

# annual report

2020-21



**CBGA**

Centre for Budget and  
Governance Accountability

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# Section 1

President's Message

Foreword

Vision



# President's Message

The COVID-19 pandemic has crippled sections of the society, and its aftermath will continue to be felt for a long time. People have lost loved ones, their livelihoods, and the way of life that they had always known. The pandemic has also exacerbated socio-economic inequalities and marginalisation of vulnerable population groups, with some sections of the society being hit harder than the others. The recovery from this pandemic will take years, and every sector will need focus and priority, whether it is healthcare, education, or employment.

In such a backdrop, the role of organisations like CBGA is to deconstruct policy and budgetary measures taken by the government, generate discussions on issues around public policy, and most importantly, democratise conversations on seemingly 'technical' and 'esoteric' topics of governance that are held within intellectual bubbles. CBGA's engagement with its diverse stakeholders, which include governments, civil society organisations (CSOs), citizen groups and like-minded organisations across the country help in doing so.

Despite working online, CBGA's engagement with its key audience has remained consistent. Outside of the usual work, the organisation has made efforts to host conversations through webinars and online meetings. As you go over the Annual Report for 2020-21, you will read about CBGA's continued efforts in the space of education, health, agriculture, water and sanitation, financial transparency, and participatory governance among other areas. CBGA has also strengthened its work on enhancing transparency and accessibility in the domain of data on government finances.

The pandemic has given us an opportunity to emphasise on the need for strengthened public services, highlight gaps in existing systems, and call for inclusion of all communities and people of India, as we move towards recovery from the aftermath of the pandemic. Whether it is about improvements in health infrastructure, efforts towards agricultural reforms, or addressing the concerns around safety of women in public spaces, this past year has reiterated the significance of participatory governance and consulting citizens when it comes to policy reforms.

Organisations like CBGA can contribute positively to the country by informing public debates and discussions and providing rigorously assessed inputs to policymakers.

The commitment and resilience shown by CBGA and its staff through 2020-21 is commendable. I wish them the very best for their endeavours in the future, in informing public discourses on fiscal policy and governance, keeping evidence, credible analysis, and people at the heart of its work.

Praveen K. Jha  
President of the Board of Trustees  
CBGA

# Foreword

2020-21 began in the midst of the COVID-19 pandemic. Unique in recent human history, the pandemic, which is not yet over ravaged lives and livelihoods of billions of people globally. Its impact on India too was equally harsh; although no one in the country remained completely unaffected, the underprivileged sections of the society have borne the most severe and lasting brunt of this crisis.

CBGA adopted a two-pronged approach to respond to this calamity through its work. We focused on studying the impact of the pandemic on people's lives and livelihoods, analysing governments' fiscal policy response to it, and developing policy recommendations on fiscal issues that Union and State Governments needed to consider in addressing the impact of the pandemic. On the other hand, we also incorporated the COVID context in our usual work of analysing government policies and budgets across different sectors (e.g. education, health, nutrition, water and sanitation, social protection, agriculture, and climate change and renewable energy etc.). Highlighting the need for protecting the already inadequate public spending on key social sectors and enhancing the responsiveness of public spending to the marginalised sections of our population, in the wake of the pandemic, were among the critical aspects of this engagement.

In the year 2020-21, we made a concerted effort to deepen our work on gender responsiveness of budgets and responsiveness of budgets to child rights. We prioritised research and capacity building work towards supporting institutional mechanisms and processes on Gender Budgeting and Child Budgeting both at the national level as well as in select States. In November 2019, CBGA had been invited by the Union Ministry of Women and Child Development to become a member of the Broad-Based Committee on Gender Analysis and Budgeting, formed to provide leadership on Gender Budgeting at the level of the Union Government. CBGA has tried sincerely for contributing well towards the initiatives taken by the Broad-Based Committee in 2020-21. We have also provided substantive research inputs and technical support on Gender Budgeting to a couple of State Governments through our partnerships with UN Women and UNICEF. Our association with the Feminist Policy Collective (FPC), a coalition of feminist researchers and activists, has enabled us to stay strongly connected with the discourse on gender transformative policies and finances in the country.

CBGA provided research inputs and technical support on Child Budgeting to a few State Governments (Assam and West Bengal) through partnerships with UNICEF Field Offices in the respective States. We also fostered child responsive budgeting through our research studies on three critical sectors for children, viz. nutrition, school education and early childhood education (ECE). We partnered with Child Rights and You (CRY), Save the Children, and UNICEF in this domain of our work in 2020-21.

We collaborated with National Campaign for Dalit Human Rights (NCDHR) and *Safai Karamchhari Andolan* (SKA) for research and capacity building work on public finance management (PFM) issues in important schemes like the Scheme for Post-Matric Scholarships for Scheduled Castes and the Self Employment Scheme for Rehabilitation of Manual Scavengers. We partnered with EQUALS and National Centre for Promotion of Employment for Disabled People (NCPEDP) in the course of our work on responsiveness of government budgets to persons with disabilities.

Education remained a major theme in our work on social sector budgets and policies in 2020-21. We analysed the impact of the pandemic on school education and its budgetary implications, and carried out research on the National Education Policy (NEP). We took up a substantive research study on estimating the cost of universalising ECE in India. Our work on Nutrition Public Expenditure Review (NPER) for the States of Gujarat and Jharkhand aimed at deepening our policy research on nutrition. In health, we undertook budget analysis for family planning programmes in Uttar Pradesh focusing on young and low parity couples; and, studied interventions for adolescent health in partnership with CRY. Water, Sanitation and Hygiene (WASH), a key sector in view of the pandemic, remained another focus area of our work in 2020-21 in which we partnered with IRC and WaterAid.

We stepped up our research on policies and budgets of the Union and State Governments for agriculture and allied sectors, locating it in the larger context of the policy goals relating to increasing farmers' income. We also started engaging with CSOs and grassroots groups (including BARC, CRSD, CYSD, LEADS, NCAS and Samarthan) across a number of States for understanding better how well the ongoing programmes and schemes for agriculture and allied sectors are addressing the challenges in the sector and what could be learnt from the ground on budgeting for agriculture.

The significance of public spending in India on mitigating some of the impacts of climate change (for instance, on the promotion of clean energy) has remained an under-researched topic, with a much stronger focus being given to the role of private sector financing for climate actions. In this context, CBGA carried out in-depth research on public financing for climate mitigation actions at the level of State Governments (covering Andhra Pradesh, Assam, Odisha and Rajasthan).

As regards enhancing transparency and accountability in the domain of government budgets in India, CBGA made substantive efforts around the Open Budgets India (OBI) portal. We have provided, on the OBI portal (<https://openbudgetsindia.org/>), complete sets of State Budget documents for recent years (under the State-specific Budget Documents section) and a host of useful datasets on State Finances, Union Government Finances and Municipal Corporation Budgets. In addition to these, the portal has also integrated (through a number of Dashboards) machine-readable data on the Union Budgets (Union Budget Explorers), select State Budgets (State Budget Explorers) and data on fiscal performance of Central Schemes (Schemes Dashboard). We have also launched on the OBI portal, 'Budget Forum', which is an online discussion platform (on budgets and fiscal policy issues) curated by CBGA.

Following our one-and-a-half-decade old practice of carrying out a quick but comprehensive analysis of the Union Budget every year, we brought out in the form of a report, CBGA's analysis of the Union Budget titled "Budget in the Time of the Pandemic: An Analysis of Union Budget 2021-22" in February 2021.

The pandemic induced restrictions pushed us towards greater interface with the information and communications technology (ICT), both in dissemination of our outputs and in carrying out many of the organisational processes. We organised a number of webinars and online meetings, and opted solely for electronic dissemination of our research, policy engagement and capacity building outputs in 2020-21. Going ahead, we will continue contributing to the discourse around public policy and budgets in India, keeping the most vulnerable at the centre of our efforts.

Subrat Das  
Executive Director  
CBGA



# 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

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Fiscal Policy Priorities  
towards Inclusive  
and Sustainable  
Development

Fair Tax Policies and  
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Strengthening Fiscal  
Governance

Uptake and  
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Way Forward



# Ecosystem and Context

The fiscal year (FY) 2020-21 has been marked by COVID-19, a global pandemic of epic proportions that caused unfathomable distortions to the lives and livelihoods of billions of people across the world. The magnitude of the pandemic overwhelmed India's healthcare sector. Other social sectors, despite best efforts, also faced setbacks and years of gains made in education, gender, nutrition, and child responsiveness were diluted.

The lockdown to curb the spread of COVID-19 across the country, and its consequent impact on the livelihoods of people, led to increased income inequality and exacerbated rural-urban divide. While the Union and State governments took contingent policy measures to provide healthcare and relief measures to the population, people across the country, especially the marginalised sections, were severely affected.

As the pandemic unfolded through the year, CSOs and citizen groups played an important role, by providing timely humanitarian aid to the most vulnerable. They also responded to the calls of the governments and local civic bodies for collaborative relief efforts, and provided policy inputs from time to time.

