

**annual report
2019-20**



CBGA

Centre for Budget and
Governance Accountability

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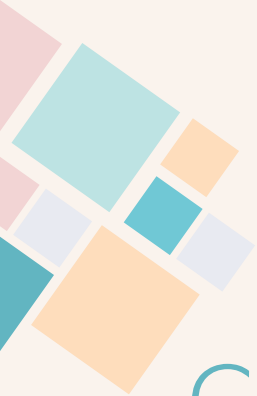
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ANNUAL REPORT

2019-20

Centre for Budget and Governance Accountability



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Section 1

President's Message

Foreword

Vision





President's Message

In the year 2019-20, the country found itself at a very difficult crossroad. Deepening neoliberalism has intensified major challenges such as accelerating agricultural distress, unemployment, accumulation of non-performing assets, and of course, all these have been aggravated significantly by a global pandemic. Consequently multiple socio-economic concerns have been staring at us evermore starkly as we approach the end of the financial year 2020-21.

Clearly the ongoing crisis threatens some of the socio-economic gains that had been achieved in the past, and therefore it is important that the CBGA uses its unique position as a nationally and globally acknowledged think tank to respond to the deepening systemic crises. As has been the hallmark of its work, the institution can use its experience and expertise to push for informed and credible public policies which are central to the well-being of the poor and the marginalised sections of society, especially with respect to taxation, financial and fiscal transparency, health, nutrition, education, water and sanitation, gender and climate. It should also focus more on questions of governance at the grassroots; and identify the bottlenecks in implementation in the government's programmes and policies.

The CBGA has a renewed responsibility to play a role in building partnerships between diverse stakeholders at the international, national, state, district and grassroot levels. It can provide a broad-based platform and channel for interactions between global, national and local levels in order to ensure that local concerns are echoed in debates and fora that influence policy making.

The CBGA will require renewed support of funders and associated individuals and institutions in order to meet the challenges posed by the current context in a swift, flexible and efficient manner. 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 continue to strive for excellence in the days ahead.

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



Foreword

India found itself facing several concerns in 2019-20. In a year marked by global socio-political upheaval, India recorded an 11-year low GDP growth of 4.2 per cent in 2019-20. Farm sector distress, rising unemployment and Non-Performing Assets (NPAs) were among the key drivers for this state of affairs. It was also the year of general elections. CBGA through its research and advocacy efforts tried to engage with this situation responsibly and prudently.

Like every election year, two annual budgets were presented this fiscal year. The newly elected National Democratic Alliance (NDA) government presented a full budget for the year 2019-20 in July 2019. CBGA's publication – '*Promises and Priorities: An Analysis of Union Budget 2019-20*' – presented a succinct picture of the government's fiscal priorities vis-a-vis key promises of the Bharatiya Janata Party (BJP), which now has a majority in Parliament and is governing the country along with other coalition members of the NDA. '*Promises and Priorities*' highlights a host of important socio-economic development issues that need to be addressed through fiscal interventions. The Annual Budget for 2020-21 was presented in February 2020. As is the norm, the research team of CBGA carried out a comprehensive scrutiny of all major reports and discussions in each of the sectors covered in the analysis before taking a plunge into budget technicalities. The resultant report, '*Decoding the Priorities: An Analysis of Union Budget 2020-21*' presented an analysis of both resource mobilisation and expenditure aspects.

Our work on responsiveness of budgets towards women and children received more traction this year. In response to a request for input made by the MWCD on how to improve reporting in the Gender Budget Statement (GBS) we engaged in an in-depth exercise to go over reporting practices and gaps of all departments and one of the suggestions. Additionally, CBGA was asked to make a submission for NITI Aayog's National Vision Document 2035, on the theme 'Women and Governance'. Child Responsive Budgeting (CRB) was an area of substantial work this year. After the implementation of *Samagra Shiksha Abhiyan* (SMSA) in 2018-19, CBGA undertook research on the gender responsiveness of the SMSA framework. This led to continued research and advocacy on gender-responsive financing for education. CBGA has been involved in strengthening child responsive budgeting in Assam. We have further intensified our engagement with the state government by adopting an advisory role to the Inclusive Budget Cell (IBC) constituted by the Department of Finance in Assam. We have

also started working on calculating the cost of providing quality Early Childhood Education (ECE) for children between 3-6 years in India. The results of this study will bring to light the required resources for quality ECE provision to all children in the country and the deficit in the current resource allocation for the same.

The recently released Global Nutrition Report 2020 has identified India as having the highest rates of domestic inequalities in malnutrition. Given the scale of this problem in absolute terms is huge, financing of nutrition at the State and Central level has been receiving increased attention in policy discussions. CBGA has been working on analysing nutrition policies and budget outlays at the Union and State level for several years now. Presently, we are undertaking a Public Expenditure Review of Nutrition in Gujarat. We are also engaged in a district-level fund utilisation study in Gujarat, as well as a public expenditure review for nutrition in Jharkhand. The review contextualises the nutritional outcomes and gaps in the State and one of its districts - West Singhbhum - and identifies the drivers of undernutrition in the state using UNICEF's framework of determinants of undernutrition.

With a growing scarcity of water resources and the changing polity, it has become even more crucial for CBGA to engage with the WATSAN sector. CBGA has been engaged in two long-term partnerships, one with IRC, Netherlands and the other with WaterAid India. Both these endeavours tracked allocations and utilisation of WASH budgets at the Gram Panchayat level and at the level of social sector institutions from various sources. Our work in Bihar and Odisha has contributed to a deeper understanding of WASH budgets in social sector institutions such as schools, anganwadi centres, and health centres. Additionally, it has helped enhance the capacities of CSOs to access and assess budget-related data on WASH.

CBGA's work in the agriculture sector extends its focus of policy and budgetary analysis towards the core challenges in the rural economy of the country, which have posed major policy challenges in the context of inequality. CBGA is working on this issue in seven states with local partner organisations, focusing on defining the scope of agriculture and allied sectors (AAS) in India and mapping all relevant channels of public expenditure in consultation with partners and scholars working in this area.

Regarding fair tax policies and financial transparency, CBGA in 2019-20 focused its research on GST, tax incentives, inequalities, international tax cooperation and illicit financial flows (IFFs) and their impact on human rights. CBGA contributed a paper to the India Exclusion Report 2018-19, highlighting the unequalising impact of the GST, thereby bringing to the fore issues of tax justice vis-a-vis the new tax system.

In 2019-20 our major contribution towards enhancing budget accessibility and timeliness included a dashboard on Open Budgets India (OBI) portal, the Fiscal Data Explorer for Himachal Pradesh. The most prominent feature of this dashboard is that it has both state budget and district treasury data on allocations and expenditure under the same platform.

This will provide comprehensive and easily accessible data to citizens and facilitate better engagement with government budgets. The insights developed through our work at the district level in three states were released in a series of publications titled '*The Budget Trails - Fiscal Governance Reforms at District Level for Improving Fund Flow and Utilisation in Development Schemes*'. This series includes a set of knowledge products documented from the districts and below on the issues on fiscal governance.

On institutional strengthening of CBGA, we consolidated our efforts towards building capacities of our researchers as trainers to help more members of civil society refer to budget related data in their research and advocacy efforts.

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

Interventions

Fiscal Policy Priorities towards Inclusive
and Sustainable Development

Fair Tax Policies and
Financial Transparency

Strengthening Fiscal Governance

Uptake and Outreach

Way Forward





Ecosystem and Context

India found itself facing several concerns in 2019-20. In a year marked by global socio-political upheaval, India recorded an 11-year low GDP growth of 4.2 per cent in 2019-20. This was driven by consumption slowdown, increasing unemployment, slowing investments and exports, agricultural distress, an accumulation of bad loans in public sector banks, and loss-making public sector undertakings, and so on. The onset of the Covid-19 pandemic and the subsequent national lockdown at the end of March 2020 is only expected to exacerbate these issues.

The agricultural sector, which employs about half of the country's workforce, contributes under 18 per cent to the national GDP. Even as the Government of India pushed reforms in key economic sectors, the agricultural sector has remained more or less neglected after the Green Revolution. Between 1970-71 and 2015-16, the number of farms have doubled to 145 million, even as average farm size has more than halved. Most policy initiatives — from minimum support price (MSP) and fertiliser subsidy to farm loan waivers — have been flawed, geographically uneven and mostly band-aid solutions. Farmers continue to reel under inflation asymmetry. Due to disinflation in farm-gate prices, they are selling their farm produce cheaper but are buying other things at higher prices. While initiatives such as PM-Kisan and pensions might help in the short term, the agricultural sector is in crucial need of structural reforms.

India has a workforce of approximately 47 crore. The policy shocks of demonetisation and the introduction of the Goods and Services Tax (GST) continue to

The recent non-performing asset (NPA) crisis has led to a sharp decline in investment, thereby slowing economic growth.

plague prospects of unemployment rates being lowered, with unemployment standing at 5.36 per cent in 2019. The slump in the construction sector has also added to a decline in migrant labour being employed. Even though manufacturing has traditionally been a labour-intensive sector, its contribution to GDP remains around 18 per cent, and rising automation has and will continue to cause decreasing labour intensity. Other labour-intensive industries, which are also export-oriented such as textiles, leather, gems and jewellery, have seen a decline in exports. The Government of India's Make in India initiative also lacks comprehensive focus to aid systemic employment.

