



Training on Budget Sensitisation for the Post-Matric Scholarship for Scheduled Castes

A Training Module for Facilitators

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Table of Contents

I. Introduction	3
Objective	3
What is the Target Audience of the Training?	3
Structure of Training Module	3
II. Training Content	4
III. Learning Framework for the Training	5
IV. Logistics and Execution	7
Training Needs Assessment	7
Hosting Sessions	7
Assessments/Quizzes	7
Group Work	8
Communication during Sessions	8
Communication with Participants Outside the Sessions	8
V. General Facilitation Tips	9
VI. Session Plans	10
Session 1: Budget Basics and Budget Tracking	10
Session 2: Unpacking Budgets - Beneath the Numbers	14
Session 3: Budgetary Strategies for Inclusion	17
Session 4: Turning Knowledge into Action	20
Annexure I: Quizzes	22
Annexure II: Worksheets	27
Annexure III: Feedback Form	31
Annexure IV: Sample Questionnaire for Training Needs Assessment	33
Annexure V: Resources for Facilitators	37



Abbreviations

A/AE	Actual Expenditure
BE	Budget Estimates
CBGA	Centre for Budget and Governance Accountability
CSS	Centrally Sponsored Scheme
MCQ	Multiple Choice Question
NCDHR	National Campaign on Dalit Human Rights
OBI	Open Budgets India
PMS	Post-Matric Scholarship
PPT	PowerPoint Presentation
RE	Revised Estimates
SC	Scheduled Caste
SCSP	Scheduled Caste Sub Plan
ST	Scheduled Tribe
TNA	Training Needs Assessment
TSP	Tribal Sub Plan

I. Introduction

This training module is a resource and a guide for facilitators to deliver a training on budget sensitisation. The focus of this training is sensitisation on the Post-Matric Scholarship for Scheduled Caste students (PMS-SC), a Centrally Sponsored Scheme (CSS). The training introduces basic budget concepts, processes and institutions, and locates PMS-SC within this framework. It covers the planning, budgeting and implementation processes for the PMS-SC scheme; budget tracking and analysis for the same; and analysis of the Schedule Caste Sub-Plan (SCSP). Finally, it focuses on how this knowledge base can be used for advocacy.

Objectives

The aim of this training is to strengthen participants' agency to collectively engage and advocate with the government apparatus at the state and national level to access entitlements under the PMS-SC scheme and to ensure accountability in the scheme's implementation and use of resources. Specifically, the training will:

- Build the capacity of participants to understand common budget terms and concepts, budget and planning processes, and the documents and institutions involved;
- Help them locate, track and analyse the budget for PMS-SC, and track the flow of funds from the Union Government to the level of service delivery; and
- Enable them to engage more effectively in advocacy for better implementation of the scheme.

What is the target audience of the training ?

This training is aimed at student volunteers engaged with the National Campaign for Dalit Human Rights (NCDHR). NCDHR has been supporting these students in accessing higher education and relevant entitlements, including PMS-SC, as well as developing their collective agency to engage in advocacy on public finance and service delivery of government programmes.

Structure of training module

This module is intended to be a resource for the facilitators who will host sessions in the training. It provides the schedule and structure of the training, the learning framework envisaged for the training, detailed plans and facilitation notes for each session, resources used in the training such as quizzes, exercises, assignments and feedback forms, and some resources on budgets for further reference.

II. Training Content

Session	Estimated Duration	Content	Method of Delivery
Session 1:			
Budget Basics and Budget Tracking	2 hours 30 min	Importance of budgets Basic terms and concepts relating to government budgets in India Comparison with student/ household budget Tracking and analysing budget allocations with a focus on PMS-SC allocations	Experience sharing Presentations Hands-on group exercises Live virtual tour of supplementary resources (OBI Portal)
Session 2:			
Unpacking Budgets: Beneath the Numbers	2 hours 30 min	Budget and planning processes of the Union Government, and actors involved therein Planning and implementation of the PMS-SC scheme Issues in design, implementation, and budget execution of the PMS-SC scheme Identifying issues for budget analysis and policy engagement	Presentations Short videos Group discussion
Session 3:			
Budgetary Strategies for Inclusion	2 hours 30 min	Overview of budgetary strategies for inclusion Evolution and features of SCSP Analysing SCSP	Presentations Hands-on group exercises
Session 4:			
Turning Knowledge into Action	2 hours 30 min	Framework for advocacy Steps for advocacy Role of social audits Strategies for advocacy of PMS using issues identified in previous sessions	Experience sharing Presentations Case study Group discussion