Given the scale of this calamity across the world and its impact on economic activities, India witnessed an unemployment challenge. This increased the dependence of people on government schemes for livelihood, like MGNREGS and the Public Distribution System of food grains. The gendered impact of the pandemic was felt harshly by women as they lost economic opportunities and employment, and were further pushed back into the domestic space.

The National Education Policy (NEP) released in 2020, acknowledged the need for higher public investment for a holistic education system. It also recommended universalisation of access to school education for 3 to 18 years old children – a long-standing demand in education. However, as a necessary precaution to the pandemic, schools had to be shut down for long periods across the country which resulted in education shifting online. Those who did not have the necessary infrastructure like digital devices and internet connectivity were unable to access regular classes, and this impacted their education. Only a section of the population with digital infrastructure was able to access online education.

The recommendations of the Fifteenth Finance Commission pertaining to the devolution of taxes was released this year. Even as the burden of expenditure on states has increased due to the ongoing crisis, the divisible pool in practice is shrinking because of increasing reliance by the Centre on cesses and surcharges.

The pandemic has reasserted the need to invest in strengthening public facilities and developing modern infrastructure to curb the spread of the virus. It has revealed the necessity to focus on developing robust systems that can manage the spillover effects of the pandemic, and future calamities.

Through the period, the Union and State Governments have announced many policy and institutional reforms in a number of sectors, which will have a direct impact on the people of the country. Therefore, there is a need to have continued and regular public discussions on these topics, along with recommendations pegged onto facts and transparent fiscal information. In this unprecedented time in India and the world, CBGA is bringing out evidence based budgetary information, analysis, and recommendations to the public domain, to enhance discourses around policy and governance in the country.

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# Our Approach

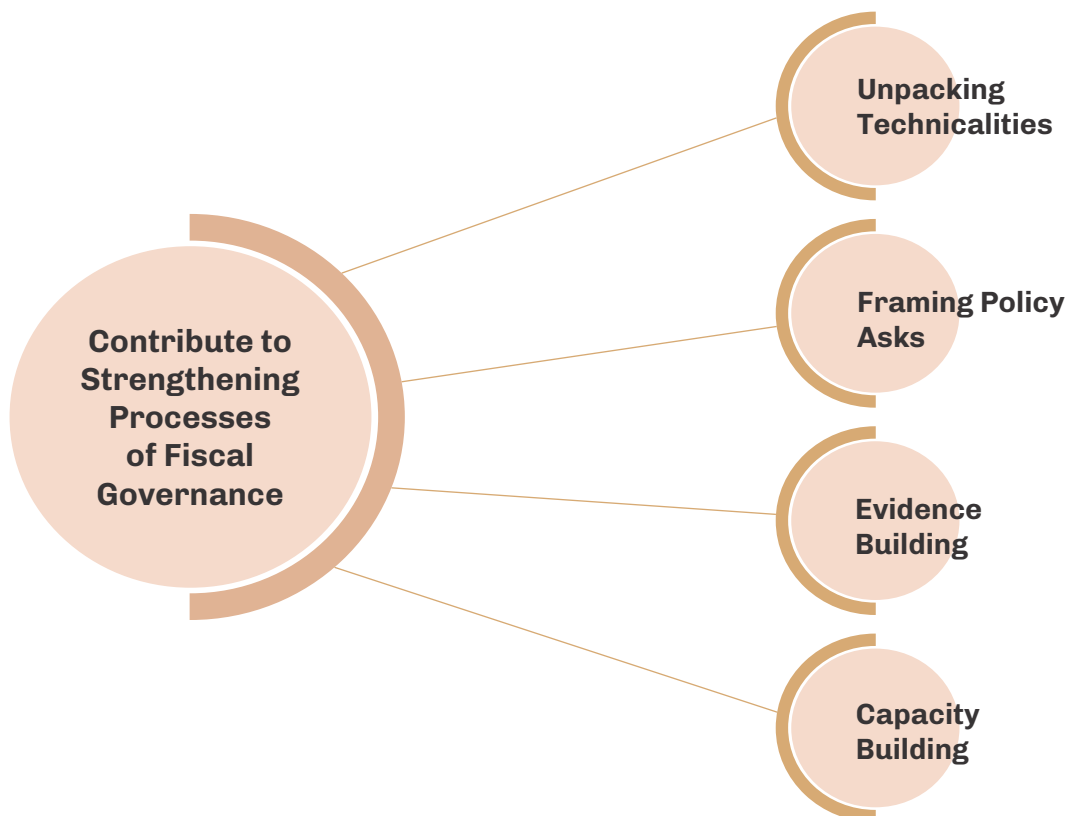
CBGA's stance in the context of COVID-19 has been that fiscal policy measures are the main tools for meeting the challenges posed by the pandemic. In this context, CBGA carried out a study of the COVID rescue package, analysing macro level issues; as well as issues of equity in the package; and issues of green recovery of the economy.

CBGA has been focusing on the 'responsiveness' of public policies to various disadvantaged sections of the population by making in-depth assessments 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, as the organisation has been striving to address three types of fiscal governance issues through a set of activities. Our approach has been to follow the framework discussed below, which ensures that our position of being a consistent voice which connects the justice debate with public financing is maintained.

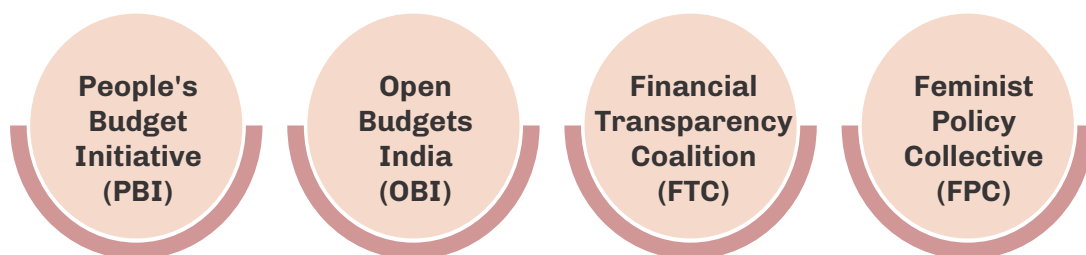
<b>Fiscal Governance Issues of the Supply Side</b>	<b>Fiscal Governance Issues of the Demand Side</b>	<b>Fiscal Governance Issues in the Ecosystem</b>
<ul style="list-style-type: none"><li>• Related to public expenditure gaps in:<ul style="list-style-type: none"><li>• Policy framework</li><li>• Programming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

## Activities and Actions

With the aim of facilitating progressive changes in policies, budgets and governance processes, our efforts are directed at addressing the above issues 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 global climate, strengthen our engagement and outreach with different stakeholders, and strategic communication and dissemination.

## Allies

CBGA's endeavours in several parts of India, as well as internationally, are undertaken in collaboration with our allies, stakeholders, and audience. We have creatively used formal and informal means to build these synergistic alliances which both strengthen our mandate and provide technical support and solidarity to our partners' goals and aspirations. Our success is closely connected to the relationships we have nurtured over the years, with a range of partners, coalitions and networks in different domains at the Union, state and district levels. This includes 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 year, CBGA documented the COVID induced challenges for school education across the country, the budgetary implications of the challenges, the role governments are playing in terms of providing COVID related measures and has come out with a set of policy suggestions.

**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 which is published as a part of our annual Analysis of Union Budget.

**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 which share 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 and WaterAid India:** CBGA joined hands with IRC and Wateraid India for deepening an understanding of WASH budgets in social sector institutions in Bihar and Odisha. This project grew significantly over the past year. Building on ongoing work, a National level webinar was organised which discussed decentralisation of WASH financing. With the support of IRC and WaterAid India, CBGA is contributing to the growing need to better understand public financing for hygiene in WASH, especially in the context of the pandemic.

**Jagori:** CBGA has a long-standing partnership with Jagori, which is a key way in which we influence public discourse in the domain of budgeting for women. CBGA often

partners with Jagori to synergise our energies toward strengthening policies focussed on women. This year, we jointly conducted a capacity building workshop on strategies for Gender Responsive Budgeting for select state and district level NGO and CSO partners of Jagori.

**MAMTA - Health Institute for Mother and Child (HIMC):** In partnership with MAMTA-HIMC, CBGA developed a report focussing on budget allocation and expenditure on family planning in Uttar Pradesh, focussed specifically on Young and Low Parity Couples (YLPCs). The research was undertaken to accelerate efforts for improved uptake of modern contraceptive methods for spacing birth in YLPC families. The partnership has opened up new avenues for CBGA to venture into a budgetary analysis of reproductive health and family planning.

**National Campaign on Dalit Human Rights (NCDHR):** NCDHR is an advocacy organisation engaged in the educational empowerment of Dalits. In our effort to advance social justice and equity, we partnered with NCDHR and developed working papers on Public Finance Management (PFM) for the Post Matric Scholarship (PMS) Scheme and Fiscal response to COVID in the context of SCs and STs. Training modules and toolkits for capacity building on PMS were also produced and a series of online training workshops on budget analysis and advocacy on PMS were conducted.