The recent non-performing asset (NPA) crisis has led to a sharp decline in investment, thereby slowing economic growth. Public sector banks in the country, which offer about 70 per cent of all loans, accounted for 90 per cent of total NPAs. Poor governance of public sector banks has resulted in politically connected borrowers eroding their capital. The government's decision to merge ten public sector banks into four and infusing capital is likely to boost lending.

The Fourteenth Finance Commission (FFC), the term for which concludes this year, has spelt changes in the fund sharing pattern between the Centre and States. While the Union Government now shares a higher magnitude of untied funds with the States (which has also increased the fiscal autonomy of the latter), it has come at the cost of reductions in Union Government's tied funding for several central schemes in the social sectors. A related development witnessed over the last few years pertains to the issue of the weakening spirit of fiscal federalism. One of the pertinent issues in this context is that of growing centralisation of Union Government tax revenue owing to increased reliance on cesses and surcharges to garner revenue. This has

Since the Fourteenth Finance Commission, even though States have access to a larger share of the divisible pool of tax revenue, the divisible pool itself has shrunk over the years.

meant that even though States have access to a larger share of the divisible pool of tax revenue, the divisible pool itself has shrunk over the years. The GST too has contributed to this with issues of delays at the Union Government's end in sharing with States their due tax revenue.

Last but not least, 2019-20 saw multiple questions pertaining to and concerns over data integrity in the country. Revisions of GDP figures since the introduction of the new series in 2015 has confounded many, especially as these revisions marked down the rate of growth prior to 2014-15 and pegged the growth rate during 2016-17 (the year of demonetisation) at 8.2 per cent as opposed to the earlier estimate of 6.7 per cent. The last couple of years have also witnessed the Government of India delaying data on unemployment and rejecting consumer expenditure data reported by the National Statistical Office.



Our Approach

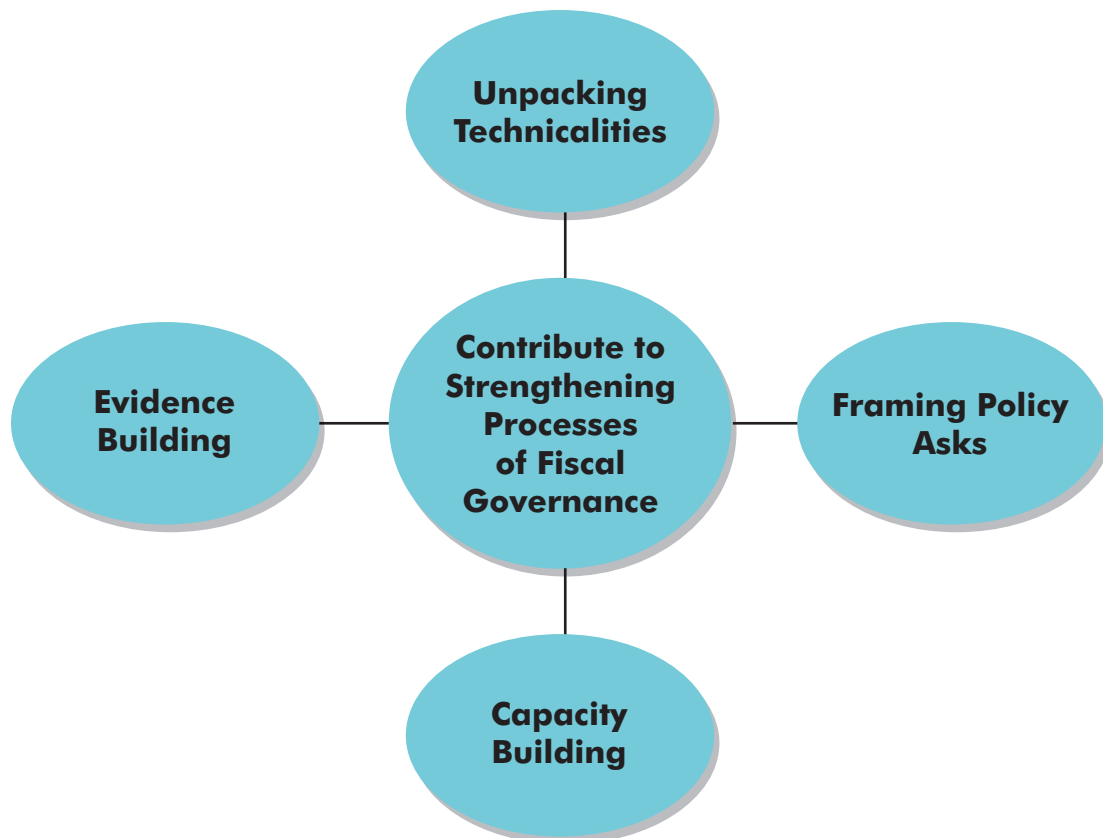
CBGA has been focusing on the issue of 'responsiveness' of public policies to various disadvantaged sections of the population by making an in depth assessment of the design and implementation of planning and budgetary strategies. The knowledge generated by CBGA in this domain fills a significant void 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 ensure that our position of a leading voice that connects the justice debate with public financing is consistently maintained.

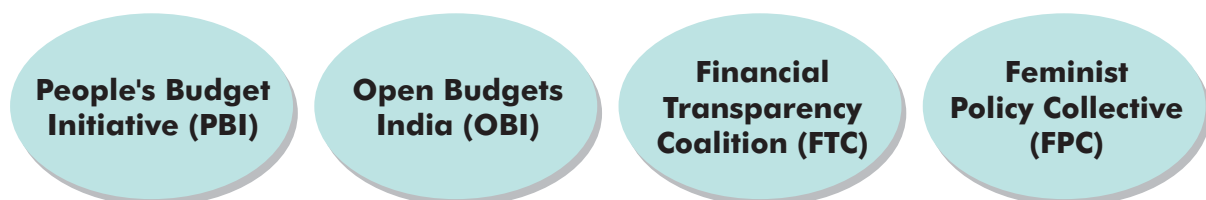
Fiscal Governance Issues of the Supply Side	Fiscal Governance Issues of the Demand Side	Fiscal Governance Issues in the Ecosystem
<ul style="list-style-type: none">• Related to public expenditure gaps in<ul style="list-style-type: none">• Policy framework• Programming• Budgeting• Fund utilisation, and implementation• Related to gaps in public resource mobilisation• Related to tax policy issues (domestic and international)• Related to illicit financial flows	<ul style="list-style-type: none">• Agency of marginalised sections with respect to budget and tax literacy• Capacity of CSOs, coalitions in budget analysis and advocacy• Need for technical support on budget and tax policy analysis• Budget awareness among the larger public	<ul style="list-style-type: none">• Concerns about transparency• Concerns about spaces for participation• Concerns about weak accountability of institutions and mechanisms

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 platforms of



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

CBGA's efforts in different parts of India, as well as in the international arena is pursued in collaboration with our allies, stakeholders, and audience. We have used creative formal and informal ways to build alliances to strengthen our mandate as well as provide technical support and solidarity to our partners' goals and aspirations. Our success has hinged on the relationships we have developed over the years, with a range of partners, coalitions and networks in different domains at the Union, state and district levels. This includes civil society organisations (CSOs), rights-based coalitions, international development partners, media representatives, academics, etc.

Child Rights and You (CRY): CBGA has been in a five-year long collaboration with CRY on a project analysing budgets for school education at the Union and State level. This partnership has been critical in helping change the narrative around poor implementation of programmes in the education sector from under-utilisation to under-allocation of funds. The findings from the partnership also quashed the myth of high teacher salary taking up large percentages of the allocated budget and highlighted the need for more resources for school education.

Equals: Centre for Promotion of Social Justice: CBGA has consistently partnered with Equals: Centre for Promotion of Social Justice for the analysis of Union Budget priorities toward persons with disabilities in our Annual Analysis of Union Budget.

Fiscal transparency and accountability allies: CBGA partnered with Odisha Budget and Accountability Centre (OBAC) of CSYD; Budget Analysis Rajasthan Centre (BARC); Samarthan - Centre for Development Support; LEADS Trust; National Centre for Advocacy Studies (NCAS); Centre for Rural Studies and Development (CRSD); National Campaign for Dalit Human Rights (NCDHR); and Safai Karmachari Aandolan (SKA) for advancing fiscal transparency and accountability and promoting people's participation in budget processes.

Global tax justice allies: 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 CSOs, 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 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.

IRC: CBGA joined hands with IRC for deepening an understanding of WASH budgets in social sector institutions in Bihar and Odisha. This project grew significantly over the past year. The advocacy and training conducted resulted in increased capacity and interest of partners in understanding WASH budgets.

Jagori: CBGA partnered with Jagori to synergise our energies toward strengthening policy and budget analysis on safety of women in public spaces in Jharkhand. Building on a long partnership with Jagori, this is a key way in which CBGA influences public discourse in this domain.

MAMTA Health Institute for Mother and Child (HIMC): CBGA entered into a project with MAMTA-HIMC for providing support through an analysis of budgetary allocation and expenditure for Family Planning in Uttar Pradesh. The research project, funded by the Bill and Melinda Gates Foundation, is being undertaken to accelerate efforts for improved uptake of modern contraceptive methods for spacing in young and low parity couples in the State. While MAMTA-HIMC has been working on factors affecting maternal and child health, the partnership has opened up new avenues for CBGA to venture into a budgetary analysis of reproductive health and family planning.