III. Learning Framework for the Training

- Each session of the training is intended to build on the existing knowledge and experience of participants, and impart both general concepts and specific knowledge and skills that will be useful in policy engagement.
- The approach of each session is to combine existing knowledge and experience with formal knowledge and technical skills, using experience sharing, discussion, presentations, assessments and hands-on exercises.
- By the end of each session, participants should be equipped with relevant knowledge, strategies and the skills needed to track budgets, make critical assessments, identify issues for a scheme, and strengthen their advocacy efforts.

Session	Existing Knowledge	General Concepts	Specific Knowledge and Skills
Session 1 <i>Budget Basics</i>	Basic awareness of budgets from media, education; experience maintaining a personal or household budget Experience applying for a PMS-SC	Introduction to government budgets: key concepts and terms	Understanding where schemes like PMS-SC fit within the larger budget framework How to locate and track the budget for a particular scheme (PMS-SC)
Session 2 <i>Unpacking Budgets: Beneath the Numbers</i>	Awareness of government actors and institutions Experience of PMS-SC and other advocacy	Introduction to budget processes and institutions, and identifying windows for public participation Overview of factors that determine the effectiveness of budgets, such as planning, funding pattern, resource adequacy fund flow and utilisation	Ability to interpret the budget for a scheme like PMS-SC, by examining guidelines, funding patterns, resource adequacy, fund utilisation and other factors Identifying and formulating issues for policy engagement

Session	Existing Knowledge	General Concepts	Specific Knowledge and Skills
Session 3 <i>Budgetary Strategies for Inclusion</i>	Awareness of 'Dalit Budget' Experience in advocacy for the Dalit community	Overview of budgetary strategies for inclusion	Understanding the budgetary strategy for Dalits: Scheduled Caste Sub-Plan (SCSP) Understanding how to analyse SCSP and identify issues for policy engagement
Session 4 <i>Turning Knowledge into Action</i>	Experience in advocacy	How to use understanding of budgets in general and budgeting for SCSP and PMS-SC for advocacy	How to use issues identified in previous sessions for advocacy of PMS-SC Identifying actionable strategies for advocacy

Note to Facilitators

The material on budget sensitisation for PMS-SC has been organised into four sessions, each with a duration of two-and-a-half hours. The sessions may be shortened, or otherwise reorganised by the facilitator to suit their requirements.

The points listed in the Learning Framework are indicative. Facilitators may judge for themselves how the participants are situated vis-à-vis the learning material.

IV. Logistics and Execution

This module is intended for a training conducted through an online or virtual medium. However, much of its content may be adapted for use in a physical training.

Training Needs Assessment

A training needs assessment (TNA) can be done before hand to assess the capacity and needs of the participants. This will help the facilitator tailor the training to suit the participants' requirements. The TNA can be conducted through a small questionnaire that assesses the existing knowledge base of the participants on budgets, policy engagement, relevant welfare schemes and other related areas, as well as their expectations from the training. The questionnaire can be administered either online through a Google form, or in person.

Hosting Sessions

- The sessions will be conducted on a virtual platform such as Zoom or Google Meet.
- A presentation on using the different features of the online platforms (Zoom, Google Meet etc.), and clear logistical announcements explaining the Dos and Don'ts to be followed during the session should be made at the beginning of the training.
- It is preferable to have multiple hosts for the virtual meeting. Hosts other than the facilitator can coordinate admission to the meeting, mute/unmute participants as required and manage any disturbances that may arise during the session.
- Consent should be taken from participants before recording the session. Platforms such as Zoom have a feature where participants are automatically asked for consent when they enter the meeting.

Basic features on virtual platforms (e.g. Zoom) can be used to facilitate **interaction during the training**. For instance, for a simple yes/no question, participants can be asked to switch their videos on for 'yes' and off for 'no'.

Assessments/Quizzes

Quizzes are regularly used in the training. Quizzes may be conducted in different ways, depending on the participants' accessibility and comfort with the chosen medium. Some options are listed here:

- Interactive software: Software such as Mentimeter can be used to conduct quizzes. This provides the advantage of the facilitator being able to see the answers in real time. For this, participants have to go to menti.com, enter a code, enter a nickname, and then answer questions. A subscription is

needed to field multiple questions. (A free account is limited to 5 quiz questions and 2 other questions).