**RTE Forum:** CBGA has been providing technical support and engaging in capacity building for RTE state forums for many years. This year, we participated in the Dialogues during Lockdown and Beyond, hosted by the RTE Forum on the issue of analysing the budgetary provision for education in the Union Budget 2021-22.

**Safai Karamchari Andolan (SKA):** SKA works for the eradication of manual scavenging and rehabilitation of manual scavengers (MS). Since women MS suffer from multiple disadvantages, it is important to focus on women's empowerment within the overall movement. For this purpose, SKA partnered with CBGA to develop a resource group of women by building their capacity to understand budgets from the lens of MS and track funds for schemes and programmes focused on rehabilitation of MS. A research report on the Scheme for Rehabilitation of Manual Scavengers (SRMS) was also produced, along with a training manual and other resource materials.

**Sahayog:** CBGA worked with Sahayog India and National Foundation for India to analyse budgeting for maternal health at district level in Uttar Pradesh. We organised capacity building workshops to enable participants track the funds under National Health Mission (NHM), and assess the quality of utilisation.

**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). We carried out a public expenditure review for nutrition in Jharkhand, focusing on the direct



nutrition interventions from a budget lens. The project on ECE focuses on costing for universalising quality ECE services through public provisioning.

**UNICEF:** UNICEF has been our key partner for strengthening Child Responsive Budgeting in Assam, for the past two years. Besides conducting a thorough analysis of the State's Child Budget, we have co-organised 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. We also partnered with UNICEF West Bengal and are working towards strengthening Gender and Child Budgeting in the State. 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 are aimed at providing policy suggestions for improved planning and budgeting for the interventions impacting nutrition in the State.

**Southern Voice:** With the support of Southern Voice, CBGA undertook a research study on digital delivery of public services. This study builds on the momentum of redefining post-pandemic recovery within the context of the Agenda 2030, as an opportunity to interrogate the renewed role of technology in public delivery of secondary education in Delhi during the pandemic and the impact of the digital divide on girls.

**The Centre for Social Impact and Philanthropy (CSIP), Ashoka University:** CSIP is India's first academic centre focused on enabling strategic and robust philanthropy for greater social impact. Through its efforts, the Centre is cultivating a stronger civil society for a vibrant and equitable India. CBGA, in a research partnership with CSIP, conducted an analysis on what kind of tax incentives are provided by the governments for charitable donations in twelve different countries. It maps the literature and evidence on the influence of tax incentives on charitable donations.

**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 engagement expanded CBGA's proficiency in the area of decentralised WASH financing, by initiating an analysis of budget allocations and utilisation by Rural Local Bodies.

**Budget Analysis Rajasthan Centre (BARC); Centre for Rural Studies and Development (CRSD), Andhra Pradesh; Centre for Youth and Social Development (CYSD), Odisha; Life Education and Development Support (LEADS), Jharkhand; National Centre for Advocacy Studies (NCAS), Maharashtra; and Samarthan, Madhya Pradesh:** These organisations which work on budget analysis and governance issues at the state level, are our long-term allies with whom we have collaborated over the years. In this FY, we have worked together for broadening civic engagement around policies and budgets in agriculture and allied sectors.

# Interventions

## Analysing Union Budget

CBGA annually takes up the analysis of the Union Budget in an endeavour to generate public discourse on fiscal governance. The annual Union Budget for 2021-22 presented in February gained special significance in the face of COVID-19, and so did its analysis undertaken and presented by CBGA in its publication - 'Budget in the Time of the Pandemic: An Analysis of Union Budget 2021-22'.

As the pandemic disrupted many services being provided under different social sectors such as health, nutrition, education, water and sanitation, as well as affected livelihoods across various economic sectors, **this year's publication looked at the Government's resource mobilisation strategies and expenditure priorities for various social and economic sectors, through the lens of COVID-19.** The analysis looks at how the Expenditure budget responded to the pandemic in terms of strengthening the social sector, fortifying the distressed economy, and providing for marginalised groups (women, children, dalits, adivasis, religious minorities and persons with disabilities) who disproportionately bore the brunt of this pandemic. The Analysis of the Union Budget also looks at the measures taken by the government for dealing with the revenue shortfall by means of taxes, borrowings, and Centre-State resource sharing. **The Fifteenth Finance Commission's Report was also tabled in the Parliament this year, and hence its recommendations and implications have been analysed.**

The disruption caused by the pandemic was also felt by CBGA's most important event of the year. For the first time, the consultation with experts that follows the announcement of the Budget was conducted using a virtual medium amidst the pandemic protocols. The flagship publication was disseminated only digitally with other research organisations and NGOs, members of the civil society, academicians, media persons, and students.

## Numbers on the Edge

In addition to the annual Analysis of the Union Budget, CBGA undertook an analysis of the Centre's initial fiscal response to COVID-19 crisis in its publication - Numbers on the Edge: Assessing India's Fiscal Response to COVID-19. As COVID-19 and the subsequent lockdown announced in March 2020 impacted the health sector as well

as rest of the economy, the Union and the State Governments introduced several fiscal policy measures to deal with the crisis. CBGA took on the initiative to assess these measures and to draw the attention of policymakers and suggest policy alternatives available to best address the challenges facing the country.

It was also imperative upon CBGA to do in-depth analysis and develop positions on some of the macro fiscal issues like the need for increased public borrowing, equitable taxation policies, and greater fiscal decentralisation in the country. **This analysis was undertaken as soon as the Union Government announced the first set of policy measures on May 12, 2020 and the publication covers important fiscal measures announced by the Centre and some of the States until May 25, 2020.** 'Numbers on the Edge' begins by describing the unprecedented nature of the crisis and its impact on various sectors. This is followed by a listing of policies and measures introduced by the Central, State, and Local government analysis of these policy responses; a discussion on the policies introduced by other countries; and some relevant policy recommendations.

## **Fiscal Policy Priorities towards Inclusive and Sustainable Development**

### **Gender Responsive Budgeting**

CBGA's work on Gender Responsive Budgeting (GRB) has emphasised on enlarging the scope of GRB beyond the annual exercise of earmarking funds for women, towards ensuring that women's needs are prioritised at every step of the policy process. To realise this, CBGA engages with stakeholders in the government, civil society, academia, and feminist collectives, at both the national and sub-national levels. The COVID-19 crisis had a disproportionate impact upon women, particularly in the areas of employment, social protection, health, and vulnerability to violence and abuse. In this context, CBGA worked on capacity building towards a deepening of GRB at the national and sub-national level, and also collaborated with other actors in the sector to advocate for appropriate gender-responsive interventions to combat the crisis.

**As a member of the Broad Based Committee on Gender Analysis and Budgeting under the Ministry of Women and Child Development (MWCD), CBGA put forward a number of recommendations to strengthen GRB at the Union Level, out of which some of the recommendations have been accepted.** The organisation also made specific contributions, at the request of the MWCD, in the form of a detailed analysis of the Gender Budget Statement 2021-22, as well as a training resource on strengthening GRB efforts by Union Ministries.

In addition to the annual exercise of analysing the gender-responsiveness of the Union Budget, CBGA also analysed the post-COVID relief packages from a gender lens. Further, CBGA provided inputs to and collaborated with the Feminist Policy Collective and UN Women, to make recommendations on interventions needed to address gender concerns which have arisen, or become exacerbated, because of the COVID-19 crisis.

At the state level, CBGA undertook an in-depth analysis of the gender and child responsiveness of the State's budgets over the last five years, as well as its response to COVID-19. Within this engagement, we prepared a model gender budget statement for West Bengal, analysed scheme allocations across key sectors to determine their gender responsiveness, and prepared a training module on GRB for capacity building of State officials. CBGA also continued its work on capacity building on GRB, conducting five sessions on the subject across Delhi, Odisha and Tamil Nadu, for government officials, academicians, CSOs and students.

## Child Responsive Budgeting

Children have been one of the most vulnerable population groups in India during the pandemic. COVID-19 and the restrictions imposed to curb its spread have visibilised gaps in the delivery of important schemes and programmes for children. Civil society can do its part by analysing policies and budgets, and advocating for a more robust framework of child responsiveness, which in turn can secure the fulfilment of child rights across sectors. In this context, CBGA continues to analyse and comment on public provisioning for children in the Union Budget, building on its past efforts.

CBGA has also built upon its work on Child Responsive Budgeting at the state level. The organisation contributed to multiple interventions within the broader scope of budgeting for children. The team developed two in-depth reports on Deepening Child Responsive Budgeting in Assam. A mapping exercise was done on the available public provisioning for children in Assam, to understand the vulnerabilities aggravated by the pandemic. Following this, a detailed submission was made to provide relevant departments ideas on prioritising funds for children during the crisis, citing innovative financing ideas adopted by other states. A field level report on the public expenditure review of select school education schemes for Assam, covering the districts of Sonitpur and Goalpara, and a focused scoping study on the state of child protection in the backdrop of the pandemic was also developed. Finally, a training resource and a handbook on child budgeting were developed for the state. The recommendations articulated in each output are in the process of being taken up by the relevant state departments; it is expected that some suggestions will be taken up in the coming months.