RTE Forum: CBGA has been providing technical support and engaging in capacity building for RTE state forums for many years. To facilitate discussion and collective thinking around the draft National Education Policy 2019, we co-hosted a National level consultation for CSOs and academia. The agenda was centered around analysing the NEP as a policy from human rights and public provisioning lens.

Sahayog: CBGA worked with Sahayog India and National Foundation for India in a project that analysed budgeting for maternal health at district level in Uttar Pradesh. As part of our endeavour to demystify budgets, a three-day long capacity building workshop was organised, the main aim of which was to enable participants to understand about how to track the approved budget, the amount released and utilised, as well as to assess the quality of utilisation. CBGA also contributed in preparing material for a grassroots campaign to be led by the partners for advocacy of public participation in ensuring accountability in public spending.

Save the Children India: CBGA entered into a new partnership with Save the Children India. Our work in partnership with Save the Children focuses on two critical areas of social development, i.e., nutrition and Early Childhood Education (ECE). The project on public expenditure review for nutrition in Jharkhand focuses on the State of Jharkhand studying in detail the Direct Nutrition Interventions from a budget lens. The project on ECE focuses on costing for quality ECE services through public provisioning. Through this project, CBGA has entered substantially into the domain of costing.

Shakti Sustainable Energy Foundation: CBGA joined with Shakti Sustainable Energy foundation (SSEF) to track the policy and institutional framework at the state level for various climate mitigation actions. Our work presented a granular understanding of State-specific challenges in financing climate change action in four select states- Andhra Pradesh, Rajasthan, Assam and Odisha. Our collaboration with SSEF has facilitated in developing well-thought-out proposals to leverage climate finances further, with greater participation at the State level.

UNICEF: Has been the key partner of CBGA for the project on strengthening child responsive budgeting in Assam, for the past two years. We have co-conducted capacity-building workshops to orient the government officials on the need for child responsive budgeting. This partnership is making headway into the outcome budgeting efforts in the state and in institutionalising the process of child budgeting.

CBGA has also been engaged in another project with UNICEF on 'Public Expenditure Review of Nutrition in Gujarat'. As part of this partnership, an in-depth analysis of the nutrition budget of the State is being carried out. The reports focus on critical aspects as resource gap, pattern of budgetary allocations, and district level fund utilization levels of nutrition related schemes, and are aimed at providing policy suggestions for improved planning and budgeting for the interventions impacting nutrition in the State.

Wateraid India: Our work with WaterAid India on WATSAN has focused on tracking budgets for WASH and training CSOs in being able to track and engage with WASH budgets. This project expanded CBGA's proficiency in the area of decentralised WASH financing, with the project initiating an analysis of budget allocations and utilisation by Rural Local Bodies.



Interventions

Analysis of Union Budget (AUB) is an annual flagship programme of CBGA, which involves elaborate preparations preceding the announcement of the Union Budget, and culminating in its flagship publication by the same name. It involves conduction of comprehensive research for analysing the responsiveness of the new budget, across significant social sectors, and to different sections of the marginalised communities. The AUB pays attention to details in the new financial statement and the budget announcements. The overarching aim and approach towards developing this publication is to engage with the public on budgetary issues.

Like every election year, two annual budgets were presented this fiscal year. The newly elected National Democratic Alliance (NDA) government presented a full budget for the year 2019-20 in July 2019. CBGA's publication - '*Promises and Priorities: An Analysis of Union Budget 2019-20*' - presents a succinct picture of the government's fiscal priorities vis-a-vis key promises of the Bharatiya Janata Party (BJP), which now has a majority in Parliament and is governing the country along with the other constituents of the NDA. '*Promises and Priorities*' highlights a host of important socio-economic development issues that need to be addressed through fiscal interventions. [It examines the Revenue Budget as well as the Expenditure Budget pertaining to education, health, drinking water and sanitation, nutrition and food security, agriculture, employment, etc.](#) It also thoroughly analyses the responsiveness of the Budget towards marginalised sections of the population like women, children, dalits, adivasis, [religious minorities and persons with disabilities](#). In its critique of the provisioning of services, design of schemes, and adequacy of budgets for addressing people's needs, the report establishes a link between long standing gaps and budget priorities.

The Annual Budget for 2020-21 was presented in February 2020. As is the norm, the research team of CBGA carried out a comprehensive scrutiny of all major reports and discussions in each of the sectors covered in the analysis before taking a plunge into budget technicalities. The resultant report, '*Decoding the Priorities: An Analysis of Union Budget 2020-21*' presents an analysis of both resource mobilisation and expenditure aspects. Chapters focusing on expenditure towards critical social sectors discuss important budget trends and priorities in resource provisioning for these areas, and also comment on the responsiveness of the Budget to the rights and development needs of marginalised sections. The resource mobilisation chapter of the report discusses aspects like domestic tax policy, international taxation policy, financial transparency measures in the country, and Centre-State resource sharing.

These documents were released in a consultation where experts discussed issues related to the latest budgets. Physical and digital copies of this report were widely disseminated in our extended networks. This publication is one of the most sought after documents by researchers, journalists and people interested in budgetary matters. In line with the organisation's vision of demystifying budgets for the larger populace, [we have started with the practice of bringing out a Hindi translation of the AUB, which has led to wider public engagement with aspects of budgetary allocations by the Union Government.](#)

Fiscal Policy Priorities towards Inclusive and Sustainable Development

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 regional levels. We work with government officials and CSOs across the country towards deepening 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 conducted capacity building workshops for CSOs and their partners at the State and district level, conducting training to equip them with an understanding of budgets and tools to engage with gender budgeting. CBGA continued advocacy on making government budgets more gender responsive as part of the Feminist Policy Collective (FPC) and actively participated in the pre-budget consultation and in formulating a submission to the Ministry of Women and Child Development (MWCD). [As an acknowledgement of CBGA's contributions to the collective, it was appointed as the Secretariat for FPC.](#)

CBGA's inputs were also sought by the MWCD on how to improve reporting in the Gender Budget Statement (GBS). [CBGA engaged in an in-depth exercise to go over reporting practices and gaps of all departments and one of the suggestions - reporting Indira Gandhi National Widow Pension in the GBS Part A - was taken up in the 2020-21 GBS.](#) Additionally, CBGA was asked to make a submission for NITI Aayog's National Vision Document 2035, on the theme 'Women and Governance'.

Child Responsive Budgeting

India has the largest child population in the world, with children comprising about 40 per cent of the country's population. Being a signatory to the United Nations Convention on the Rights of the Child (UNCRC), India is committed to protect children's rights and focus on achieving

better development outcomes for them. The Directive Principles of State Policy of the Indian Constitution give the responsibility of securing childhoods and ensuring that adequate opportunities are given to children for their material and moral well-being to the States. Several policy documents have been released in India, which reassert the need for directing resources towards the development of children. *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.*

CBGA has been involved in a project on strengthening child responsive budgeting in Assam, in partnership with UNICEF. As part of our efforts in this project, we have co-conducted capacity building workshops with UNICEF Assam to orient state government departments about the need for child responsive budgeting at the state level. *CBGA provided technical support to prepare the Child Budget Statement in Assam in 2019-20. Subsequently, a thorough analysis of the process of child budgeting in the state and the published statement was undertaken by CBGA. We have also adopted an advisory role to the Inclusive Budget Cell (IBC) constituted by the Department of Finance in Assam.* This cell is responsible for work on budgeting for children and other vulnerable sections of the population. CBGA has been instrumental in drafting the strategic framework for the IBC. We are also undertaking public expenditure reviews of two crucial sectors for children - education and drinking water - as well as developing a template for outcome budgeting efforts in Assam.

CBGA has also started working on a project on calculating the cost of providing quality Early Childhood Education (ECE) for children between 3-6 years in India, supported by Save the Children. The results of this study will bring to light the required resources for quality ECE provision to all children in the country and the deficit in the current resource allocation for the same.

Social Inclusion

Scheduled Castes (SCs), Scheduled Tribes (STs), religious and gender non-conforming minorities experience intersectional marginalisation and discrimination in India. Due to this intersecting oppression, these vulnerable groups are over represented in the informal sector, have no social security, are paid low wages and are not covered under labour protection laws. Even though this is recognised constitutionally and by the government, the public spending aimed at these sections of population is not proportionate to the systemic and institutional marginalisation faced by these groups.

CBGA's efforts in this area have focused on assessing policy priorities, scheme design, availability of financial resources, fund utilisation, physical performance and status of planning and implementation of development programmes. *Our research over the years has shown that budgetary priority has remained poor towards marginalised groups. There is need*

for improvement not only in the responsiveness of budgeting for schemes related to marginalised populations but also in terms of policy design itself. One of the primary challenges of looking at any such population group is the fact that their needs and concerns are multi-dimensional and intersecting, which involve not one but a number of different government departments and implementation entities.

In the spirit of the Sustainable Development Goals (SDGs) which call for an inclusive, democratic and equitable society with an aim to leave no one behind, the national and sub-national governments need to place a greater focus on the marginalised communities. CBGA's research shows that this has to be done through a multi-pronged approach of adequate public provisioning, effective and timely utilisation of available resources and strengthening the institutions responsible for implementing government programmes. It is only through such a holistic approach that India can move towards achieving the Sustainable Development agenda with regard to SCs, STs, religious and gender minorities.