- Polling features on virtual platforms: Polling features are available on paid accounts for virtual platforms such as Zoom. The host can create polls prior to the meeting ('add' option under Polls), and conduct them during the meeting. Later, the host can get a detailed report of who answered what. On Google Meet, the polling feature is available for Google Enterprise accounts. These features offer the advantage of being on the same platform as the quiz.
- Slides shared on screen: This is the simplest way to conduct a quiz. Questions are displayed on a slide, and the participants can answer verbally or through the chat feature.
- Google Forms: This is suitable for assessments or quizzes held before or after sessions, which participants can take on their own time.

Basic instructions must be shared with the participants at the start of the training, on whichever format is being used for quizzing. In case none of the formats works due to technical issues, or if participants cannot use the chosen platform to answer questions, they can be asked to WhatsApp their answers.

Sample questions for each session are provided in Annexure 1.

Group work

Group work is required in some of the training sessions. For this, the following options can be explored:

- Breakout sessions on a virtual platform: On Zoom, for example, breakout sessions can be created and invites sent to the respective groups in advance.
- Separate sessions on a virtual platform: If the feature for breakout sessions is not available, individual Zoom or Google Meet sessions can also be created for each group and the links shared beforehand
- WhatsApp groups: Smaller groups can be created on WhatsApp, where they can discuss the task/exercise assigned and exchange notes. However, the scope for proper interaction on these groups may be limited.

Communication during the sessions

- The Raise Hand option on Zoom and (corresponding features on other platforms) can be used by participants to ask or answer questions during the session.

Communication outside the sessions

- **Prework:** Prior to the training, there may be a need to communicate with participants, to send reading material, instructions for activities or collect information. For this, a mailing list can be created or the communication can be shared with coordinators, who will then pass it on to the participants.

- **General coordination:** After the initial communication, it would be good to have the participants' phone numbers and email IDs handy for subsequent communication. If email access is a challenge, then a WhatsApp group can be created for any important communication between sessions.
- **After the sessions,** participants will also need to submit homework assignments and feedback on the sessions. Depending on the access, this can be done directly, through WhatsApp, through email or through coordinators/resource persons. Feedback can also be gathered using a Mentimeter/Google form.

A simple way of gathering feedback is by using **emoji-based responses**. The response form can be designed with emoticons for happy face 😊, sad face ☹️, or neutral face 😐. The participants will be asked to choose one to show if they liked the training, did not like training or if they thought it was okay.

V. General Facilitation Tips

- Set the ground rules and norms at the outset of each session
- Before getting into the content, include a round of introductions or an ice-breaker.
- Start each session with a brief discussion with the participants to set and align expectations. Also recap key learnings from the previous session.
- If a presentation is taking more time than anticipated, pause and check in with the participants.
- Each session should achieve a good balance of presentation and discussion/groupwork to ensure maximum engagement.
- During quizzes, encourage all the participants to answer the questions; at least some should be encouraged to answer verbally, while others can answer in the chat box.
- Take questions and suggestions from the participants at the end of each session.



DOs

- Be flexible. The training schedule may change depending on the participants' needs
- Be accommodating if participants need more time to work on a particular concept/exercise
- Respect participants' local knowledge and lived experience
- Ensure that all resources (quizzes, exercise sheets, feedback forms) are available beforehand



DON'Ts

- Let any one person dominate the discussion.
- Speak more than the participants — encourage freeflowing discussions among participants
- Read out from the slides – prepare beforehand so your presentation is engaging

VI. Session Plans



Session 1: Budget Basics and Budget Tracking

Objectives

- To inform participants about the fundamental concepts relating to government budgets, building on their existing knowledge base.
- To familiarise participants with the process of locating and tracking budgets for the flagship scheme for the education of Scheduled Caste students: the Post Matric Scholarship.

