

Outcome Budgeting in India: The Efforts being made at the Union and State Levels



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Section 1

Introduction

One of the central discourses around public policies is the question on how well do the budget outlays translate into outputs in terms of services to the people and how that output leads to improvement in development outcomes for the people and the country (Jha et al, 2011)¹.

A typical budget is a simple financial document which only shares information about the money allocated and spent under various heads. This does not give any detail in terms of outputs delivered or outcomes achieved. It has been observed that the quality of public expenditure in social sectors has not been very satisfactory, and inefficient planning, management and utilisation of public resources have been major constraints in government interventions for development. It is crucial that spending of these limited public resources enable the fulfilment of clearly defined goals, ensuring transparency and accountability of the executive. Outcome oriented budgeting is an important step in that direction.

The Outcome Budget Statement (OBS) is a budgetary instrument which associates expenditure to specific goals by clearly stating outcome to be achieved by making a particular expenditure. Ideally, an outcome budget should provide data of the progress made in specific budget heads in terms of both the financial as well as physical aspects.

The OBS should be designed to enable greater scrutiny of the budgets earmarked for particular goals. The following section examines the OBSs at the Union and State levels and tries to understand which factors contribute to greater transparency, accountability and enable effective monitoring.

¹ Jha, P. et.al (2011), "Outlays to Outcomes: Some Issues Relating to Policy and Institutional Bottlenecks", The Indian Journal of Social Work, 72(4).

Section 2

Outcome Budget Statements Published at Union and State Levels

Presently, the Union government and 11 states across India bring out Outcome Budget Statements (OBS). The process at the Union level began in 2005. There is a vast variety in the way that the OBS is designed across the Union government Ministries and Departments of the different states.

At the level of Union government

The union government began the practice of bringing out OBS in 2005. The format for preparing OBS as prescribed by the Budget Circular (2006-07) had a number of good practices in place (Image 1). It provided disaggregated information on the outlay, had dedicated columns for qualitative information, physical outputs, timelines and risk factors. This format remained in use until financial year (FY) 2016-17.

Image 1 – Snapshot of prescribed format for Outcome Budget 2006-07

FORMAT OF TABLES IN CHAPTER II OF OUTCOME BUDGET 2006-07									
(Rs. in crore or in lakhs, as prescribed)									
S.No.	Name of Scheme/ Programme	Objective/ Outcome	Outlay 2006-07			Quantifiable Deliverables/ Physical Outputs	Projected Outcomes	Processes/ Timelines	Remarks/ Risk Factors
1	2	3	4(i)	4(ii)	4(iii)	5	6	7	8
			Non-Plan Budget	Plan Budget	Complementary Extra-Budgetary Resources				

Source: [Budget Circular \(2006-07\)](#)

From the FY 2017-18, the Plan and Non-Plan classification of expenditure was removed. This required a modification in the OBS format and the Budget Circular 2017-18 notified that. Image 2 is the new format which was to be followed.

Image 2 – Snapshot of prescribed format for Outcome Budget 2017-18

₹ in crores									
S. No.	Name of Scheme/Sub-Scheme	Projected Financial Outlay			Output/Deliverables against the Outlay			Projected Medium Term Outcomes	Remarks/ Risk Factors
1	2	3			4			5	6
		2017-18	2018-19	2019-20	2017-18	2018-19	2019-20	2017-18 to 2019-20	
Centrally Sponsored Schemes									
1	Scheme Name				a.	a.	a.		
					b.	b.	b.		
					c.	c.	c.		
Central Sector Schemes									
2	Scheme Name				a.	a.	a.		
					b.	b.	b.		
					c.	c.	c.		

Source: [Budget Circular \(2017-18\)](#)



The financial outlay in OBS 2017-18 was modified from the Plan and Non-Plan format to a three-year projected outlay, which is a good practice. Projected outputs also corresponded to three FYs. This format retained the risk factor column.

However, the format was once again changed in FY 2018-19 and this is the one that is being followed till date.