Health

CBGA examines fund allocation and utilisation of different health sector schemes and programmes. With the government's focus now on insurance schemes, CBGA's work has revolved around tracking how the government is balancing provisioning and purchasing of health care services from a budgetary perspective. This involves research and analysis of some key schemes like National Health Mission (NHM) and its components, and Ayushman Bharat – Pradhan Mantri Jan Arogya Yojana (AB-PMJAY).

In its AUB 2020-21, CBGA focused on how performance-based funding has affected NHM implementation in different states. CBGA entered into a partnership with MAMTA for a project on Family Planning in Uttar Pradesh, funded by the Bill and Melinda Gates Foundation. Family Planning is a new avenue of research that will be opened up with this partnership. Family Planning has a huge impact on maternal and child mortality, socio-economic development, and environmental impact is an important area of health for India, especially for the state of Uttar Pradesh with its high population and fertility.

CBGA also worked with Sahayog India and National Foundation for India in a project that analysed budgeting for maternal health at district level in Uttar Pradesh. The study was carried out in Muzaffarnagar, Azamgarh, Gorakhpur, Kushinagar, Mirzapur and Chandauli districts. As part of this project, a three-day long capacity building workshop was organised, to enable participants to understand about how to track the approved budget, the amount released and utilised, as well as to assess the quality of utilisation. It also trained them to identify heads of expenditure and track fund flow within the district. CBGA also contributed in preparing material for a grassroots campaign led by the partners which will focus on advocacy for public participation in ensuring accountability of public spending.

Education

Public financing of school education is fundamental to ensuring free and equitable education for all. This requires substantial resources and their efficient utilisation, but the Finance Department states that there is an under-utilisation of available funds in response to demands for higher allocations by the Education Department. CBGA, in collaboration with CRY, has been working on the 'Analysis of Budgets for School Education in India' for the past five years. An analysis of Union and State level planning and budgeting processes revealed two key findings: (i) There is under-allocation of resources in school education starting from teachers to infrastructure to inspection and monitoring, and (ii) In most States, elementary education amasses greater financial investment and policy priority than secondary education.

To assess the extent of under-utilisation of school education budget, it was necessary to understand the pattern of allocation and expenditure for school education budget at the district and sub-district levels. Thus CBGA, in partnership with CRY, embarked on a district-level analysis for the education sector. We selected two districts for this purpose - Chittoor in Andhra Pradesh and Sitapur in Uttar Pradesh.

After the implementation of Samagra Shiksha Abhiyan (SMSA) in 2018-19, which sought to streamline the processes and components under Sarva Shiksha Abhiyan, Madhyamik Shiksha Abhiyan, and Teacher Training, CBGA undertook research on the gender responsiveness of the SMSA framework. This led to continued research and advocacy on gender-responsive financing for education. CBGA has also extended its research on school education to include children of 3-6 years of age, who are in need of early childhood care and education.

In response to the draft National Education Policy (NEP) 2019, CBGA carried out an analysis from a fiscal policy perspective and wrote to the Ministry of Human Resource Development (MHRD) with submissions touching on many aspects. Further, there was engagement on advocacy with CSOs and academia regarding the NEP. CBGA also held capacity-building workshops for CSOs on budget tracking in the education sector. 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.

Nutrition

The recently released Global Nutrition Report 2020 has identified India as having the highest rates of domestic inequalities in malnutrition. Given the scale of this problem in absolute terms is huge, financing of nutrition at the State and Central level has been receiving increased attention in policy discussions.

The government has been responsive towards the urgency of this matter, and has prioritised public expenditure to address the issue of undernutrition in recent years. The announcement

of having a National Nutrition Mission along with special focus of NITI Aayog on achieving SDGs pertaining to nutrition. Last year, the government also announced a flagship programme called Poshan Abhiyaan for improving nutritional outcomes for children, women, young girls, pregnant and lactating women. These developments triggered CBGA's interest in analysing policies pertaining to nutrition interventions and addressing the fiscal challenges in the sector.

CBGA has been working on analysing nutrition policies and budget outlays at the Union and State level for several years now. [We adopt a multisectoral approach towards nutrition that covers both nutrition-specific interventions and nutrition-sensitive interventions.](#) CBGA is undertaking a Public Expenditure Review of Nutrition in Gujarat with the support of UNICEF. We are also doing a district-level fund utilisation study in Gujarat. Following a series of meetings with senior officials of the Department of Women and Child Development, four districts - Porbandar, Patan, Narmada and Surat - were shortlisted for this part of the study.

We are also undertaking a short-term project with Save the Children, to conduct a public expenditure review for nutrition in Jharkhand. [The project contextualises the nutritional outcomes and gaps in the State and one of its districts - West Singhbhum - and identifies the drivers of undernutrition in the state using UNICEF's framework of determinants of undernutrition.](#)

Water and Sanitation

In addition to analysing the Union Government's budget on water and sanitation (WATSAN), CBGA analyses systemic issues at the national, state, and district levels. With a 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 effect and impact of major policy developments such as the Fourteenth Finance Commission recommendations.](#) CBGA also 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 strengthening governance and accountability in the WASH sector.

CBGA has been engaged in two long-term partnerships, one with IRC, Netherlands as part of the Watershed project - 'Capacity Building Support for Civil Society Organisations to Leverage Water and Sanitation Programmes in Bihar and Odisha', and with WaterAid India for a project - 'Tracking and Analysing Budget Allocations and Utilisation for WASH by Rural Local Bodies using the Life Cycle Cost Approach'. Both these projects tracked allocations and utilisation of WASH budgets at the Gram Panchayat level and at the level of social sector institutions from various sources such as FFC grants, State Finance Commission grants, and grants for WASH from various line departments and their programmes. [The project in Bihar](#)

and Odisha has contributed to a deeper understanding of WASH budgets in social sector institutions such as schools, anganwadi centres, and health centres. Additionally, they have helped enhance the capacities of CSOs to access and assess budget-related data on WASH.

Agriculture

CBGA's work in the agriculture sector extends its focus of policy and budgetary analysis towards the core challenges in the rural economy of the country, which have posed major policy challenges before the country in the context of inequality. Through our work assessing the challenges to food security and on the adequacy of resource allocation and spending, we engaged in research and focused our advocacy on civil society. *We are working with CSOs in seven states to unpack the complex processes of planning and programme budgeting in the sector.*

CBGA is working on projects in seven states (Chhattisgarh, Jharkhand, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, and Telangana) with local partner organisations. *The projects are aimed at defining the scope of agriculture and allied sectors (AAS) in India and mapping all relevant channels of public expenditure in consultation with project partners and scholars working in this area.* It also focuses on mapping important expenditure heads at the Union and State level, which is essential for a systematic analysis of Public Finance Management (PFM) developments in the sector.

The capacity issues of the CSOs [for unpacking the complex public finance management (PFM) developments along with policy paradigm] are also being addressed towards enabling them to participate in the discourse on policies and budgets. *Moreover, the community voices and evidence for change are being captured not only to trigger a wider, stronger, and effective engagement with the issues of grassroots CSOs but also to contribute effectively towards improved policy designing, planning, and budgeting for the sector.* CBGA has also mapped the key challenges pertaining to the farm sector in the States at the current juncture and the respective policy response.

Climate Change and Renewable Energy

India is party to major global multilateral treaties for mitigating climate change. It is a signatory of the Paris Agreement and the SDGs. These commitments mandate India to strategise for climate change concerns in various social and economic sectors. State governments are key implementers of any climate change mitigation action; therefore, state and regional government climate financing is fundamental to delivering the targets of these international agreements.

In this context, CBGA's work in this sector is progressing towards analysing state budgets for climate change mitigation actions. *Our goal is to assess the status of climate responsiveness*

in states' finance and strengthen stakeholders' capacity to formulate policy proposals with innovative fiscal measures and financial instruments that efficiently deliver actions for climate change mitigation. This includes an analysis of the existing framework of policies, institutions and finances of state governments for actions such as promotion of clean energy, initiative for energy conservation and low carbon development of transport systems.

With the support of Shakti Sustainable Energy Foundation, CBGA carried out a study on the Climate Mitigation Financing Framework. This study offers a granular understanding of public financing for various climate mitigation actions at the state level. Funds allocated through the state budgets towards climate mitigation form a critical part of the study. Discussion meetings were held with various State Government officials of Andhra Pradesh and Assam. Publications and Consolidated Database were developed on four States' financing of Climate Mitigation Actions - Andhra Pradesh, Assam, Odisha and Rajasthan. The outputs of this study have the potential to assist the process of developing well thought-out proposals for leveraging climate finance.

Fair Tax Policies and Financial Transparency

CBGA's work on fiscal policy, taxation and financial transparency focuses on domestic and international tax policy, with the aim to highlight the regressivity of the country's tax structure, the unequalising impact of different kinds of taxes, tax incentives, loopholes in the country's tax policy and the international tax system, along with policy measures needed to attain a progressive, sustainable and fair tax system. The approach adopted by CBGA includes knowledge generation from the perspective of tax and human rights, advocating for a just, fair tax system nationally and internationally, and building the capacities of civil society, media as well as the public to engage with these issues.

India has a highly regressive tax system for a large emerging economy. Overly privileging private investment and corporations has been a marked feature of the Indian tax system, particularly through a steadily declining corporate tax rate for big businesses and corporations (with the government announcing significant corporate tax rate cuts in September 2019). This is despite the need for higher revenue generation and the redistributive impacts that tax can have on the poor and marginalised. Instead, the government has been compensating by way of regressive indirect taxes without recognising its contribution to exacerbating income and wealth inequality since the 2000s. A related concern is that of increasing centralisation of tax resources, which in turn could impact public spending on social services by states which have the major responsibility of carrying out such expenditure.