Expected Outcomes

By the end of this session, participants will have:

- A broad understanding of the importance of budgets, and the terms, concepts and purpose of government budgets
- Clarity on PMS-SC, its objectives, coverage, and features
- The ability to locate and track government budgets, in particular, the budget for PMS-SC

Structure of Session

Welcome note and introductions	10 minutes
Personal budget exercise	30 minutes
Presentation on budget basics and quiz	40 minutes
Break	10 minutes
Presentation and exercise on budget tracking and analysis	45 minutes
Discussion	15 minutes

Resources/Materials needed

- A previously designed quiz
- A blank template for the group exercise on budget calculation;
- Three PowerPoint Presentations
- A handout on important budget terms (to be mailed to the students or sent through WhatsApp after the first session is complete)
- A homework assignment

Facilitation Notes for Session 1

Introduction

- Welcome the participants and explain the objectives of the whole training, as well as this particular session.
- Present introductory slides on different features on the online platform.
- After this, ask the participants to introduce themselves.
- Ask participants their expectations from the training series. Some of the specific requirements of the participants can then be taken up in the later sessions, as far as possible.

Personal budget exercise

- Put up a slide with the instructions on the screen
- After explaining the conditions, divide the group into smaller breakout groups of 4 or 5 each (depending on the number of participants) and invite them to join separate zoom conference rooms. (One representative from the group of facilitators must be present to facilitate this process with each breakout group.)
- Each facilitator should project a Google document on their screens and ask the participants to discuss the heads of expenditure that they would want to put down as part of their personal budget, along with the amount of money they would earmark for that particular head of expenditure.

- Ask the group to come to a consensus before noting down each head in the Google document.
- Merge the breakout groups back into the main group. Ask a representative from each group to present how they have budgeted.
- Note the challenges and important points arising out of these presentations and sum them up at the end of the exercise in 5 minutes. Also highlight similarities and dissimilarities between a student or household budget and a government budget.

ICE BREAKER

Instead of simply asking the participants their names, the introduction round can be made more engaging by asking each participant to think of an animal that best represents who they are, based on their prominent characteristics. Then the facilitator can invite them to introduce themselves to the larger group along with their choice of animal or bird and why they have chosen it. If necessary, the facilitator may begin with himself/herself as an example, to get the ball rolling.

Presentation on Budget Basics

- Present the slides while pausing to elicit feedback/ spark a discussion, and address questions if any.
- After the presentation, conduct a quiz with 6-7 questions around the concepts covered in the previous presentation.
- After the quiz, move on to the next presentation and exercise on Budget Tracking and Analysis.

Presentation on Budget Tracking and Analysis with Exercise on PMS-SC

- Present slides on types of budget analyses, locating budgets and reading budget documents. Discuss the meaning of Budget Estimates, Revised Estimates and Actuals.
- Give participants a blank template to fill up allocations under PMS-SC and to note the change in percentage in allocations over the last two years.
- For the exercise, the larger group can be divided into smaller break-out groups (of 4-5 members) in separate conference rooms on Zoom, each guided by a facilitator. Each group will be asked to fill out the template within 20 minutes, starting by going to www.indiabudget.gov.in and accessing the documents relevant to this exercise.
- At the end of 20 minutes, the templates will need to be submitted to the facilitator. These filled in templates can then be used to prepare the training report later, as worksheets.
- Discuss the difficulties in the task if any; discuss how to interpret budget trends for PMS-SC.

Discussion and Conclusion

- Let participants raise queries and share feedback on the session, and any other challenges they faced while working on the exercise.
- Keep the homework assignment ready to be shared with the participants.

Session Activities

- Experience sharing on student/household budget
- Hands-on group exercise tracking the PMS-SC budget (and MoSJE budget) from Union Budget documents
- Quiz

Key Messages

- A Government budget has two sides, an expenditure budget and a receipts budget.
- Each Union Budget document provides data on the budget estimates of the current financial year, the budget and the revised estimates of the previous financial year, and the actual expenditure incurred two years earlier.
- Budgets for particular schemes (like PMS-SC) can be located in the relevant Ministry/Department's Detailed Demand for Grants; tracking budgets across years can reveal important trends
- Tracking and analysing budgets is important to hold governments accountable for the welfare of disadvantaged groups

Session 2: Unpacking Budgets – Beneath the Numbers

Objectives

- To share with participants how government budgets are prepared, implemented and audited, and which institutions are involved in the formulation of the budget and flow of funds. Understanding budget processes will also help in determining the scope and platforms for policy engagement.
- To discuss the processes and institutions involved in the planning and budgeting for PMS-SC. This is to locate issues in implementation of the scheme and formulate points for policy engagement.