In addition to these activities, CBGA has also furthered efforts for Child Responsive Budgeting through its work on three critical sectors for children – nutrition, school education and early childhood education.

## Social Inclusion

Isolation and exclusion, have been major impediments to socio-economic development of people belonging to the Scheduled Castes (SC) and Scheduled Tribes (ST). Further, these communities face high incidence of poverty, malnutrition and limited opportunities for education and meaningful economic engagement. The benefits of resource distribution of the Scheduled Caste Sub Plan (SCSP) and Tribal Sub Plan (TSP) have reached few. During the pandemic, SCs and STs faced a vastly disproportionate adverse impact on health and livelihood.

Even before the Cabinet Committee on Economic Affairs announced reinforced budgeting and change in fund sharing system for Post Matric Scholarship for SCs (PMS-SC) in December 2020, the scheme was on the brink of discontinuation in many States. In such a context, CBGA had a significant opportunity to collaborate with a number of initiatives and organisations towards advancing social justice and equity through the country's budgets.

Our engagement with pioneering organisations working for SCs this year encompassed components like research, training and advocacy. CBGA provided technical support to its partners in the project to better understand the budget for different schemes for SCs - PMS-SC and Self-Employment Scheme for Rehabilitation of Manual Scavengers (SRMS). CBGA has been engaged in developing two research papers - on identifying public finance related issues for PMS-SC, and on how India's policy response to COVID-19 provides for SCs and STs. We also created a module for conducting training workshops for students and women volunteers of National Campaign on Dalit Human Rights (NCDHR) and *Safai Karamchhari Andolan (SKA)* respectively. Two training need assessments were also conducted with these groups.

## Health

While CBGA has been assessing resource allocation and utilisation for the Ministry of Health and Family Welfare (MoHFW) and key schemes like National Health Mission (NHM), it is expanding its research by undertaking a more specific and deeper approach towards different components of the health sector. As reproductive, maternal, newborn, child and adolescent health got hugely affected amid disruption of healthcare services due to COVID-19, it has become important to focus on different components of healthcare, along with the capacity to deal with a pandemic.

Different partnerships have enabled CBGA to explore newer avenues in this sector. A research study had been undertaken, whereby, we developed a report - 'Budget Allocation and Expenditure for Family Planning in Uttar Pradesh'. The report focuses on the demand and supply side of family planning specifically for Young and Low Parity Couples (YLPCs) as it looks into factors determining the utilisation of family planning methods among YLPCs, public expenditure on family planning and factors affecting

utilisation of funds. A Policy Brief - 'Budgeting for Uttar Pradesh's Family Planning Programme' has also been developed under this project. This report and policy brief will be used by MAMTA to discuss the strengthening family planning aspects with the Central as well as the Uttar Pradesh governments.

CBGA also had the opportunity to work on interventions for adolescent health - *Rashtriya Kishor Swasthya Karyakram* (RKSK). Two policy briefs each focussing on key institutions, planning process, budget, and fund flow architecture for RKSK in Sitapur district of Uttar Pradesh, and Chittoor district of Andhra Pradesh were developed as a knowledge resource material for district level officials.

## Education

Education is one of the key sectors which suffered disruption due to the pandemic. Aside from the fact that learning outcomes of online education are constricted, the shift from classroom to digital teaching has left out a large number of children who do not have access to the infrastructure required for online education.

This is also the year when the much-awaited National Education Policy (NEP), 2020 received Cabinet approval. The NEP 2020 has acknowledged the need for higher public investment for a holistic education system and recommended universalisation of access to school education for children between 3 to 18 years – a longstanding demand. In this background CBGA's work on education focused largely on analysing the impact of COVID-19 on school education and its budgetary implications, unpacking the NEP, and discussions on the role of budget in implementation of NEP. CBGA also continued its work on district level analysis of school education budget at schematic level.

CBGA has produced a report on district level analysis of *Samagra Shiksha Abhiyan* from the budgetary lens. It has also produced policy briefs which document COVID-19 induced challenges for school education across the country, the budgetary implications of the challenges, the role that governments are playing in terms of providing COVID related measures and made a set of policy suggestions. To capture the impact of online education on children, CBGA also conducted surveys for 6-18 years old children. Besides, substantive engagement with the larger audience and readers regarding the research findings was established through various media.

CBGA has undertaken a pioneering study to calculate the cost of universalising Early Childhood Education (ECE) for children between 3 to 6 years in India. Detailed analysis of the budget documents of all states and the centre have been used to calculate the approximate expenditure incurred on ECE currently. Further, discussions and engagements have been conducted with government, NGO and private organisations that provide early childhood education. The final cost estimates will also take into account the recommended Quality Standards by the MWCD and other authoritative

researchers that have made relevant suggestions. This study will help in mobilising greater resources for ECE, which is one of the most vital social goods.

## Nutrition

In 2020, the first round of results from the National Family Health Survey 5 (NFHS-5) received widespread media attention as they revealed an alarming increase in childhood stunting. The COVID-19 crisis further increased the risk for undernutrition, due to disruptions in food programmes and health services, reduction in food security and dietary quality, and increase in food prices. CBGA continued its work on analysing nutrition policies and budgetary outlays at the Union and State level, adopting a multisectoral approach to understand the determinants of undernutrition, as well as to situate solutions.

CBGA undertook research on the impact of the COVID-19 crisis on child nutrition, and its budgetary implications. A policy brief with a series of recommendations on budgetary and policy interventions needed by the government to address this issue has been published. The findings were presented at a webinar on 'Revisiting Public Provisioning for Child Nutrition During and Beyond the Pandemic', which saw participation from CSOs, practitioners and academics.

CBGA concluded the Public Expenditure Review of Nutrition in Gujarat, which had started in the previous year with the support of UNICEF. This included a detailed analysis of the budgeting and implementation of nutrition interventions in four districts of the State. The findings and analysis were submitted in five reports, mapping of delivery platforms for nutrition interventions, analysis of budget trends and patterns for nutrition, resource gap analysis, and fund flow and fund utilisation practices at the district level. CBGA also concluded the Public Expenditure Review of Nutrition in Jharkhand, which was also initiated in the previous year. A comprehensive report on the findings was published and disseminated.

## Water, Sanitation and Hygiene

CBGA's work on Water Sanitation and Hygiene (WASH) has taken on new significance in the backdrop of COVID-19. Along with being a public health emergency, COVID-19 is also a WASH emergency, necessitating intensified efforts towards better access to clean water, sanitation and hygiene. In addition to consistently analysing the Union Budget on WASH, CBGA has examined systemic issues in the sector at the national, state and district level. Through the work on assessing major schemes in the sector, CBGA has studied the impact of major policy developments such as the recommendations of the 14th and 15th Finance Commissions. Importantly, CBGA aims to contribute to the area of hygiene in addition to strengthening governance and accountability in WASH. Through such efforts, we hope 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 sector.

In 2020 CBGA brought its work on WASH projects to a culmination. Six research outputs were completed and released, which covered tracking of budgets for rural WATSAN (Water and Sanitation) in four districts (Gaya and Samastipur in Bihar; and Ganjam and Nuapada in Odisha); rural WATSAN budgets for schools, Anganwadi Centres and health centres in Gaya, Bihar and Nuapada, Odisha; implications of grants to Panchayati Raj Institutions for financing rural WATSAN; and consolidated findings of the study.

CBGA also organised a national-level webinar on 'Decentralised Public Financing for WASH: Current Situation and Needs During and Beyond the Pandemic'. The webinar brought together a wide range of representatives from grassroots level organisations, national and international development organisations and local, state and Union government representatives and officials from relevant line departments. The research outputs were released during this event, and the discussion built on CBGA's ongoing work in the area of decentralised WASH financing which engaged CSOs to track WASH budgets. The growing need to better understand public financing for hygiene in WASH was emphasised in context of the pandemic.

## **Agriculture and Rural Economy**

CBGA has been engaging with diverse stakeholders working on agricultural issues in seven states, namely - Rajasthan, Jharkhand, Telangana, Madhya Pradesh, Chhattisgarh, Maharashtra and Odisha. A number of web-based discussions (due to COVID-19 restrictions) have been organised to understand the challenges faced by the sector as well as to enhance the familiarity of the CSOs with policies and budgets for the sector in their respective states. In this regard, popular reference material on the Union and State Governments' budget allocation and expenditure on agriculture and allied sectors have been developed. To reach out to a large number of stakeholders, CBGA has revamped its mode of knowledge dissemination. As a result, grassroots CSOs and farmers have started discussions on budgetary processes and their framework. Officials and representatives from local government bodies are also getting involved, and becoming a part of these efforts, as such discussions are relevant for their planning and programme implementation.