Internationally, we are faced with the continuation of an undemocratic decision-making architecture, pioneered by rich, developed countries through the

Overly privileging private investment and corporations has been a marked feature of the Indian tax system, particularly through a steadily declining corporate tax rate for big businesses and corporations.

OECD which is in the process of revamping global tax rules. Considering the OECD is an opaque, exclusionary body, most developing countries like India may be pushed into implementing rules that they had no role in designing.

These aspects of revenue mobilisation have significant implications for issues of tax justice and as well as for adequate public provisioning, financing development, in reducing worsening distribution of income and wealth, and realising human rights for all its citizens.

In 2019-20, CBGA focused its research on GST, tax incentives, inequalities, international tax cooperation and illicit financial flows (IFFs) and their impact on human rights. CBGA contributed a paper to the India Exclusion Report 2018-19, highlighting the unequalising impact of the GST, thereby bringing to the fore issues of tax justice vis-a-vis the new tax system.

CBGA co-authored a report titled 'Use and Abuse of Tax Breaks' which was published in January 2020 - a pioneering initiative by civil society, to situate the harmful impacts of abusive tax incentives in the same framing as IFFs. The report was preceded by a thorough scan of tax incentives regimes in multiple regions in the Global South (such as South and South-East Asia, East Africa and Central America). [CBGA carried out research on the change in the Indian government's methodology to calculate revenue foregone due to tax incentives.](#) This provides crucial evidence regarding the decline in India's revenue foregone to GDP in the recent past at the level of the Union government as an outcome of a change in methodology, rather than decline in tax incentives being provided. CBGA is also carrying out a study on 'Tax Incentives for Philanthropic Giving' in 12 countries with India being the focus of the study. This is

In 2019-20, CBGA focused its research on GST, tax incentives, inequalities, international tax cooperation and illicit financial flows (IFFs) and their impact on human rights.

an important aspect of tax research as it has strong implications for the democratic functioning and survival of CSOs in the country.

CBGA has consistently used the lens of inequalities of income, wealth, gender, class and race while working on its normative endeavours to situate issues such as IFFs within human rights frameworks. Towards this, CBGA published a policy brief on the Sustainable Development Goals indicators of inequality, and how they do not hold the rich and wealthy accountable. Further, CBGA co-authored a report titled 'Trapped in Illicit Finance' that provides a comprehensive framing of IFFs as a human rights issue. Finally and most notably, CBGA authored a toolkit on IFFs from the perspective of countries in the Global South - maintaining a focus on the definition of IFFs situated within a human rights framework, sectors such as extractives industries and banking and their impacts on government revenue, and national, regional and global interventions to curb IFFs.

CBGA's efforts in this area of work also include our notable advocacy efforts with the Government of India, multilateral bodies such as UNESCAP, UNDP, the SDG follow-up mechanism, etc. CBGA has made significant contributions to capacity building efforts led by organisations such as Public Services International, Centre for International Corporate Tax Accountability and Research, PRS Legislative Research etc.

CBGA has consistently used the lens of inequalities of income, wealth, gender, class and race while working on its normative endeavours to situate issues such as IFFs within human rights frameworks.

Strengthening Fiscal Governance

People's Budget Initiative

People's Budget Initiative (PBI), a network constituted of budget groups and sector-specific grassroots organisations, has continued to serve as a platform for civil society for articulating their policy asks from the Budget. In 2019-20, PBI participated in the Union level pre-budget consultations for the July (post-election) budget and February budget for which two submissions, one on WATSAN and the other on social sectors, were made. These submissions to the Ministry of Finance highlight key issues that need to be addressed in the social sector in the upcoming budget. As co-convener of PBI, at the state level CBGA has facilitated participation of CSOs in pre-budget consultations. This involved helping state groups prepare their presentations and in some cases actual participation.

Enhancing Budget Accessibility and Timeliness (Open Budgets India)

CBGA has been involved in the domain of enhancing budget accessibility and timeliness over the last several years. One of the flagship interventions by CBGA in this regard has been the development and the continuous refinement of the open data platform, Open Budgets India (OBI), which is a user-friendly open data portal that can facilitate free, easy and timely access to relevant data on government budgets in India. The portal provides budget information of different tiers of government in India (Union Budget, State Budgets, and Budgets of several Municipal Corporations across the country) in accessible and open (non-proprietary) formats.

The previous year has seen major efforts going into the development of a dashboard, the Fiscal Data Explorer for Himachal Pradesh. The most prominent feature of this dashboard is having both state budget and district treasury data on allocations and expenditure under the same platform. This will provide comprehensive and easily accessible data to citizens and facilitate better engagement with government budgets.

District Budget Analysis

In India, implementing government programmes and administering a major part of public expenditure is carried out by sub-state actors - districts, blocks, panchayats and urban local bodies. In recent years, a major chunk of resources have been devolved to these units of governance to deliver services through implementing development schemes. However, there is a great deal of opacity when it comes to the availability and accessibility of information with respect to the quantum of funds available and extent of fund utilisation. Further, the process and mechanisms of fund flow are complicated, making it difficult for a layperson to understand and engage with the fiscal governance discourse at these levels of government. In continuation with our efforts to enhance fiscal transparency in public spending at the local

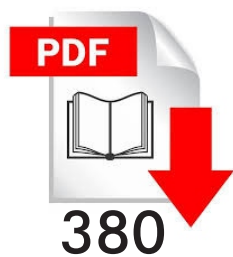
level, CBGA undertook a study on enhancing budget transparency at the sub-national level with the support of Tata Trusts. The overall objective of this study was to document the process of fund flow and unpack the extent of fund utilisation along with factors that are constraining fund utilisation in ten development schemes. We carried out this study for twenty-nine months (November 2017 to March 2020) in five districts in four States of India - Balasore and Bolangir (Odisha), Chandrapur (Maharashtra), East Singhbhum (Jharkhand) and Krishna (Andhra Pradesh).

Several activities were undertaken during implementation of this project, which culminated in a national level dissemination programme where government officials from the districts and Central government were present, in addition to several stakeholders like – bureaucrats, academics, policy analysts, development partners, and CSO leaders and journalists. The findings of this study were released in a series of publications titled 'The Budget Trails - Fiscal Governance Reforms at District Level for Improving Fund Flow and Utilisation in Development Schemes'. This series included a set of knowledge products, e.g. a consolidated report, policy briefs and policy notes documented from the districts and below on the issues on fiscal governance.