Expected Outcomes

By the end of this session, participants will have:

- A broad understanding of the timeline for budget preparation, and the processes involved in preparation and implementation of budgets
- Familiarity with actors involved in budgetary processes, and opportunities for engagement along the budget cycle

- Familiarity with factors determining the effectiveness of budgets, such as funding patterns, resource adequacy, fund utilisation and others, with a focus on PMS-SC
- Identification of relevant actors and issues for policy engagement.

Structure of Session

Recap and revision through a quiz	10 minutes
Introduction	5 minutes
Presentation on budget processes and actors and quiz	45 minutes
Break	10 minutes
Presentation on budget planning and implementation under PMS-SC scheme and quiz	55 minutes
Discussion and Question & Answer session	20 minutes
Feedback	5 minutes

Resources/Materials needed

- Quiz for a recap of the previous session
- Two presentations (Budget processes and institutions and PMS-SC budget implementation), along with quizzes for each
- Feedback form

Facilitation Notes for Session 2

The session will be divided into two parts with a small break in between.

Introduction and Recap

- Start the session with general welcome back greetings and an introduction of the module.
- Give a small recap of the previous session and test the participants through a quiz based on the previous session.

Presentation on Budget Processes and Actors

- Show a video clip of the four stages of the budget cycle, followed by a simple explanation in words
- Present slides on how the budget is formulated, which institutions are involved in budget formulation, and the timeline for the same. Highlight the windows for policy engagement during this process.
- Present slides identifying actors who can influence budget, and the role they play.
- After the presentation, conduct a quiz of 6-7 questions based on the content delivered. The quiz can have questions in various formats, e.g., multiple-choice questions, true or false questions.
- Break for 10 minutes.

Presentation on budget planning and implementation under the PMS-SC scheme

- Present slides on budget planning, fund sharing methods and the fund flow system under PMS-SC, and the issues therein. Encourage participants to identify issues on their own before presenting slides on issues.
- Present slides on how to comment on the effectiveness of budgets. Try to help the participants to remember and connect this to what was covered in the previous session on budget tracking.
- Present slides on other issues and what needs to be done. Connect this to the issues participants have faced themselves.
- After the presentation, conduct a quiz of 6-7 questions based on the content delivered.

Discussion and Q&A

- Encourage participants to clear their doubts and ask questions.

Conclusion

- Discuss the key messages from the session.
- Collect real-time feedback from the participants using an emoji-based response form.
- Share the feedback form with participants for more detailed feedback

Session Activities

- Recap quiz, and quizzes for each of the presentations
- Discussion

Key Messages

- The budget cycle has four stages: Preparation, Enactment, Implementation, Audit.
- There are various institutions/actors involved in budget preparation, who can be approached for policy engagement.
- Issues in the fund sharing pattern, fund flow, and planning impact the effectiveness of budget implementation.
- The budget for the PMS-SC scheme is impacted by the resources available to the implementing Ministry
- Budgets can be analysed in terms of temporal trends, adequacy, and the timing and levels of utilisation.

Session 3: Budgetary Strategies for Inclusion

Objectives

- To share with participants the need for budgetary strategies for inclusion; and to share the major such strategies used in India
- To explain the history and evolution of SCSP/TSP; to discuss the guidelines, features and issues with SCSP
- To equip participants to analyse allocations in SCSP and identify gaps; and to use this knowledge in their policy engagement strategies

Expected Outcomes

- Participants will understand the importance of budgets as a tool for social inclusion
- Participants will be aware of SCSP (History, features, guidelines)
- Participants will be able to analyse allocations in SCSP and identify gaps

Structure of Session

Pre-session activities	-
Introduction	15 minutes
Presentation on SCSP and quiz	50 minutes
Participant interaction	15 minutes
Exercise: Analysis of SCSP budget in Union Budget	55 minutes
Reflection and conclusion	15 minutes

Resources/Materials needed

- Presentation on SCSP
- Questions for each of the quiz breaks
- Resource material for activity (SCSP statement, data etc.)
- Messages/handouts to be shared before and after the session

Facilitation Notes for Session 3

Pre-session activity 1

- A day before the session, ask participants to submit a photo of themselves holding their favourite textbook/any book that inspires them. (They need not show their faces if not comfortable). They can send this photo through WhatsApp to a given phone number.