## **Climate Change and Renewable Energy**

CBGA recognises climate change as an important public policy issue in India, that has severely impacted the economic development of the country, and is increasing the vulnerability of its population.

Our latest work in this sector has been towards building knowledge and capacity for



facilitating the green economic recovery of select states, viz. Assam, Andhra Pradesh, Odisha and Rajasthan, following the sharp economic downturn due to the COVID-19 pandemic. The aim was to analyse and suggest a state level public climate financing framework with inclusion of concerns pertaining to socio-economic development, equity and just transition. The Study Report- "Climate Mitigation Financing Framework in Select States" offered a granular understanding of public financing for various climate mitigation actions such as strengthening of the power sector, promotion of renewable energy, energy efficiency measures and electric vehicles. As State Governments are considering its economic revival plan amid the COVID-19 crisis, it is expected that the ongoing analysis will lend a helping hand in developing well-thought-out proposals for leveraging financing for climate change.

CBGA was also invited to make a presentation to the heads of UN Agencies in India on its analysis of the COVID-19 recovery package - Numbers on the Edge. Thereafter, United Nations Industrial Development Organization (UNIDO) invited a CBGA team member to be a panelist in a webinar on 'Building Back Better: Towards a Green Recovery of Indian Economy', jointly hosted by five UN agencies under the umbrella of Partnership for Action for Green Economy (PAGE).

Through its efforts in the states and along with multilateral agencies, CBGA is making an attempt to highlight the importance of green recovery and how mainstreaming of inclusion, equity and just transition concerns in the public climate financing framework, offers resilience to shocks of pandemic and climatic vulnerabilities.

## Fair Tax Policies and Financial Transparency

CBGA has consistently advocated for a progressive, sustainable, and fair tax system, nationally as well as internationally. CBGA's approach encompasses both knowledge generation from the perspective of taxation and human rights and capacity building of various stakeholders to engage with these issues.

In addition to this, CBGA developed a Policy Note that focused on comparative analysis of the policies adopted to deal with the COVID induced economic challenges. In four countries, namely Brazil, Germany, South Africa and the USA, with the aim to review the scale and the nature of policy interventions in select countries that might hold lessons for India.

In the arena of tax, CBGA's team presented an analysis of India's Tax Incentives for Philanthropic Donation at an online conference organised by Geneva Centre for Philanthropy, University of Geneva. Distinguished academics from different parts of the developed world and young scholars comprised the invitees to the conference. A win for CBGA in this domain was that a paper entitled, "The Role India's Tax Incentives for Philanthropic Donation", co-authored by a CBGA Tax team member has been chosen as one of the chapters in the upcoming Routledge Handbook of Taxation and Philanthropy, to be published by December 2021.

The growing recognition of CBGA's work on taxation was reflected in the fact that CBGA was asked to anchor and organise a session on Revenue Mobilisation to finance enhanced COVID-19 relief measures in the Convention 'Janta Parliament: Response to the Union Budget', organised by Jan Sarokar, a diverse group of civil

CBGA developed a Policy Note that focused on comparative analysis of the policies adopted to deal with the economic challenges in four countries, namely Brazil, Germany, South Africa and the USA.

society organisations, social movements, and mass organisations from across India.

Besides domestic fiscal policy and tax issues, CBGA also focuses on issues pertaining to international taxation and illicit financial flows. With regard to the latter, CBGA is trying to identify and highlight measures for curtailing the generation of 'black money' and its outflow from the country, and facilitating efforts towards enhancing the capacity of think tanks and civil society organisations in other Asian countries for generating nationally relevant evidence on illicit financial flows. As regards international taxation, CBGA's research and dissemination focuses both on the process of formulation of global norms and standards, and their suitability for developing and low income countries. As a Coordinating Committee member of the Financial Transparency Coalition (FTC), a global network of CSOs, think tanks, experts and governments, CBGA is committed to promoting transparency in the global financial system.

As part of the Independent Working Group on Illicit Financial Flows, CBGA partnered with Christian Aid, Eurodad and Tax Justice Network and made a submission to the FACTI Panel (the high level panel on International Financial Accountability, Transparency and Integrity for the implementation of the 2030 Agenda for Sustainable Development), in the run-up to FACTI's final report. CBGA attended the Asian regional consultation organised by FACTI and made verbal submissions advocating that IFFs, especially tax abuse, be situated in a human rights framework. CBGA's prioritisation of the FACTI Panel in 2020 was based on the assumption that the body would enable us to press for a progressive agenda, on the perception and definition of IFFs, and would be a space that is key to connecting the priorities of

As a Coordinating Committee member of the Financial Transparency Coalition (FTC), a global network of CSOs, think tanks, experts and governments, CBGA is committed to promoting transparency in the global financial system.

the Global South to a global mandate on curtailing IFFs. These assumptions have been validated by the FACTI Panel's recognition of 'tax abuse'.

Some other major activities by CBGA during this period include the work on the People's Recovery Tracker, a continuation of the Tax Incentives Work-Plan, led initially by CBGA, and subsequently by ChristianAid. The tracker was aimed at monitoring the fiscal and social protection responses to COVID-19 in the Global South. The project made considerable media headway, including in India.

## Strengthening Fiscal Governance

### People's Budget Initiative

In order to develop an informed understanding of the budgetary and institutional measures taken by the Union and State governments during the multidimensional COVID-19 crisis and identify the areas where course corrections are required, a webinar was organised by CBGA with other partners from the People's Budget Initiative (PBI). In this discussion, titled "Policy vs. Paranoia: India's Budgetary Response to COVID-19", the insights of CSOs engaged with the budgetary response to the pandemic in different sectors or different States and those focusing on the implications of the measures for some of the most disadvantaged sections of the population were heard. This meeting brought to light the experiences from the ground that help in developing perspectives and agenda for the kind of budgetary policies that should be advocated for in the current juncture and in the coming years for the worst affected section of the population.

### Enhancing Budget Accessibility and Timeliness (Open Budgets India)

Over the last several years, CBGA has been engaged in enhancing budget transparency through its efforts in increasing accessibility to budget data in government documents. One of the flagship interventions by CBGA in this regard is 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 easy access to data on budgets from different tiers of government in India.

The previous year has seen some major additions to this portal. Open Budgets India now has a Schemed Dashboard which is a consolidation of different individual scheme dashboards. It covers some of the major schemes of the Union Government as well as select schemes of some state governments. The dashboard provides state-wise information on schemes for various fiscal indicators like the budget proposed by the states, the budget approved for them, their opening balance, the total expenditure reported, the unspent balance and several other indicators depending on the scheme.

New Budget Explorers have been added for Union and State budgets as well. Several explanatory modules, pertaining to budgets have also been added to the Open Budget India Portal. These are collectively called Budget Basics. An interactive discussion platform, the Budget Forum, has also been integrated on the Portal. It enables users to post comments and questions on issues pertaining to development schemes, budget transparency and accountability and other fiscal policy issues. Open Budgets India is an expanding platform and well on its way to become one of the largest open source data repositories in the world.

# Uptake and Outreach

## Uptake

### PDF Downloads



Average PDFs downloaded from CBGA's website/day in FY 2020-21

### Achievement in Tweet Impressions

February 2021



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.

### Webinars



### Capacity Building Workshops



15 Agriculture

4 Gender

3 Social Inclusion

## Publications by CBGA

### Analysis of Union Budget

Budget in the Time of the Pandemic: An Analysis of the Union Budget 2021-22

1

### Study Reports

- Numbers on the Edge: Assessing India's Fiscal Response to COVID-19
- Public Expenditure Review for Nutrition in Jharkhand
- Decentralised Public Finance for WASH: Policy and Practice Learnings (Consolidated Policy and Practice Learnings)
- Budgetary Analysis of *Samagra Shiksha Abhiyan*: A Case Study of Two Districts in Andhra Pradesh & Uttar Pradesh
- Climate Mitigation Financing Framework in Select States: Consolidated Report

5

### Working Papers

- Mapping of Water & Sanitation Programs, Institutions and Fund Flow Architecture For Samastipur, Bihar
- Mapping of Water & Sanitation Programs, Institutions and Fund Flow Architecture for Ganjam, Odisha
- Tracking Budgets for Rural WATSAN: An Assessment of districts Gaya and Samastipur in Bihar, India
- Tracking Budgets for Rural WATSAN: An Assessment of districts Ganjam and Nuapada in Odisha, India
- Central and State Finance Commission Grants to Panchayati Raj Institutions (PRIs): Implications for Financing of Rural WATSAN
- Rural Water and Sanitation Budgets for Schools, Anganwadi and Health Centres: An Assessment of Gaya, Bihar
- Rural Water and Sanitation Budgets for Schools, Anganwadi and Health Centres: An Assessment of Nuapada, Odisha
- Analysis of Rural WASH Budget: Findings from 4 Gram Panchayats of Ganjam district in Odisha, India
- Shifting Priorities of Union Government's Budgetary Support for Agriculture - An Analysis