Image 3 – Snapshot of the Government of India's OBS 2021-22

Ministry of Jal Shakti				Demand No. 61		
Department of Water Resources, River Development and Ganga Rejuvenation						
1. National River Conservation Plan – Namami Gange (CS)						
FINANCIAL OUTLAY (Rs. In Cr.)	OUTPUTS 2020-21			OUTCOMES 2021-22		
	Output	Indicators	Target 2021-22	Outcome	Indicators	Target 2021-22
850.01	1. Preventing direct discharge of sewage into Ganga and treatment of sewage.	1.1. Cumulative Sewage Treatment Capacity Installed (in MLD)	28	1. Treatment of sewage before discharge into Ganga for improved water quality and to achieve prescribed bathing standards by 2022.	1.1. Volume of sewage treated before being discharged into Ganga (in MLD)	Target not amenable.
		1.2. Cumulative Sewage Treatment Capacity Operational (in MLD)	28		1.2. Average B.O.D content (\leq mg/l)	3
					1.3. Average D.O. content (\geq mg/l)	5

Source: [Outcome Budget \(2021-22\), Government of India](#)

While there is greater detail about outcome and output indicators as well as targets to be achieved in a particular FY in the latest format, some good practices like multi-year projections of outlay and output, risk factors and qualitative information have been done away with.

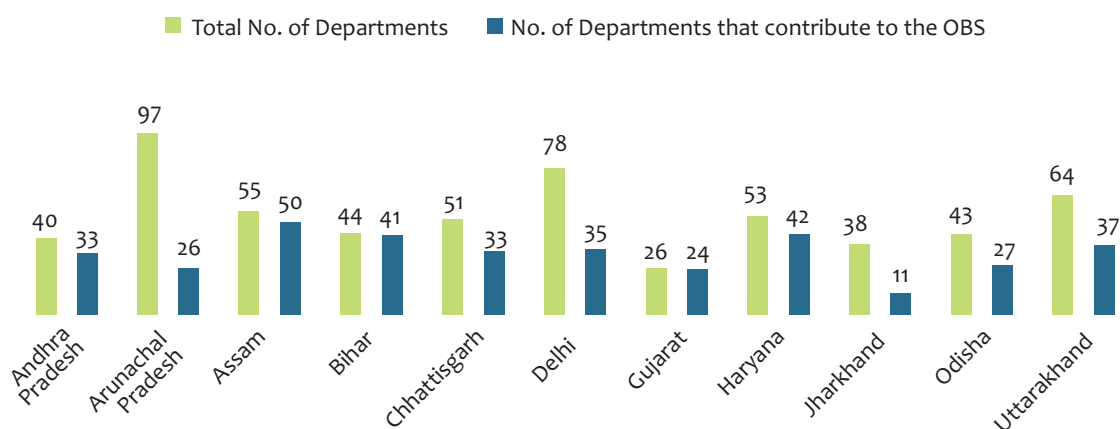
Presently, out of 101 central departments, only 50 contribute to the Union government's OBS and several good practices are lacking from the current framework. There is a lot of scope for improvement in this OBS in line with the good practices and deepening the overall outcome orientation of budgeting at the union level. Despite NITI Aayog's recommendation, Sustainable Development Goals (SDGs) have not yet been integrated into the OBS of the Union Government. In this respect, taking a look at the outcome budgeting practices of some of the states could be useful.

At the level of State Governments

Currently, select departments and sectors of 11 Indian states bring out Outcome Budget Statements (OBS). There is a great deal of variety in this practice across states and a few of them also employ SDGs for defining outcomes. There are also some other good and novel practices prevalent in a number of these OBSs. Similar to the Union OBS, not all departments in the states contribute to their OBSs.



Figure 1 - Share of Departments that Contribute to the Outcome Budget Statement in States



Source: Compiled by CBGA

Assam

The OBS of Assam gives information for 40 departments in the format given below. The statement gives the outlay estimates for three consecutive years, the progress of quantifiable outputs in those three years, the intended outcomes and their comprehensive linkage with SDGs and SDG indicators.

Image 4 – Snapshot of the Government of Assam's OBS 2020-21

Department Name		Water Resources (Flood Control)									
Directorate Name		Chief Engineer, W.R Deptt.									
#	Name of Scheme / Programme	Objective of the Scheme/	Budget Estimates			Quantifiable Output/ Deliverable against the Outlay			Outcome (with reference to)	Sustainable Development Goals	
			2018-19	2019-20	2020-21	2018-19	2019-20	2020-21			
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	
1	Provision for other new schemes in Brahmaputra and Barak Valley	Flood & Erosion protection	5000.00	8550.00	6650.00	Schemes of 2017-18: 20 schemes completed. Remaining 12 schemes 61% average progress. Schemes of 2018-19: 1 new scheme started.	Schemes of 2017-18: Additional 4 schemes completed (20+4). Remaining 8 schemes have achieved 75% progress. Schemes of 2018-19: Completed. Schemes of 2019-20: For 46 schemes AA have been issued in Jan'2020. Tender had been invite & Work will start.	Schemes of 2017-18: Remaining 8 schemes will be completed. Schemes of 2019-20: Minimum 50% progress will be achieved.	Project is providing flood relief & provide erosion protection.	13-Climate Action	13.1-Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries

Source: [OBS of Assam \(2020-21\)](#)

Delhi

Budget heads under specific departments have clearly defined objectives. Each objective is divided into several outputs and the expected outcome from those outputs is clearly stated. Each output and outcome are further divided into several indicators, along with baseline,



status and target figures. There is a column for remarks as well, where additional information is added. Delhi is one of the few instances where states attempt to map the potential risks associated with achieving the intended outputs and outcomes. Delhi also brings out mid-term assessment reports on the progress of the outcomes.

Image 5 – Snapshot of the Government of Delhi's OBS 2020-21

Sr. No	Name of the Scheme Budget Allocation (Rs. In Lakhs) / Programme	Objectives	OUTPUTS				OUTCOMES				Risk Factors/ Remarks
			Indicator	Achievement 2018-19	Achievement 2019- 20(Baseline)	Target 2020- 21	Indicator	Achievement 2018-19	Achievement 2019-20 (Baseline)	Target 2020- 21	
1	2	3	4	5	6	7	8	9	10	11	12
17	Implementation of Hospital Information Management System	Digitalization of Health Records	Finalization of Tender Document through IT Department	1. Engagement of IT consultants from NICSI processed and approvals received from Competent authority. 2. Deployment of IT Consultants processed	Coordination committee constituted on 03/05/19, core committee constituted on 20/08/19, industry consultation held on 14/10/19, one study tour for best practices under taken in November 2019, Draft RFP ready	Finalization of RFP. Floating of RFP on boarding of Vendor	Number of Health facilities on boarded in pilot phase, Integration of health facilities on boarded in Pilot Phase	Nil New Scheme	Nil New Scheme	Nil New Scheme	Subject to finalisation of vendor

Source: OBS of Delhi (2020-21)

Haryana

Haryana brought out its first OBS for 2021-22 this year. It is divided into two parts and uses the SDG framework for measuring outcomes. The document is well designed and 42 departments are categorised into five sectors. Each section begins with the vision, mission, major objectives, key schemes and focus areas and the impacted SDGs. This is followed by a table (shown below) whereby the outcome of each scheme is clearly stated in terms of SDG indicators. The output indicators are also well defined. Part 2 of the document gives details on the previous year's budget figures.

Image 6 – Snapshot of the Government of Haryana's OBS 2021-22

Department / Scheme	SDG No.	SDG Target	SDG Indicators	BE 2021-22 (₹ in crore)	Expected Outcome of Schemes	Output Indicator of Schemes	Indicator Unit	Physical Target of the scheme for 2021-22
FIS - Fisheries								
P-02-29-2405-51-101-72-51- Development of Fresh Water Aquaculture Renamed as Pradhan Mantri Matsya Sampada Yojana (PMMSY)	02	2.3, 2.a	2.3.2, 2.a.1	30.00	Improved fish cultivation and income of the fish farmers in the state	Establishment of new freshwater fin fish hatcheries	No. of hatcheries	3
						Construction of New Rearing Ponds	Hect.	112
						Construction of new grow - out ponds	Hect.	750
						Inputs for freshwater	Hect.	862
						Construction of new ponds for saline area	Hect	1635
						Inputs for Saline / Alkaline water aquaculture	Hect	1635

Source: OBS of Haryana (2021-22)



Jharkhand

Jharkhand also brought out its first OBS for 2021-22 this year. 11 departments brought out their individual OBSs. For each scheme/programme, details are given as shown in the template below. A column indicates the SDG goal targeted by each scheme/programme. There are two unique practices followed by Jharkhand – (1) the document is bilingual (Hindi and English), and (ii) there are columns which give information about the impact of that spending on gender and other social categories.

