>
<td>7,138,851</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>[I+II+III]</td>
<td>8,929,733</td>
</tr>
</tbody>
</table>

Significant Accounting Policies and Notes to Accounts  

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.  
CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY

[CA Subhijit Sahoo, FCA, LLb]  
Partner  
MM No: 057426  
Firm No: 322952E

For & on behalf:  
Praveen Jha  
President  
Ritu Dewan  
Treasurer

Subrat Das  
Executive Director  
Shaji T.K  
Coordinator- Fin. & Adminn.
## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

<table>
<thead>
<tr>
<th>Particulars</th>
<th>SCHEDULE</th>
<th>F.Y. 2018-19</th>
<th>F.Y. 2017-18</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grant In Aid</td>
<td>[10]</td>
<td>51,300,870</td>
<td>53,579,671</td>
</tr>
<tr>
<td>Other Income</td>
<td></td>
<td>1,877,456</td>
<td>643,822</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td><strong>52,375,184</strong></td>
<td><strong>54,586,938</strong></td>
</tr>
</tbody>
</table>

## INCOME

**FCRA Section**
- IBP: Partnership for Budget Work in India
- Support for Enhancing Research Capacity and Organisational Performance Phase - II
- For Better Understanding and Utilization of data of Health Budgets
- Develop a Comprehensive and User-Friendly Data Portal on Budgets in India (Gates Foundation)
- A Study on Government Financing of Healthcare in India
- Strengthening Budget Accountability Ecosystem in the Country
- Strengthening Organizational Capacity
- Capacity Building Support for Civil Society Organisations to Leverage Water and Sanitation Programmes in Bihar and Odisha
- Research Study to analyse Government Interventions to address violence against women
- Fostering and Institutionalizing State and Citizen Engagement- Fellowship Support
- Leadership, Management and Governance Support for Think Tanks
- Analyse Municipal Budget from the Lens of Women and Adolescent Girl
- Analysis of Budgets for School Education In India
- Strengthening Public Provisioning of Healthcare in India- NIFPH II
- Research, Training and Outreach Efforts on Financial Transparency Issues- TSN
- Study on Risk proofing Investment framework for Rain-fed Agriculture of India
- Assessing Budgetary Priorities for the Rehabilitation of Bonded Labour
- Budget Tracking and Using the Life Cycle Cost Approach in Rural Wastan
- Analysing Trends in Clean Energy Financing by State Governments
- Research, Training and Outreach Efforts on Financial Transparency Issues-2019

**Indian Section**
- Digitally Tracking Fund flow and Expenditure in Development Schemes. An Initiative for Enhancing Budget Transparency at the Sub-national Level
- Capacity Building Initiative for Child Budgeting in Assam
- Influencing Design, Adequacy and effectiveness of public spending on Nutrition
- Other Programme Expenses
- Administrative Expenses (FCRA & Indian)
- Depreciation
- Less: Depreciation Transferred to Asset Fund
- TOTAL
- BLEXCESS OF INCOME OVER EXPENDITURE
- Less: Transferred to Project Fund
- Less: Transferred to General Fund

<table>
<thead>
<tr>
<th>Significant Accounting Policies and Notes to Accounts</th>
<th>66</th>
</tr>
</thead>
<tbody>
<tr>
<td>The schedules referred to above form an integral part of the Income &amp; Expenditure Account.</td>
<td></td>
</tr>
</tbody>
</table>

## IN TERMS OF OUR REPORT OF EVEN DATE

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

For & on behalf of:
CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY

[CA Subhjit Sahoo, FCA, LL.I]  
Praveen Jha  
President  
Ritu Dewan  
Treasurer

MM No. 057426  
Firm No. 322952E

Place: New Delhi  
Date:  
Subrata Das  
Executive Director  
Shaji T.K  
Coordinator- Fin. & Admin.
## RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