9

### Primers and Manuals

A Toolkit on Illicit Financial Flows

1

## Policy Briefs

- Tax Incentives in Vietnam
- Strengthening the Role of Rural Local Bodies in WASH Financing and Services: Policy Learnings from a Multi-Stakeholder Workshop
- Climate Mitigation Financing Framework in Andhra Pradesh
- Climate Mitigation Financing Framework in Assam
- Climate Mitigation Financing Framework in Odisha
- Climate Mitigation Financing Framework in Rajasthan
- Enabling Environment for Water Security: Mapping the National and State Government Institutions in India
- COVID-19 Pandemic: Charting the Way Forward for Migrant Workers
- Impact of COVID-19 on School Education in India: What are the Budgetary Implications?
- A Brief Overview of Policy Responses to the Economic Impact of COVID-19 in Select Countries
- How Transparent is the Financial Aid Provided by Multilateral Organisations in the Wake of the COVID Pandemic?
- Mapping of Institutions and Fund Flow Architecture of *Rashtriya Kishor Swasthya Karyakram* (RKSK) for Chittoor, Andhra Pradesh
- Mapping of Institutions and Fund Flow Architecture of *Rashtriya Kishor Swasthya Karyakram* (RKSK) for Sitapur, Uttar Pradesh
- Impact of COVID-19 on Child Nutrition in India: What are the Budgetary Implications?
- Impact of COVID-19 on School Education in India: What are the Budgetary Implications?



## Journal Articles

1

Agarwala, T. (2020), "Sanitation Budgets: The Road from Total Sanitation Campaign to Swachh Bharat Mission", Vasundhara, 3.

2

Kundu, P. (2020), "Inclusivity in School Education and the Budget: Case of Children with Disabilities", Economic and Political Weekly, LV(41).

3

Kundu, P. (2020), "Poor Connectivity, Shattered Dreams: Is Bridging Digital Divide Easier Said Than Done?", Commoncause, XXXIX(3).

4

Singh, G. (2020), "Access to Non-farm Employment in Contemporary India: A Study of Bihar and Punjab", Social Change, Sage, 50(4).

5

Singh, G. in A.S. Green et al. (2020), "An interdisciplinary framework for using archaeology, history and collective action to enhance India's agricultural resilience and sustainability", Environmental Research Letters 15(10).

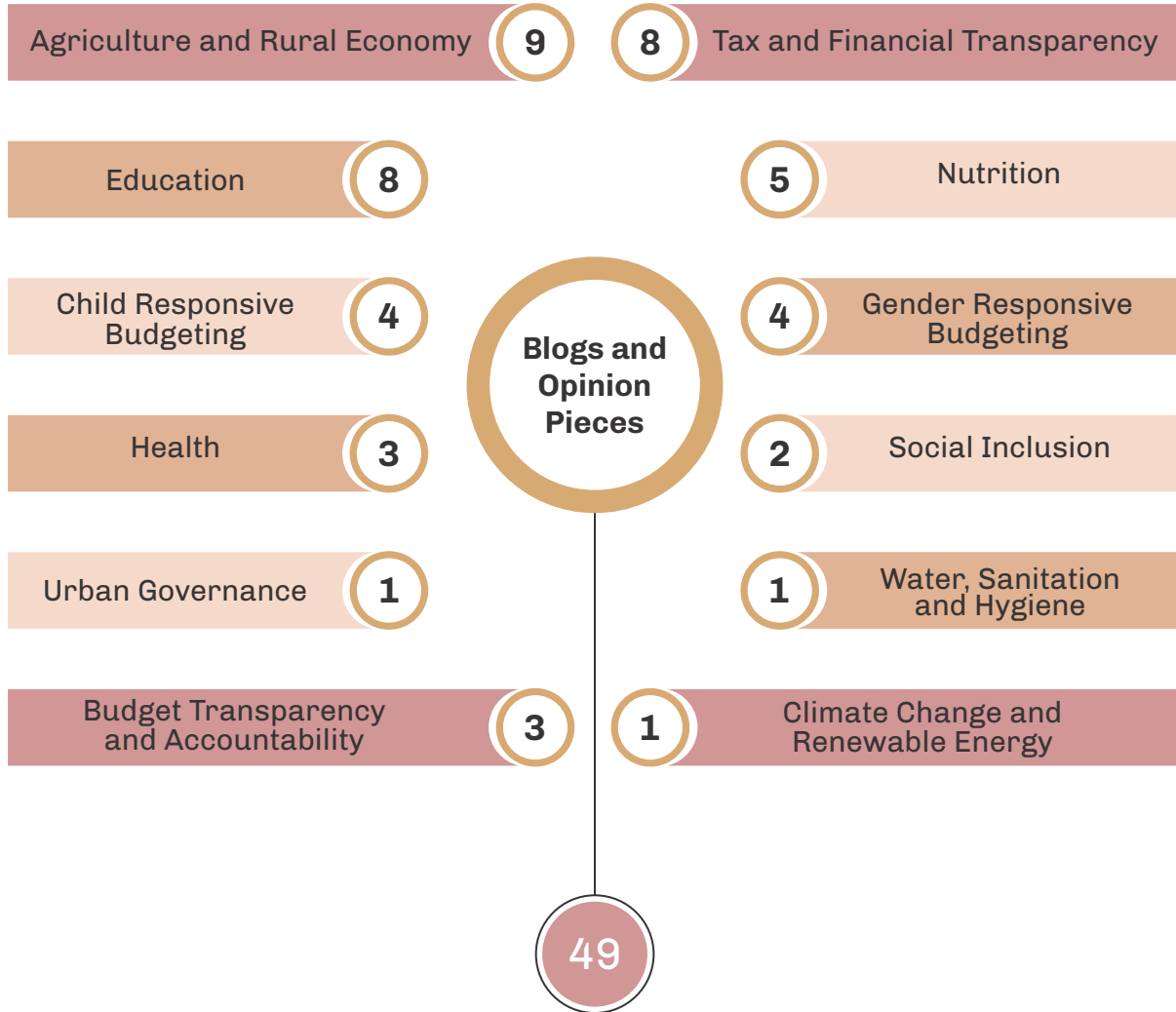
## CBGA's contribution in External Publications

- "Marginalized further in the pandemic" in Reality & Promises, Citizens Report 2020, Year One of the NDA-II Government, Wada Na Todo Abhiyan (WNTA).
- "Civil society influence in drinking water, sanitation and water resources budget: Four pathways for change", Position Paper by Watershed -Empowering Citizens programme which is a strategic partnership between the Dutch Ministry of Foreign Affairs (in particular the IGG department, DSO and relevant embassies) and IRC, Simavi, Wetlands International and Akvo.

## Policy Submission

"Towards Faster and Sustained Revival of Assam's Economy"

Submitted to The Advisory Committee for Revitalisation of State Economy in the Wake of the COVID-19 Pandemic, Government of Assam in May 2020.



## New Formats of Knowledge Dissemination

Keeping abreast with the changing landscape of dissemination and communication of knowledge, CBGA has enhanced its engagement across different platforms:



### Podcast Interview

'Research Radio Ep 20: Are Teachers Responsible for India's Bad Public Education System?', EPW Engage: Research Radio.



### Distilled Article

"Incompetent, Overpaid and Absent From Classrooms: Debunking Three Claims on Teachers' Role in Indian Public Schools", an interactive article in EPW Engage.





### Panel Discussion

“Why are so many Indian children losing out on schooling?”, The Stream, Al Jazeera Media Network.