Image 7 – Snapshot of the Government of Jharkhand's OBS 2021-22

Detailed Report										
Department Name : 21 - Higher and Technical Education Department (Higher Education Division)										
Name of the State Scheme/Programme : 1628 - GRANT IN AID TO UNIVERSITIES AND EXISTING COLLEGE FOR INFRASTRUCTURE DEVELOPMENT										
Objectives	Output Indicators	Output	Unit of Measurement	Financial Outlay (in Lakhs) (2021-22)	Social Category	Gender Category	Outcome Indicators	Outcome	Sustainable Development Goals	Risk Factors/Any Other Remarks
1	2	3	4	5	6	7	8	9	10	11
				₹95,00.00						
Name of the Sub Scheme/Programme : 22000437-GRANT IN AID TO UNIVERSITIES AND EXISTING COLLEGE FOR INFRASTRUCTURE / राज्यकेविश्वविद्यालयोंएवंमहाविद्यालयोंमेंआधारभूतसंरचनाओंकाविकासकेलिएसहायताअनुदान										
Providing grants-in-aid for development of infrastructure, development of campus, construction of hostels, establishment of science and technology centers, renovation, repair work etc. In the universities and colleges of the state. / राज्य के विश्वविद्यालयों एवं महाविद्यालयों में आधारभूत संरचनाओं का विकास, परिसर का विकास, छात्रावासों का निर्माण, विज्ञान एवं प्रौद्योगिकी केन्द्रों की स्थापना, जीर्णोद्धार, मरम्मत कार्य आदि के लिए सहायता अनुदान उपलब्ध कराना।	Creation of academic environment in universities and colleges. In addition, construction of multipurpose examination building is being done in a phased manner in all the districts so that the work of reading and reading is going on continuously. / विश्वविद्यालयों एवं महाविद्यालयों में उच्च स्तर शैक्षणिक वातावरण का निर्माण किया जा सके	Twenty one building construction & other infrastructure development 21 भवन निर्माण एवं आधारभूत संरचना का विकास	Others	₹95,00.00	All	All	Colleges and universities are being strengthened by infrastructure development. 2. The enrolment ratio is increasing steadily. 3. Bringing awareness among people towards higher education in the society. 4. NAAC evaluation of all colleges. / महाविद्यालय एवं विश्वविद्यालय आधारभूत संरचना सुदृढ़ करना।	Quality education / गुणवत्तापूर्ण शिक्षा	Goal 4 : Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all/ समावेशी और न्याय संगत गुणवत्ता युक्त शिक्षा सुनिश्चित करने के साथ ही सभी को सीखने का अवसर देना।	All the Development work depend on the work done by JSBCCCL

Source: [OBS of Jharkhand \(2021-22\)](#)

Other than the above, there are some more states that bring out the OBS and some of their features are stated in the tables below.

Table 1 - Outcome Budget Statements in Other Indian States

State	No. of Departments that Report in the OBS	Information captured in the Format	Remarks
Andhra Pradesh	33	<ul style="list-style-type: none"> Scheme Name Budget Estimate (BE) for current year Physical Output against financial outlay (Name of Indicator, Unit of Measurement, Annual Target) 	Outlays and Outputs are in tabular form. Outcomes are given separately in text form for each Department.



Arunachal Pradesh	26	<ul style="list-style-type: none"> • Projects/Schemes • BE for current year • Head (budget announcement or normal plan activity) • Expected Outcome 	
Bihar	41	<ul style="list-style-type: none"> • Category of spending Head • Scheme Name • BE (Central Share) • BE (State Share) • BE (Total) • Outcome 	The OBS is in Hindi language
Chhattisgarh	33	<ul style="list-style-type: none"> • Scheme Name • Outcome • BE for current year • Quantifiable Outputs 	The OBS is in Hindi language
Gujarat	24	<p>Outcome table:</p> <ul style="list-style-type: none"> • Demand number • Demand Detail (Scheme/ Programme) • BE for current year • Macro Outcome <p>Output table:</p> <ul style="list-style-type: none"> • Type of Scheme • Name of Scheme • BE for current year • Physical target - Unit, current year (CY), CY+1, CY+2 	Outcomes and outputs are not with outlays in the same table. Physical target projections for three-year are given for each spending head in the second table.
Odisha	27	<ul style="list-style-type: none"> • Sub-scheme • BE for current year • Objective • Output • Indicators • Unit of measurement • Target for current year • Outcome • Indicators • Unit of measurement • Target for current year • Remarks/ Risk Factors 	Odisha has come up with a new system called the Budget Execution Technique Automation (BETA), in order to standardise and institutionalise the process of outcome budgeting. The format given is based on the latest guidelines issued by the Finance Department of Odisha, for bringing out Online Outcome Budget 2021-22.
Uttarakhand	37	<ul style="list-style-type: none"> • Sector/Scheme/Programme name • Objective of the scheme • Outlay (Central share, State share) • Current physical status • Projected physical status • Projected output • Projected outcome • Time limit 	Separate OBS for every department. Several (but not all) departments use SDG framework. The OBS is in Hindi language.