Uptake and Outreach

Uptake

PDF Downloads

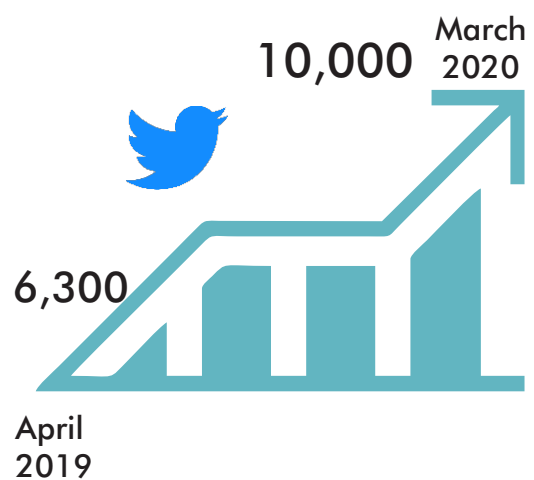


Average PDFs downloaded from CBGA's website/day in FY 2019-20

Policy Advocacy Meetings

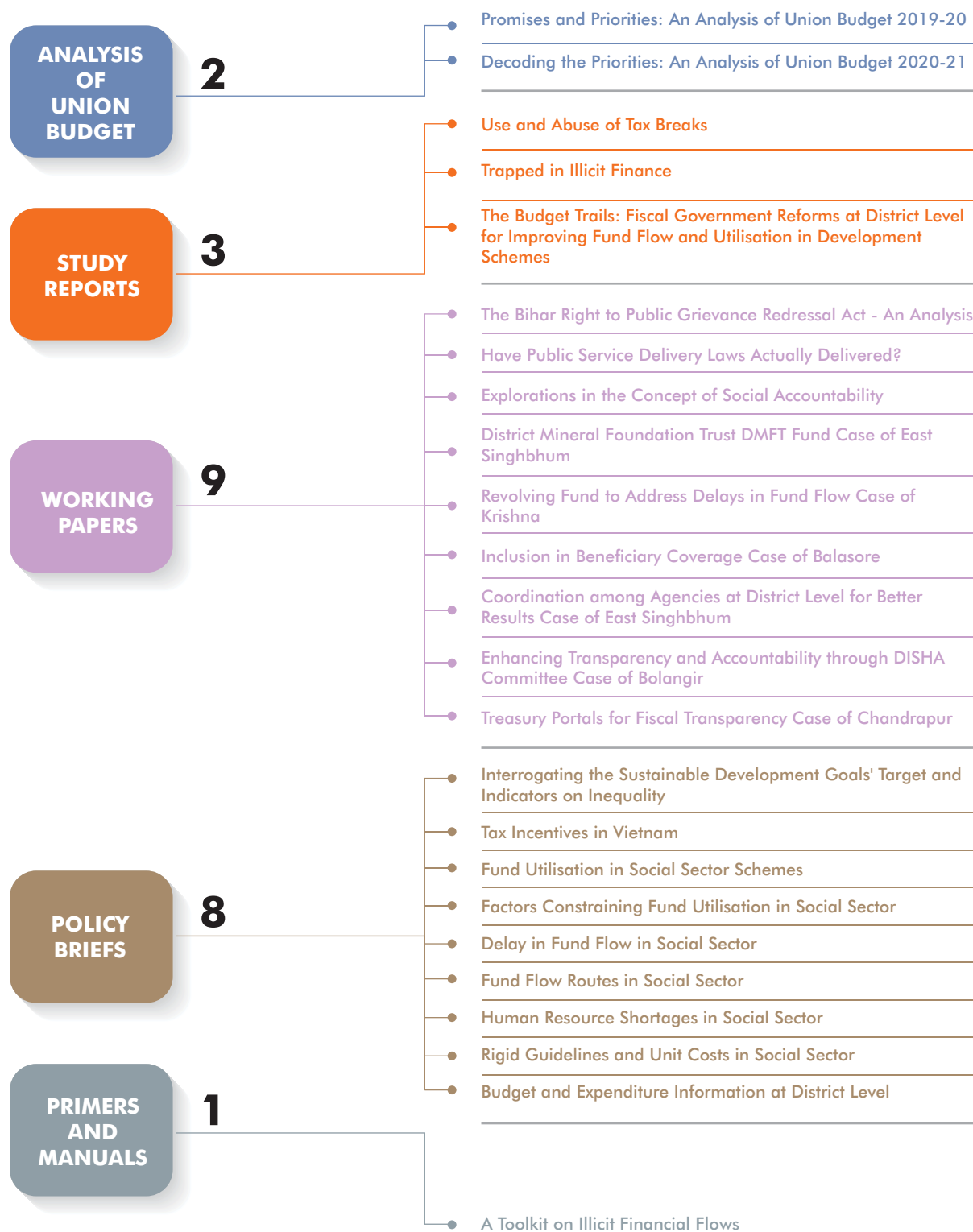


Improvement in Tweet Impressions/per month



Live Tweeting: For wider outreach and to cater to the netizens, we have been live tweeting during most of our recent programmes. Short videos / snippets have also been uploaded on our Youtube channel for some of our events and programmes.

Outputs by CBGA



23
TOTAL

Journal Articles

1

Kundu, P. (2019), "Deteriorating Quality of Education in School - Are Teachers Responsible?", *Economic and Political Weekly*, 54(24).

2

Singh, G. (2019), "Livelihood Diversification Strategy and Technology Access in Rural India: A Special Reference to Small Growers", *Agriculture Innovation Systems in India: Towards Inclusive Rural Development*, Routledge, India. (Co-authored)

3

Chakravarty, M. (2019), "GST: A Tool Legitimising Inequality?", *India Exclusion Report 2018-2019*, Centre for Equity Studies, New Delhi.

4

Singh, G. (2019), "Assessing the Economic Impact of Farmer Producer Organisation: A Case Study in Gujarat, India", *Agriculture Economics Research Review*, December 2019, India. (Co-authored)

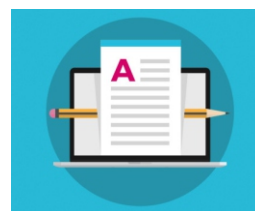
5

Acharya, N. (2019), "Fiscal Challenges in Scaling Up Nutrition Interventions Insights and Policy Implications", *Economic and Political Weekly*, 54(26-27). (Co-authored)

6

Acharya, N. (2019), "Delivering Nutrition to Pregnant Women Fiscal Bottlenecks in Purnea, Bihar", *Economic and Political Weekly*, 54(20). (Co-authored)