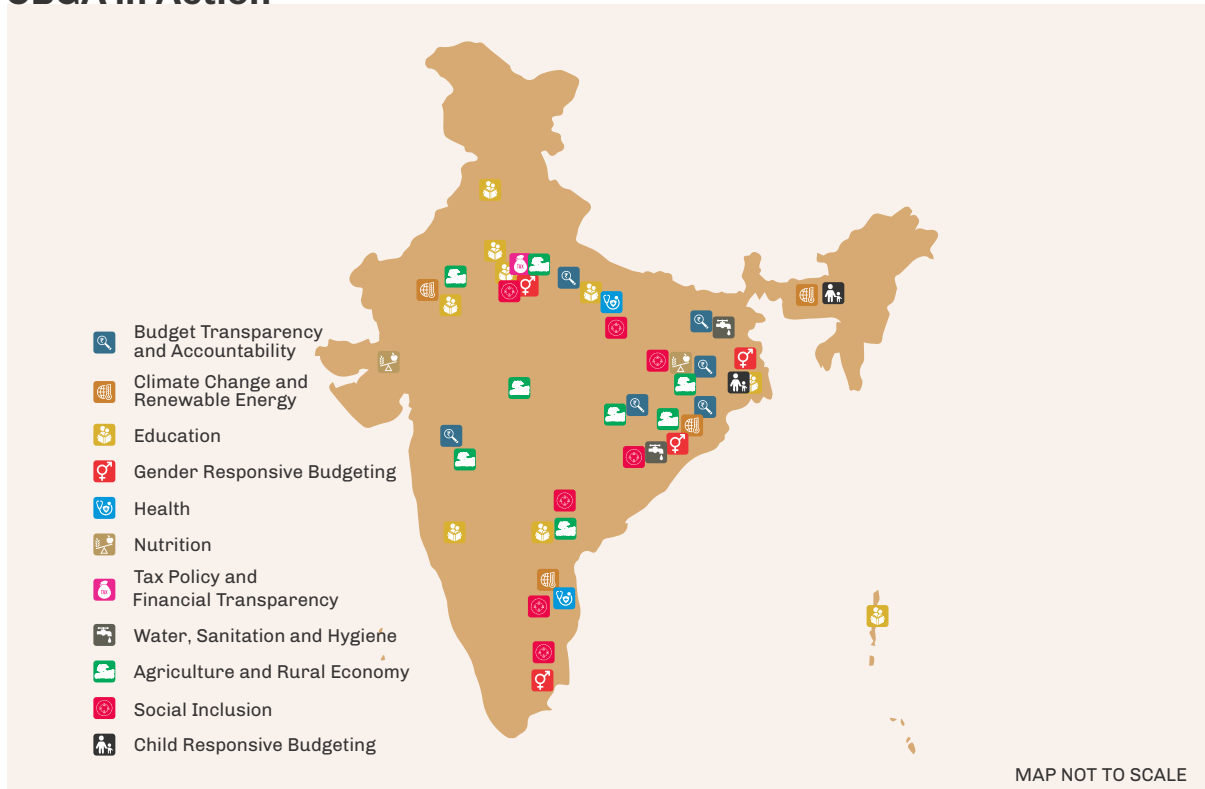
### Videos developed by CBGA

- a) Video on Budget Basics explaining the various budget related terminologies, processes and concepts.
- b) Video on Open Budgets India Portal has been developed for guiding the users on how to use this portal.



# Outreach

## CBGA in Action



Note: The above maps depict CBGA's activities in the FY 2020-21 which includes: projects undertaken, events organised, external capacity building workshops and presentations by CBGA colleagues at various platforms.

# Way Forward

The year 2020-21 has been tough for individuals as well as organisations, owing to the brutal effect of the COVID-19 pandemic. It has, most of all, tested the 'resilience' of individuals and organisations across the board. And, in case of both, the disparity in how well one is able to cope with the aftermath of the pandemic seems to be growing with time. In this backdrop, we have been working consciously not only for strengthening CBGA's resilience as an organisation to deal with the prolonged crisis but also for enabling a similar response on the part of our individual team members and some of our partner organisations. We will continue to follow this as a principle in the future.

In the coming years, CBGA will continue to carry out efforts towards ensuring that important policy and budgetary processes at the national and state levels are informed adequately by evidence and knowledge on the significance of public sector provisioning for the underprivileged and marginalised sections of India's population. We will work intensively with partner organisations and allies for promoting a transformational and equitable recovery from the COVID-19 crisis based on progressive fiscal policies.

Moving forward, we will be engaging robustly with the fiscal transparency issues in India, with more comprehensive efforts around the Open Budgets India (OBI) portal. We will deepen our work around presenting the most relevant data on government finances in the public domain, in an accessible manner so that it can be used effectively for analysing and informing policies and governance across the country. Another key element of our work will be greater attention to issues of tax equity, global tax rules, and global financial transparency. We would continue to engage closely with the discourse on these issues, linking it with the debates on financing for development.

Policy and budgetary issues relating to education, health and nutrition, WASH, agriculture, climate mitigation actions, gender issues, child rights, and responsiveness to the marginalised sections of the population would remain central to our work. We will continue to probe deeper, expanding our research and analyses on these sectors, with a strong focus on the fairness of the post-pandemic recovery trajectories.

We will also continue to provide research and technical support to government authorities at the national and state level on a range of policy strategies and issues like, Gender Responsive Budgeting, Child Budgeting, and Outcome Budgeting, among other focus areas in CBGA's work.

# Section 3

Board of Trustees

CBGA Team

Funders

Treasurer's  
Report

Financial  
Summary



# Board of Trustees

Members of the Board of Trustees as of March 31, 2021

Mr. Amitabh Behar  
Secretary, BoT  
Chief Executive Officer, Oxfam India

Dr. Anil K. Singh  
Member, BoT  
Secretary General, South Asian Network for Social and Agricultural  
Development

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, Jawaharlal Nehru University

Dr. Ritu Dewan  
Treasurer, BoT  
Vice President, Indian Society of Labour Economics

Dr. Shantha Sinha  
Member, BoT  
Former Chairperson, NCPCR 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, 2021

Name
Ajay Pal Singh
Amit Kumar
Anjana Rajagopalan
Asadullah
Azharuddin Khan
Bhuwan Chand Nailwal
Drishti Rastogi
Gurpreet Singh
Happy Pant
Harsh Singh Rawat
Jawed Alam Khan
Jyotsna Goel
Khwaja Mobben ur Rehman
Madhav T. Ramachandran
Malini Chakravarty
Manik Kumar
Nilachala Acharya

Name
Protiva Kundu
Rahat Tasneem
Rajalakshmi Nair
Sanchari Mukhopadhyay
Sarah Farooqui
Shaji T. K.
Shruti Ambast
Shuchita Rawal
Shweta Tiwari
Simonti Chakraborty
Subrat Das
Sumita Gupta
Suraj Prasad Jaiswal
Swapnil Dattatray Martiwar
Trisha Agarwala
Tushar Kapoor
Vijayta Mahendru

# Funders

In FY 2020-21, CBGA relied upon the support of the following institutions:

- Bill & Melinda Gates Foundation
- CRY- Child Rights and You
- Ford Foundation
- International Budget Partnership
- International Foundation for Research and Education (for Centre for Social Impact and Philanthropy at Ashoka University)
- IRC-Wash
- New Venture Fund
- Omidyar Network
- Save the Children
- Third Sector New England (for Financial Transparency Coalition)
- UNICEF India.

# Treasurer's Report

Dear Trustees of CBGA,

Greetings!

I would like to present the Treasurer's Report of Centre for Budget and Governance Accountability (CBGA) for the financial year 2020-21, and bring to your attention the following points.

- CBGA received a total income of Rs. 4,06,06,410/- in 2020-21 (i.e. as the new funding support received during the financial year 2020-21, over and above its opening balance for the financial year), which was 6.32 % less than the total income of Rs. 4,33,45,306/- received in the previous financial year.
- CBGA's total expenditure during the year 2020-21 was Rs. 5,54,74,963/-, which was 27.71 % higher than the total expenditure of Rs. 4,34,39,117/- made in the previous financial year.
- CBGA's General Reserve Funds increased to Rs. 44,04,762 at the end of FY 2020-21, as compared to Rs. 27,98,576 recorded at the end of the previous financial year.
- During the financial year 2020-21, Rs. 5,27,612 was received as Interest, as compared to Rs. 5,45,702/- received as interest during the financial year 2019-20.
- Total addition in Fixed Assets of CBGA during the F.Y. 2020-21 was of Rs. 1,56,200/-. The net value of Fixed Assets of CBGA has decreased from Rs. 15,39,215/- as on 31st March 2020 to Rs.14,31,814/- as on 31st March 2021. 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 2020-21.
- I may also add here that in the detailed assessment of CBGA's Income Tax returns for FY 2010-11, FY 2011-12, 2013-14 and 2015-16 carried out by the Income Tax Department, 'no tax liability' on CBGA has been confirmed by the IT authorities.

- We opened a new bank account at the SBI Sansad Marg Branch in New Delhi for receiving FCRA Contributions starting from the FY 2021-22, as was required by the amendment to the FCRA regulations.
- We also applied for the renewal of our FCRA registration well in time before the date of expiry of the existing FCRA registration.
- We received the renewal of CBGA's 12A registration (for exemption from paying Income Tax on the grants received by the Trust) from the Income Tax department, which is valid from AY 2022-23 to AY 2026-27.