Source: Compiled by CBGA from the Outcome Budget Statements of the States [All state names are links]



**Table 2 - Factors that Strengthen the Outcome Budget Statements:
An Assessment of State OBSs**

S. No.	Name of the State/ Union govt.	Linking of Outlays, outputs and Outcomes	SDG Linked	Remarks/ Risk Factors	Details of Outputs	Multi-year budget figures	Qualitative Information/ Objectives	Consolidated Outcome budget	% Of total ministries reporting to the outcome budget
1.	Arunachal Pradesh	-	-	-	-	-	-	✓	26.8
2.	Andhra Pradesh	-	-	✓	✓	-	✓	✓	82.5
3.	Assam	✓	✓	-	✓	✓	✓	✓	91
4.	Bihar	-	-	-	-	-	-	✓	93.18
5.	Chhattisgarh	✓	-	✓	✓	-	-	-	64.7
6.	Delhi	✓	-	✓	✓	✓	✓	✓	44.8
7.	Gujarat	-	-	-	✓	-	-	✓	92.3
8.	Haryana	✓	✓	✓	✓	-	-	✓	79.2
9.	Jharkhand	✓	✓	✓	✓	-	✓	-	28.9
10.	Odisha	✓	-	✓	✓	-	✓	✓	62.7
11.	Uttarakhand	✓	✓	-	✓	-	✓	✓	57.8

Source: Compiled by CBGA

Other than the above, there are a few other features present in some state OBSs, which strengthen the outcome budgeting process:

- Bihar and Uttarakhand OBSs give state and central share of outlays separately (increases transparency)
- Jharkhand OBS is bilingual (increases usability) and gives details of target beneficiaries (enhances accountability)
- Delhi conducts a quarterly review of major departments and brings out a document called '[Status Report of Outcome Budget](#)', which is, as the name suggests, a progress report for the outcomes stated in the outcome budget. This shows how the practice of outcome budgeting can be integrated in the monitoring stage of the budget cycle.
- Uttarakhand OBS gives detail of time allotted for the completion of goals (helps in monitoring, increases accountability).

Section 3

Good Practices in the Process of Outcome Budgeting

The OBSs are supposed to enhance transparency and accountability of public expenditure. They should aid in monitoring of programme/scheme by capturing some of the information pertaining to their execution. Following the analysis of the OBSs at the Union and State levels, some better practices have been identified, which aid in fulfilling the purpose of the outcome budgeting exercise.

Table 3 – Practices that Enhance the Purpose of Outcome Budgeting

S.No.	Practices	Purpose
1.	Linking Outlays, Outputs and Outcomes	Enhances transparency and helps in monitoring and evaluation.
2.	Linking OBS with global indicators like SDGs	Benchmarking of development goals with global commitments.
3.	Risk factors/Remarks	Indicates deeper level of engagement while preparing the OBS. Thought is given to the process of carrying out a task and noting the possible hindrances therein.
4.	Details of measurable/quantifiable outputs	Enhances transparency and accountability. Helps in monitoring progress.
5.	Multi-year budget figures	Helps monitor consistency in spending towards a certain goal.
6.	Intermediate assessment	Integrates outcome budgeting to budget monitoring and enhances transparency and accountability of government spending.
7.	High Coverage of Ministries/Departments (% of total ministries/departments reporting to the OBS)	Enhances comprehensiveness of outcome budgeting exercise; increases transparency and accountability. Will subject more and more ministries/departments to public scrutiny.
8.	Specifying time for completion of goals/ Setting annual targets	Increases accountability and efficiency in government spending.



Box 1 - Using the SDG Framework for Outcome Budgeting

Sustainable Development Goals (SDGs) provide a robust and comprehensive set of indicators that can be employed to create the framework for outcome budgeting in a large number of social sectors. The performance of government spending should be seen in the light of these pre-set goals.