Blogs and Opinion Pieces



41

Total

Tax and Financial Transparency

9

Budget Transparency and Accountability

8

Health

4

WASH

4

Education

3

Urban Governance

3

Climate

3

Social Inclusion

2

Gender

2

Agriculture

1

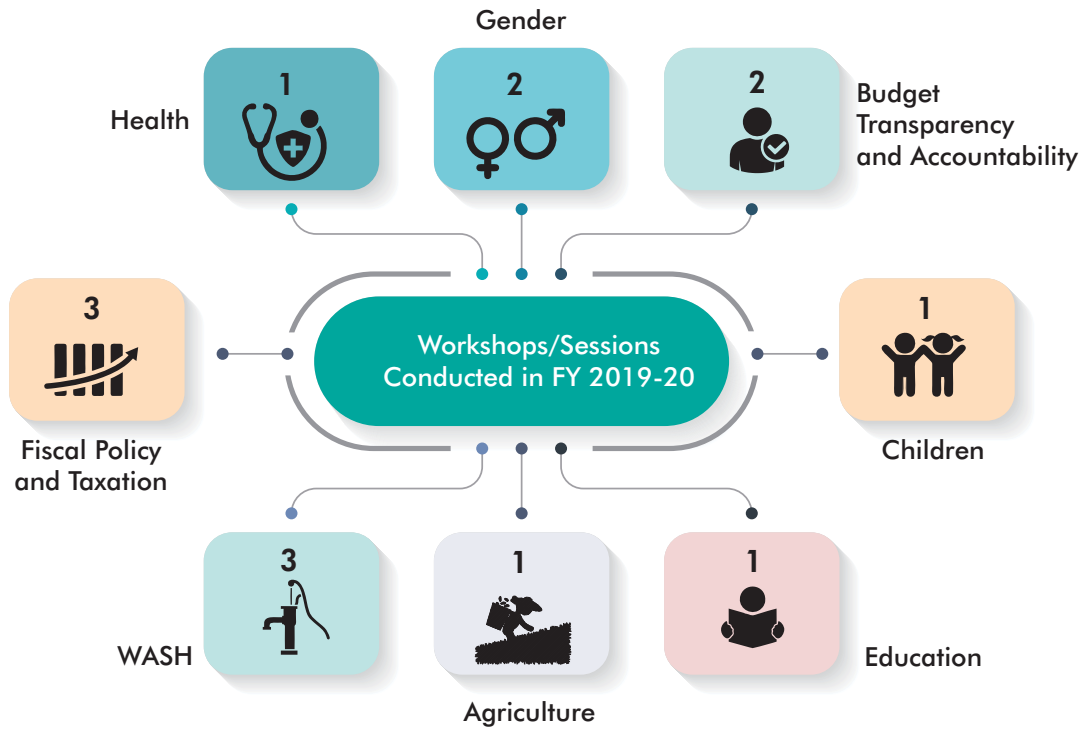
Nutrition

1

Child Budgeting

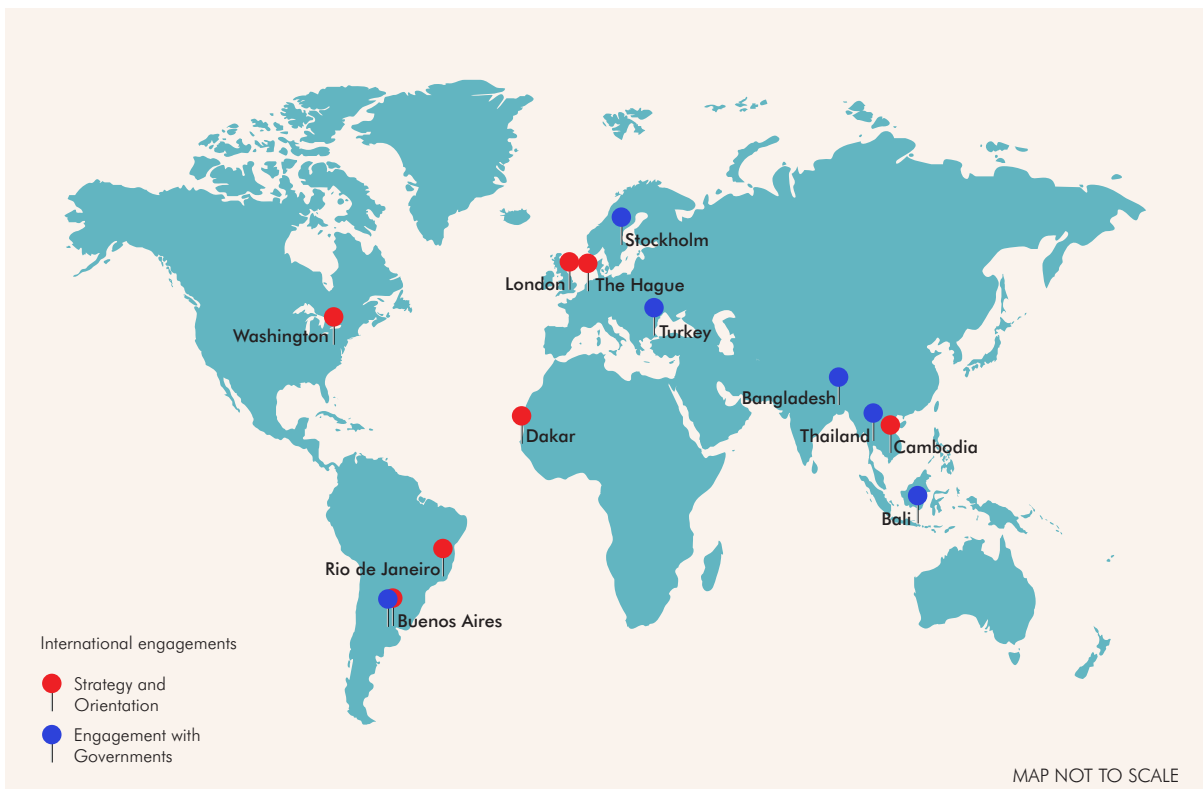
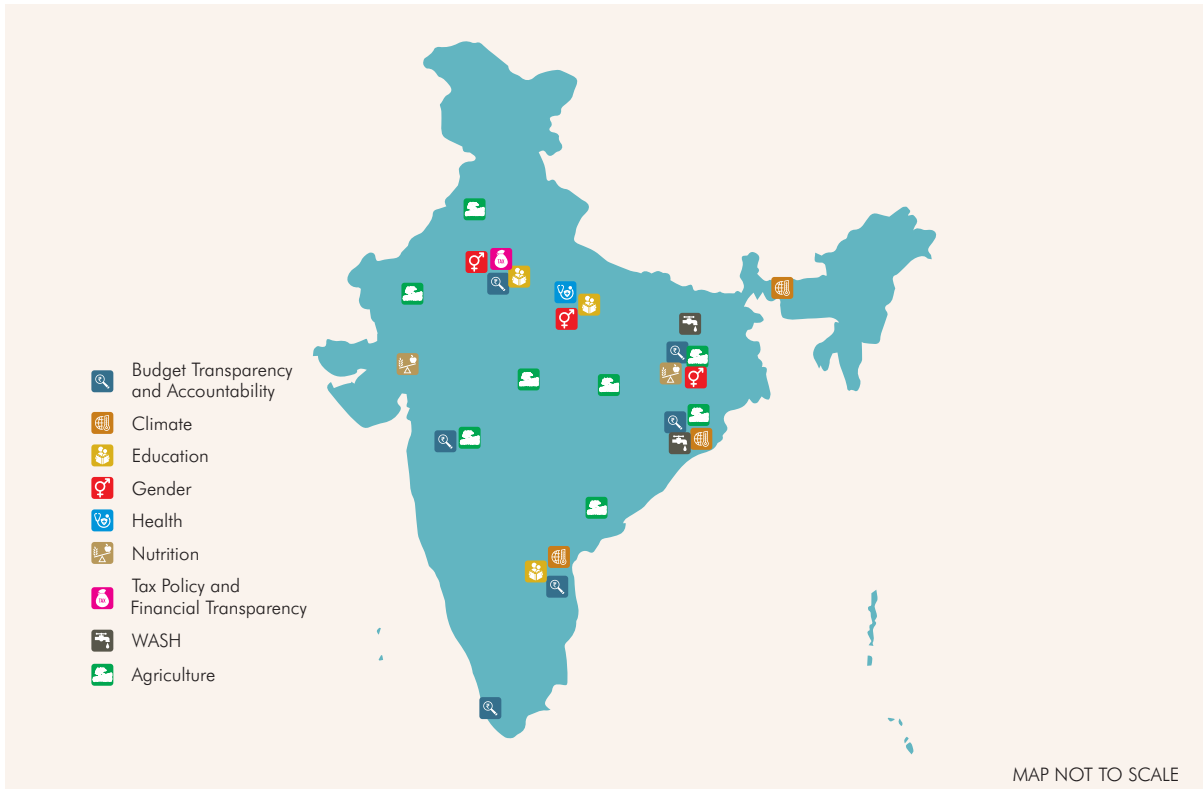
1

Capacity Building Workshops / Sessions



Outreach

CBGA in Action



Note: The above map depicts CBGA's activities in the FY 2019-20 which includes: projects undertaken, events organised, external capacity building workshops and presentations by CBGA colleagues at various platforms.



Way Forward

As the year drew to a close, we were confronted by a global pandemic that posed new pressures and challenges. One of the immediate requirements of the escalating health crisis was to enforce the safety of our workforce, so we made the abrupt shift to work in virtual space, while gradually adapting to the new ways of working. It seems certain that the pandemic induced conditions would have some role in shaping the roadmap, nonetheless, we remain committed to our agenda to influence policy debates around public financing and people's engagement, and providing technical expertise to unpack the challenges in this domain.

Supported by clearly-defined strategies and strong partnerships, enhancing fiscal transparency and accountability will be a vital component of our work. With a firm view that locally relevant public expenditure information plays an important part in popularising public discourse on budgets, we are optimistic about making efforts to digitalise budget data and offer an opportunity for its availability in public domain. We want to create Dashboards to foster greater public engagement, by using technological integration.

We want to continue supporting gender equality goals, and share our technical understanding for developing and implementing measures to strengthen gender budgeting at different levels of government. Going forward, we would also continue providing rigour to the child budgeting strategy, and offer assistance to the Ministries and Departments in getting attuned to addressing the challenges in this area.

We will continue to delve into research areas that are of crucial importance, and core to our mandate. The 15th Finance Commission report is up for submission in the next few months, following that, we would want to engage deeply with the issues of fiscal federalism and sharing of resources. We recognise the need to put renewed emphasis for addressing the fundamental problems that the States are grappling with, and enabling them achieve the desired outcomes through public spending in different sectors.

The pandemic is teaching us innovative ways to keep in touch with our stakeholders, and using the potential of social media and webinars for this. A key strategy for us henceforth will be to maintain a direct connect with farmers, agricultural labourers, women groups, and people at the grassroot, through online meetings, in order to capture the issues affecting them in our discussions, as they are important stakeholders for us as part of one of our leading areas of work.



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, 2020

Mr. Amitabh Behar

Secretary, BoT

Chief Executive Officer (CEO), Oxfam India, New Delhi

Dr. Anil K. Singh

Member, BoT

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

Mr. 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

Vice President, Indian Society of Labour Economics

Prof. Shantha Sinha

Member, BoT

Formerly Professor, Central University, Hyderabad and Chief Programme Advisor, M.V. Foundation

Dr. Yogesh Kumar

Member, BoT

Director, Samarthan - Centre for Development Support

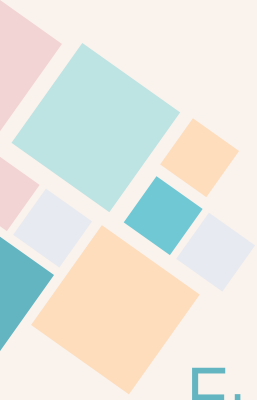


CBGA Team

Staff Members as of March 31, 2020

Name	Designation
Ajay Pal Singh	Consultant
Asadullah	Programme Director
Bhuwan Chand Nailwal	Additional Coordinator (Finance & Admin.)
Drishti Rastogi	Research Consultant
Gurpreet Singh	Policy Analyst
Happy Pant	Advocacy Coordinator
Harsh Singh Rawat	Office Assistant
Jawed Alam Khan	Senior Research Officer
Jyotsna Goel	Senior Research Officer
Khwaja Mobeen Ur Rehman	Consultant
Malini Chakravarty	Additional Coordinator - Research
Mampi Bose	Policy Analyst
Neeti Biyani	Programme Consultant
Nilachala Acharya	Research Coordinator
Pranoy Das	Research Consultant
Protiva Kundu	Additional Coordinator - Research
Rahat Tasneem	Research Consultant
Rajalakshmi Nair	Finance and Administration Officer
Sakshi Rai	Programme Consultant
Shaji T. K.	Coordinator - Finance and Administration
Shruti Ambast	Policy Analyst
Shuchita Rawal	Programme Consultant - Communications
Simonti Chakraborty	Programme Officer

Name	Designation
Subrat Das	Executive Director
Sumita Gupta	Finance and Administration Officer
Suraj Prasad Jaiswal	Programme Consultant
Trisha Agarwala	Senior Research Consultant
Vijayta Mahendru	Policy Analyst
Naresh Kumar Nayak	District Budget Analyst
Sariyam Teja Krishna Chaitanya	District Budget Analyst
Shweta Tiwary	District Budget Analyst
Swapnil Martiwar	District Budget Analyst
Tushar Kapoor	District Budget Analyst



Funders

In 2019-20, CBGA relied upon support of the following institutions.

- Bill and Melinda Gates Foundation
- CRY of India
- Ford Foundation
- International Budget Partnership
- International Foundation for Research and Education
- IRC - Wash
- Sahayog
- Save the Children India
- Shakti Sustainable Energy Foundation
- Tata Trusts
- TSNE Mission Works (Fiscal host of Financial Transparency Coalition)
- UNICEF India
- WaterAid India



Disclosure Norms

Salary: Slab-wise gender composition of staff (As of March 2020)

Slab of gross monthly salary plus benefits paid to staff (in Rs.)	Male Staff	Female Staff	Total Staff
10,000 - 30,000	1	-	1
30,001 - 50,000	6	3	9
50,001 - 70,000	-	5	5
70,001 - 90,000	3	5	8
90,001 - 1,10,000	2	2	4
1,10,001 - 1,70,000	4	2	6
Grand total	16	17	33

Gross Salary of the lowest paid employee = Rs. 30,000

Gross Salary of the highest paid employee = Rs. 1,68,540

Consultancy / Honorarium / Other remuneration paid to any member of the Board of Trustees during FY 2019-20: Rs. 4,00,000



Treasurer's Report

Dear Trustees of CBGA,

Greetings!

I would like to present Treasurer's Report of CBGA for the financial year 2019-20 and bring to your attention the following points.