In the year 2020-21, CBGA relied upon the financial support from a number of institutions for working towards its goals and objectives. During 2020-21, CBGA received fund support tied to research and capacity building efforts in specific areas from: Bill & Melinda Gates Foundation, CRY- Child Rights and You, Ford Foundation, International Budget Partnership, International Foundation for Research and Education (for Centre for Social Impact and Philanthropy at Ashoka University), IRC-Wash, Omidyar Network, New Venture Fund, Save the Children, Third Sector New England (for Financial Transparency Coalition), 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 31<sup>ST</sup> MARCH 2021

Particulars	SCHEDULE	F.Y. 2020-21	F.Y. 2019-20
<b>SOURCES OF FUND</b>			
<b>I. FUND BALANCES:</b>			
a. General Fund	[01]	4,404,762	2,798,576
b. Asset Fund	[02]	1,001,663	1,033,156
c. Corpus Fund		25,000	25,000
c. Project Fund	[03]	25,440,507	42,154,533
<b>II. LOAN FUNDS:</b>			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
<b>TOTAL</b>	<b>[ I + II ]</b>	<b>30,871,933</b>	<b>46,011,265</b>
<b>APPLICATION OF FUND</b>			
<b>I. FIXED ASSETS</b>			
Gross Block	[04]	4,809,810	4,653,610
Less: Accumulated Depreciation		3,377,996	3,114,395
Net Block		1,431,814	1,539,215
<b>II. INVESTMENT</b>			
		3,167,391	3,039,831
<b>III. CURRENT ASSETS, LOANS &amp; ADVANCES:</b>			
a. Loans & Advances	[05]	1,310,955	1,616,635
b. Grant Receivable	[06]	5,094,663	10,743,321
c. Cash & Bank Balance	[07]	23,340,328	30,977,165
	<b>A</b>	<b>29,745,946</b>	<b>43,337,121</b>
<b>Less: CURRENT LIABILITIES &amp; PROVISIONS:</b>			
a. Current Liabilities	[08]	3,473,219	1,904,902
b. Unspent Grant Balance		-	-
	<b>B</b>	<b>3,473,219</b>	<b>1,904,902</b>
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	<b>26,272,728</b>	<b>41,432,219</b>
<b>TOTAL</b>	<b>[ I+II+III ]</b>	<b>30,871,933</b>	<b>46,011,265</b>
Significant Accounting Policies and Notes to Accounts	[27]	-	-

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 K Jha  
President

Ritu Dewan  
Treasurer

Place: New Delhi  
Date:

Subrat Das  
Executive Director

Shaji T.K  
Finance & Admn. Lead

**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 2021**

Particulars	SCHEDULE	F.Y. 2020-21	F.Y. 2019-20
<b>I. INCOME</b>			
Grant In Aid	[09]	38,842,111	79,502,419
Interest Income	[10]	527,612	545,702
Other Income		1,236,687	725,000
<b>TOTAL</b>		<b>40,606,410</b>	<b>80,773,121</b>
<b>II. EXPENDITURE</b>			
<b>FCRA Section</b>			
Enhancing Budget Accountability in India	[11]	21,288,749	3,276,317
Strengthening Organizational Capacity	[12]	7,289,594	8,307,010
IBP-Open Budget Survey 2019	[13]	292,359	237,777
To create a platform and generate discussions with grassroots civil society organizations on budg	[14]	6,863,451	1,302,999
Research, Training and Outreach Efforts on Financial Transparency Issues-2020	[15]	4,589,383	872,614
Ready to learn Strengthening quality of early learning for 3-6 years old	[16]	1,562,186	446,434
Advancing Social Equity through Budgets	[17]	4,972,122	-
Capacity Building Support for Civil Society Organisations to Leverage Water and Sanitation Progre	[18]	529,682	1,533,704
Building Knowledge and Capacity for Green Recovery of the State Economies	[19]	627,048	-
Vision project for Mapping of Themes, Criteria and key performance	[20]	435,076	-
Public Resources for Children Specific Schemes - The Post COVID Scenario	[21]	325,000	-
Analysis of Budgets for School Education in India		-	1,440,000
Budget Tracking and Using the life Cycle Cost Approach in Rural Watsan		-	944,662
Analysing Trends in Clean Energy Financing by State Governments		-	3,346,067
Research, Training and Outreach Efforts on Financial Transparency Issues-2019		-	5,751,805
Scoping Study on Tax Incentives for Philanthropic Giving		-	625,000
Swasthya Humara Aadhikar-Sahayog		-	489,300
Administrative Expenses		18,430	719,651
<b>Indian Section</b>			
Digitally Tracking Fund flow and Expenditure in Development Schemes: An Initiative for		-	8,539,509
Enhancing Budget Transparency at the Sub-national Level		-	1,588,705
Capacity Building Initiative for Child Budgeting in Assam-2019		-	489,702
Capacity Building and Technical Support for Child Budgeting and Outcome Budgeting in Assam-20	[22]	2,356,239	2,882,998
Public Expenditure Review of Nutrition Sector in Gujarat	[23]	1,127,556	-
Public Expenditure Review of Nutrition Sector in West Bengal	[24]	2,656,000	-
Other Programme Expenses		402,406	-
Administrative Expenses		63,774	555,557
Depreciation	[03]	263,601	290,663
Less: Depreciation Transferred to Asset Fund		187,692	201,358
<b>TOTAL</b>		<b>55,474,963</b>	<b>43,439,117</b>
<b>III. EXCESS OF INCOME OVER EXPENDITURE</b>	<b>[I - II]</b>	<b>(14,868,553)</b>	<b>37,334,004</b>
Less: Transferred to Project Fund		(16,474,739)	37,427,815
Less: Transferred to General Fund		1,606,185	(93,810)

**Significant Accounting Policies and Notes to Accounts**

[27]

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 K Jha  
 President

Ritu Dewan  
 Treasurer

Place: New Delhi  
 Date:

Subrat Das  
 Executive Director

Shaji T.K  
 Finance & Admn. Lead

**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 2021**

	SCHEDULE	F.Y. 2020-21	F.Y. 2019-20
<b>RECEIPTS</b>			
<b>Opening Balance :</b>			
Cash in Hand (In INR)		19,858	11,650
Cash (In FC)		39,854	26,057
Cash at Bank (SBI & Axis)		30,917,453	2,425,426
Grant In Aid	[25]	44,627,849	78,455,738
Bank Interest	[26]	624,378	545,702
Other Income		1,236,687	477,500
Loan & Advances Changes		3,185,969	3,244,894
<b>TOTAL Rs.</b>		<b>80,652,047</b>	<b>85,186,967</b>
<b>PAYMENT</b>			
<b>FCRA Section</b>			
Enhancing Budget Accountability in India	[11]	21,288,749	3,276,317
Strengthening Organizational Capacity	[12]	7,289,594	8,307,010
IBP-Open Budget Survey 2019	[13]	292,359	237,777
To create a platform and generate discussions with grassroots civil society organizations on budgetary allocations and policies aimed at increasing farmer incomes.	[14]	6,863,451	1,302,999
Research, Training and Outreach Efforts on Financial Transparency Issues-2020	[15]	4,589,383	872,614
Ready to learn Strengthening quality of early learning for 3-6 years old	[16]	1,562,186	446,434
Advancing Social Equity through Budgets	[17]	4,972,122	-
Capacity Building Support for Civil Society Organisations to Leverage Water and Sanitation Programmes in Bihar and Odisha.	[18]	529,682	1,533,704
Building Knowledge and Capacity for Green Recovery of the State Economies	[19]	627,048	-
Vision project for Mapping of Themes, Criteria and key performance	[20]	435,076	-
Public Resources for Children Specific Schemes - The Post COVID Scenario	[21]	325,000	-
Analysis of Budgets for School Education In India.		-	1,440,000
Budget Tracking and Using the life Cycle Cost Approach in Rural Watsan		-	944,662
Analysing Trends in Clean Energy Financing by State Governments		-	3,346,067
Research, Training and Outreach Efforts on Financial Transparency Issues-2019		-	5,751,805
Scoping Study on Tax Incentives for Philanthropic Giving		-	625,000
Swasthya Humara Aadhikar-Sahayog		-	489,300
Administrative Expenses Out of General Fund		18,430	719,651
Investment made During the year		-	3,039,831
Changes in Loan/Advance and Liabilities		-	7,820,158
<b>Indian Section</b>			
Digitally Tracking Fund flow and Expenditure in Development Schemes: An Initiative for Enhancing Budget Transparency at the Sub-national Level.		-	8,539,509
Capacity Building Initiative for Child Budgeting in Assam-2019		-	1,588,705
Capacity Building and Technical Support for Child Budgeting and Outcome Budgeting in Assam-2020	[22]	2,356,239	489,702
Public Expenditure Review of Nutrition Sector in Gujarat	[23]	1,127,556	2,882,998
Public Expenditure Review of Nutrition Sector in West Bengal	[24]	2,656,000	-
Other Programme Expenses		402,406	-
Administrative Expenses		63,774	555,557
Non Recurring Expenses		-	-
Grant Refunded		600,692	-
Change in Loan and Advances		1,311,973	-
<b>Closing Balance</b>			
Cash in Hand (In INR)		3,592	19,858
Cash in Hand (In FC)		39,854	39,854
Cash at Bank ( SBI & Axis)		23,296,882	30,917,453
<b>TOTAL Rs.</b>		<b>80,652,047</b>	<b>85,186,967</b>
Significant Accounting Policies and Notes to Accounts	[27]	-	-

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  
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Praveen K Jha  
President

Ritu Dewan  
Treasurer

Place: New Delhi  
Date:

Subrat Das  
Executive Director

Shaji T.K  
Finance & Admn. Lead

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