Each SDG comprises a number of targets and each target has a set of indicators that contribute to fulfilling them. The Indian Government recognises the importance of the SDG Agenda 2030 and the NITI Aayog has advocated towards integrating the SDG framework by localising them according to the Indian context² and into our own budgeting practices.

To localise SDGs according to the Indian context, the Ministry of Statistics and Programme Implementation (MoSPI) played a key role by finalising indicators that are nationally relevant. Through various consultative processes, a National Indicator Framework (NIF)³ was created, which comprises 306 locally relevant indicators. The NIF forms the backbone for monitoring SDGs in India. These can be used by the centre as well state finance departments to deepen the process of outcome budgeting.

² NITI Aayog (2019), Localising SDGs: Early Lessons from India, Government of India, New Delhi.

³ NSO (2020), Sustainable Development Goals National Indicator Framework: Progress Report 2020, Ministry of Statistics and Programme Implementation, Government of India
http://mospi.nic.in/sites/default/files/publication_reports/Sustainable_Development_Goals_National_Indicator_Framework_Progress_Report_2020_Version2.1.pdf

Section 4

Way Forward

While the Centre and number of states in India are currently undertaking Outcome Budgeting exercise, there is a lot of scope to strengthen the process further and the union and states can begin with learning from some of the better performing states in this respect, like Delhi, Assam, Haryana, Odisha, Jharkhand and Uttarakhand. Some of the ways to do that are:

Increase coverage - At present, only 11 states and the union bring out the Outcome Budget Statement. Among these, the average share of departments (Union and States) that report to the OBS is 65.8 per cent. Over 90 per cent of all departments in Bihar, Assam and Gujarat report to the OBS while this percentage is lowest in Jharkhand and Arunachal Pradesh. Ideally, all departments must be brought under this framework and the if the executive is making exceptions, as is done in case of defence and some other departments, a rationale for the same must be spelled out clearly. After all, the public is entitled to ensure that their money is being used in their best interest.

Timely Data Availability – This is a major cause of concern for operationalising this budgeting framework. Data of various development sectors are generally released with a significant time lag. This weakens the process of outcome budgeting and so states and union must work towards reducing this time lag to ensure relevance and effective engagement with the outcome budgets. The quality of data is also a cause of concern.

Integrating Outcome Orientation in the Entire Budget Cycle - Preparation and publication of the OBS can be seen as the first step in the process of outcome-oriented budgeting and should not be considered as the only step required⁴. Departments must be trained to think in terms of the outcomes of their expenditure of resources and efforts. The goal should be to integrate outcome orientation in all stages of the budget cycle – preparation, enactment, implementation and monitoring. Currently, the centre and most states are only outcome oriented in the budget preparation stage, whereby they bring out an OBS. In this respect, Delhi, with its quarterly assessment can be a trailblazer.

Creating Tools and Training Staff - There is a need to orient the departments on the importance of Outcome Budgeting and how to go operationalise it, to understand the gaps in their respective sectors and try to map the intended outputs and outcomes for the allocations made and the role of systematic monitoring of these. The budget circular in all states, like the centre, must release the formats in which all departments should bring out their OBS⁵. Odisha is putting in place a new system called the Budget Execution Technique Automation (BETA), in order to standardise and institutionalise the process of outcome budgeting by 27 select departments.

⁴ CBGA and CRY (2018), Budgeting for School Education: What Has Changed and What Has Not, New Delhi.

⁵ See page 58, Budget Circular of 2021-22. URL: <https://dea.gov.in/sites/default/files/Budget%20Circular%202021-2022.pdf>



Additionally, a number of states like Delhi, Assam, Jharkhand, Haryana and Odisha are already bringing out robust OBSs. There should be knowledge sharing among states regarding operationalising formats that provide a wide range of information.

Standardising Formats by Using Global Indicators and Creating Local Ones - India should undertake the exercise of standardising outcome budgeting formats by incorporating the better practices among states and also by analysing outcome budgets in other countries. Further, there are quite a few state-specific schemes and expenditure heads which also needs to be mapped to SDG targets. So, states should undertake a comprehensive exercise of mapping their state spending heads (and in fact all heads) to relevant goals and targets beforehand so that the OBS can reflect that clearly. A State Indicator Framework should be put in place in order to deepen the process of outcome-oriented budgeting.

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Centre for Budget and Governance Accountability (CBGA), an independent think tank based in New Delhi, analyses public policies and government budgets in India and advocates for greater transparency, accountability and scope for people to participate in budgetary processes.

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