- CBGA received a total income of Rs. 4,33,45,306/- in 2019-20, which registered a decline of 10.74% over the total income of Rs. 4,85,61,325/- in the previous financial year.
- CBGA's total expenditure during the year 2019-20 was Rs. 4,34,39,117/-, which is 13.83% less than the total expenditure of Rs. 5,04,11,243/- made in the previous financial year.
- During the financial year 2019-20, Rs. 5,45,702/- was received as Interest, as compared to Rs. 1,96,827/- received as interest during the financial year 2018-19.
- Total addition in fixed assets during the FY was of Rs. 35,996/-. The net value of Fixed Assets in CBGA has decreased from Rs. 17,93,881/- as on 31st March 2019 to Rs. 15,39,215/- as on 31st March 2020. 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 2019-20.
- I may also add here that in the detailed assessment of CBGA's Income Tax returns for FY 2010-11, FY 2011-12, FY 2013-14 and FY 2015-16 carried out by the Income Tax Department, 'no tax liability' on CBGA has been confirmed by the IT authorities.

In the year 2019-20, CBGA relied upon the financial support of a number of institutions for working towards its goals and objectives. During 2019-20, CBGA received fund support tied to research, communications and outreach efforts in specific areas from: International Budget Partnership, TSNE Mission Works (fiscal host of Financial Transparency Coalition), Bill

& Melinda Gates Foundation, Ford Foundation, IRC-Wash, International Foundation for Research and Education (Ashoka University), CRY- Child Rights and You, WaterAid, Sahayog, Save the Children, Shakti Sustainable Energy Foundation, 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 2020

Particulars	SCHEDULE	F.Y. 2019-20	F.Y. 2018-19
SOURCES OF FUND			
I.FUND BALANCES:			
a. General Fund	[01]	27,98,576	28,92,388
b. Asset Fund	[02]	10,33,156	11,98,517
c. Corpus Fund		25,000	25,000
c. Project Fund	[03]	4,21,54,533	48,13,829
II.LOAN FUNDS:			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
TOTAL	[I + II]	4,60,11,265	89,29,733
APPLICATION OF FUND			
I.FIXED ASSETS			
Gross Block	[04]	46,53,610	46,17,614
Less: Accumulated Depreciation		31,14,395	28,23,732
Net Block		<u>15,39,215</u>	<u>17,93,881</u>
II. INVESTMENT			
		<u>30,39,831</u>	-
III.CURRENT ASSETS, LOANS & ADVANCES:			
a. Loans & Advances	[05]	16,16,635	16,04,681
b. Grant Receivable	[06]	1,07,43,321	97,52,690
c. Cash & Bank Balance	[07]	3,09,77,165	24,63,132
	A	<u>4,33,37,121</u>	<u>1,38,20,504</u>
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[08]	19,04,902	66,84,653
b. Unspent Grant Balance		-	-
	B	<u>19,04,902</u>	<u>66,84,653</u>
NET CURRENT ASSETS	[A - B]	<u>4,14,32,219</u>	<u>71,35,851</u>
TOTAL	[I+II+III]	4,60,11,265	89,29,733
Significant Accounting Policies and Notes to Accounts	[30]	-	-

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:

Subrat Das
Executive Director

Shaji 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 2020

Particulars	SCHEDULE	F.Y. 2019-20	F.Y. 2018-19
I. INCOME			
Grant In Aid	[09]	7,95,02,419	5,13,00,870
Interest Income	[10]	5,45,702	1,96,827
Other Income		7,25,000	18,77,456
TOTAL		8,07,73,121	5,33,75,154
II. EXPENDITURE			
FCRA Section			
Enhancing Budget Accountability in India	[11]	32,76,317	-
Strengthening Organizational Capacity	[12]	83,07,010	1,09,08,383
Capacity Building Support for Civil Society Organisations to Leverage Water and Sanitation Progr	[13]	15,33,704	18,76,860
Analysis of Budgets for School Education In India.	[14]	14,40,000	14,54,224
Budget Tracking and Using the life Cycle Cost Approach in Rural Watsan	[15]	9,44,662	9,58,100
Analysing Trends in Clean Energy Financing by State Governments	[16]	33,46,067	3,76,531
Research, Training and Outreach Efforts on Financial Transparency Issues-2019	[17]	57,51,805	11,44,729
IBP-Open Budget Survey 2019	[18]	2,37,777	-
Scoping Study on Tax Incentives for Philanthropic Giving	[19]	6,25,000	-
Swasthya Humara Aadhikar-Sahayog	[20]	4,89,300	-
To create a platform and generate discussions with grassroots civil society organizations on budgetary allocations and policies aimed at increasing farmer incomes.	[21]	13,02,999	-
Research, Training and Outreach Efforts on Financial Transparency Issues-2020	[22]	8,72,614	-
Ready to learn Strengthening quality of early learning for 3-6 years old	[23]	4,46,434	-
Develop a Comprehensive and User Friendly Data Portal in India			14,65,952
IBP- Partnership for Applied Budget Work in India		-	20,57,243
Support for Enhancing Research Capacity and Organisational Performance Phase - II		-	72,41,494
For Better Understanding and Utilization of data of Health Budgets		-	6,42,903
Research Study to analyse Government Interventions to address violence against women.		-	6,84,330
Fostering and Institutionalizing State and Citizen Engagement- Fellowship Support.		-	24,36,645
Leadership, Management and Governance Support for Think Tanks		-	13,90,925
Analyse Municipal Budget from the Lens of Women and Adolescent Girl		-	12,75,000
Research, Training and Outreach Efforts on Financial Transparency Issues- TSN		-	35,50,940
Study on Risk proofing Investment framework for Rain-fed Agriculture of India.		-	2,31,000
Assessing Budgetary Priorities for the Rehabilitation of Bonded Labour		-	6,57,000
Administrative Expenses (FCRA)		7,19,651	24,29,577
Indian Section			
Digitally Tracking Fund flow and Expenditure in Development Schemes: An Initiative for Enhancing Budget Transparency at the Sub-national Level.	[24]	85,39,509	61,48,816
Capacity Building Initiative for Child Budgeting in Assam-2019	[25]	15,88,705	19,29,917
Capacity Building and Technical Support for Child Budgeting and Outcome Budgeting in Assam-21	[26]	4,89,702	-
Public Expenditure Review of Nutrition Sector in Gujarat	[27]	28,82,998	-
Other Programme Expenses			56,050
Administrative Expenses (Indian)		5,55,557	13,89,559
Depreciation	[03]	2,90,663	3,76,060
Less: Depreciation Transferred to Asset Fund		2,01,358	2,70,995
TOTAL		4,34,39,117	5,04,11,243
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	3,73,34,004	29,63,911
Less: Transeferred to Project Fund		3,74,27,815	48,13,829
Less: Transferred to General Fund		(93,810)	(18,49,917)

Significant Accounting Policies and Notes to Accounts

[30]

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:

Subrat Das
Executive Director

Shaji 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 2020

	SCHEDULE	F.Y. 2019-20	F.Y. 2018-19
RECEIPTS			
Opening Balance :			
Cash in Hand (In INR)		11,650	9,344
Cash (In FC)		26,057	80,541
Cash at Bank (SBI & Axis)		24,25,426	60,07,534
Grant In Aid	[28]	7,84,55,738	2,86,11,652
Bank Interest	[29]	5,45,702	4,29,936
Other Income		4,77,500	18,77,456
Proceeds from Investments		-	1,30,00,000
Unpaid Liability & Advance Recovered		-	34,53,278
TOTAL Rs.		8,19,42,073	5,34,69,742
PAYMENT			
FCRA Section			
Enhancing Budget Accountability in India	[11]	32,76,317	-
Strengthening Organizational Capacity	[12]	83,07,010	1,09,08,383
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IBP-Open Budget Survey 2019	[18]	2,37,777	-
Scoping Study on Tax Incentives for Philanthropic Giving	[19]	6,25,000	-
Swasthya Humara Aadhikar-Sahayog	[20]	4,89,300	-
To create a platform and generate discussions with grassroots civil society organizations on budgetary allocations and policies aimed at increasing farmer incomes.	[21]	13,02,999	-
Research, Training and Outreach Efforts on Financial Transparency Issues-2020	[22]	8,72,614	-
Ready to learn Strengthening quality of early learning for 3-6 years old	[23]	4,46,434	-
Develop a Comprehensive and User-Friendly Data Portal on Budgets in India (Gates Foundation)		-	14,65,952
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Public Expenditure Review of Nutrition Sector in Gujarat	[27]	28,82,998	-
Other Programme Expenses		-	56,050
Administrative Expenses (Indian)		5,55,557	13,89,559
Non Recurring Expenses		-	7,00,431
Investment made During the year		30,39,831	
Changes in Loan/Advance and Liabilities		45,75,265	
Closing Balance			
Cash in Hand (In INR)		19,858	11,650
Cash in Hand (In FC)		39,854	26,057
Cash at Bank (SBI & Axis)		3,09,17,453	24,25,426
TOTAL Rs.		8,19,42,073	5,34,69,742
Significant Accounting Policies and Notes to Accounts	[30]	-	-

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

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Treasurer

Place: New Delhi
Date:

Subrat Das
Executive Director

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Coordinator- Fin. & Admn.



Centre for Budget and Governance Accountability (CBGA)
B-7 Extn/110A (Ground Floor) Harsukh Marg, Safdarjung Enclave,
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