<table>
<thead>
<tr>
<th>SCHEDULE</th>
<th>F.Y. 2018-19</th>
<th>F.Y. 2017-18</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>RECEIPTS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening Balance:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash in Hand (in INR)</td>
<td>9,344</td>
<td>17,623</td>
</tr>
<tr>
<td>Cash (in FC)</td>
<td>80,541</td>
<td>138,826</td>
</tr>
<tr>
<td>Cash at Bank (SBI &amp; Axis)</td>
<td>6,007,524</td>
<td>1,513,301</td>
</tr>
<tr>
<td>Grant in Aid</td>
<td>28,611,652</td>
<td>71,059,929</td>
</tr>
<tr>
<td>Bank Interest</td>
<td>429,936</td>
<td>344,246</td>
</tr>
<tr>
<td>Other Income</td>
<td>1,877,456</td>
<td>643,822</td>
</tr>
<tr>
<td>Proceeds from Investments</td>
<td></td>
<td>13,000,000</td>
</tr>
<tr>
<td>Unpaid Liability &amp; Advance Recovered</td>
<td>3,463,278</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL Rs.</strong></td>
<td>53,469,742</td>
<td>73,717,750</td>
</tr>
</tbody>
</table>

| PAYMENT | |
|----------| |
| **FCRA Section** | |
| IBP - Partnership for Budget Work in India | [37] 2,057,243 | 4,480,000 |
| Support for Enhancing Research Capacity and Organisational Performance Phase - II | [38] 7,241,484 | 9,133,174 |
| For Better Understanding and Utilization of data on Health Budgets | [38] 642,903 | 835,283 |
| Develop a Comprehensive and User-Friendly Data Portal on Budgets in India (Gates Foundation) | [40] 1,465,952 | 14,548,671 |
| A Study on Government Financing of Healthcare in India | [41] - | 976,490 |
| Strengthening Budget Accountability Ecosystem in the Country. | [42] - | 2,202,277 |
| Strengthening Organisational Capacity | [43] 10,908,383 | 3,325,421 |
| Capacity Building Support for Civil Society Organisations to Leverage Water and Sanitation Program | [44] 1,879,860 | 350,000 |
| Research Study to analyse Government Interventions to address violence against women. | [45] 684,330 | 315,670 |
| Fostering and Institutionalizing State and Citizen Engagement- Fellowship Support | [46] 2,436,645 | 2,955,395 |
| Leadership, Management and Governance Support for Think Tanks | [47] 1,390,925 | - |
| Analyse Municipal Budget from the Lens of Women and Adolescent Girl | [48] 1,275,000 | - |
| Analysis of Budgets for School Education in India | [49] 1,454,224 | 1,067,214 |
| Strengthening Public Provisioning of Healthcare in India | [50] - | 1,200,000 |
| Research, Training and Outreach Efforts on Financial Transparency Issues- TSN | [51] 3,650,940 | 7,644,280 |
| Study on Risk proofing Investment framework for Rain-fed Agriculture of India | [52] 231,000 | - |
| Assessing Budgetary Priorities for the Rehabilitation of Bonded Labour | [53] 657,000 | - |
| Budget Tracking and Using the life Cycle Cost Approach in Rural Wastan | [54] 958,100 | - |
| Analyzing Trends in Clean Energy Financing by State Governments | [55] 379,636 | - |
| Research, Training and Outreach Efforts on Financial Transparency Issues-2019 | [56] 1,144,729 | - |
| **Indian Section** | |
| Day to Day Tracking Fund flow and Expenditure in Development Schemes: An Initiative for Enhancing Budget Transparency at the Sub-national Level. | [57] 6,148,816 | 2,481,626 |
| Capacity Building Initiative for Child Budgeting in Assam | [58] 1,929,917 | - |
| Influencing Design, Adequacy and effectiveness of public spending on Nutrition | [59] - | 3,403,297 |
| Other Programme Expenses | 56,050 | - |
| Administrative Expenses (FCRA & Indian) | 3,819,136 | 758,121 |
| Non Recurring Expenses | 700,431 | - |
| Investment | - | 12,000,000 |
| Unpaid Liability & Advance Recovered | 34,481 | |
| **Closing Balance** | | |
| Cash in Hand (in INR) | 11,650 | 9,344 |
| Cash in Hand (in FC) | 26,057 | 80,541 |
| Cash at Bank (SBI & Axis) | 2,423,426 | 8,037,534 |
| **TOTAL Rs.** | 53,469,742 | 73,717,750 |

Significant Accounting Policies and Notes to Accounts

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

### IN TERMS OF OUR REPORT OF EVEN DATE

For & on behalf of:

S. SAHOO & CO.

**CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY**

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

**Subrat Das**
**Executive Director**

**Praveen Jha**
**President**

**Ritu Dewan**
**Treasurer**

**Shaji T.K.**
**Coordinator-Fin. & Admin.**