- During the presentation, display some of these photos in between slides. Ask that particular participant to share why s/he likes that particular book.
- The aim of this activity is to allow participants to speak, share their ideas and get to know each other.

Pre-session activity 2

- A day before the session, ask participants to locate the statement 'Allocation for Welfare of Scheduled Castes' for Union Budget 2021-22, and download it on to their phone/laptop.
- The aim of this activity is to engage participants in searching for budget documents, and have a look at the SC budget statement for the session's exercise.
- Optional: ask participants to also locate the Gender Budget and Child Budget for 2021-22.

Note: Instructions for both activities can be sent through WhatsApp in the form of an audio recording or via SMS. A list of participants and their phone numbers should be collected beforehand.

Introduction

- The aim of this activity is to have some interaction and to set the context for the session
- Ask the participants a question (For e.g., what do you think are the two biggest development challenges India faces today/what are the biggest challenges Dalits in your state or region face/do you think the Indian Government spends enough money on education?)
- Encourage at least 2-3 participants to give spoken answers
- Give other participants the option of typing their answers in the chat box

Presentation

- Introduce the session by discussing the learning objectives. Share the ground rules.
- Discuss the different groups that are most vulnerable, types of disadvantages, and relation to public policy. Connect this to the answers given during the introductory activity.
- Discuss the evolution of SCSP/TSP, guidelines, features and challenges.
- Ask 3-4 multiple choice questions related to the slides just presented.
- Discuss the answers to the questions.
- Take questions/comments from participants.

Participant Interaction

- Display 3-4 of the pictures submitted in the pre-session activity
- Call upon those participants to share their thoughts on the book in the picture

Exercise: Analysis of SCSP statement in the Union Budget

- Put up slides analysing the SCSP statement (now known as Allocations for Welfare of Scs)
- Ask participants if they were able to find the statement 'Allocations for Welfare of SCs.'
- Ask them if they had any difficulties locating it and to share details. At this point, you can discuss some of the general challenges in accessing and analysing budgets
- Discuss how to locate SCSP/TSP statements; refer to resources on the OBI portal
- Conduct the exercise
- Some questions to work on can be: Which schemes are included in the statement? Which schemes provide direct benefits to SCs and which ones are irrelevant? What proportion of the Union Budget goes to SCs? How many schemes are there for SC women? What are the gaps in the statement? How can the statement be improved?

Reflection and Conclusion

- Recap the key messages from the session
- Open the floor for questions
- Take real-time feedback on the session

Post-session

- Share the PPT with the participants
- Ask participants to share three points they learnt from the session later that day via email, SMS or WhatsApp
- An SMS reminder can be sent to the participants for this

Activities

- Pre and post-session activities
- Hands-on exercise on SCSP analysis

Key Messages

- It is important to differentiate between incidental benefits and policy-driven benefits for Scs
- SCSP can raise accountability for the welfare of SCs in terms of adequacy of budget allocation, the extent of fund utilisation, and achievement of physical targets and outcomes

Session 4: Turning Knowledge into Action

Objectives

- To discuss participants' existing experiences of advocacy, including difficulties faced; to introduce some basic frameworks for thinking about advocacy, budget advocacy in particular, and to share successful examples of advocacy
- To enable participants to think through major steps in planning advocacy strategies through a case study; to enable participants to discuss and formulate advocacy strategies for PMS-SC

Expected Outcomes

- Participants will be able to think through advocacy strategies in a structured way, identifying goals, evidence, influencers and tactics
- Participants will be able to formulate strategies for advocacy for PMS-SC, focusing on issues identified throughout the training and linking them with specific policy/budgetary changes required

Structure of Session

Recap and Introduction	10 minutes
Discussion on participants' experience of advocacy	15 minutes
Presentation on advocacy frameworks, examples	30 minutes
Break	10 minutes
Case study and group discussion	40 minutes
Discussion on advocacy strategies	35 minutes
Conclusion	10 minutes

Resources/Materials Needed

- Quiz on Mentimeter/ Google form/ Word document
- Presentation
- Case study on NCDHR
- Questions for group work

Facilitation Notes for Session 4

Recap and Introduction

- Welcome participants to the session and contextualise the content to be covered.

- Recap the content covered in the previous session through multiple choice questions (MCQ)
- Reiterate the issues in planning, budgeting and implementation of PMS-SC, as those will be relevant for the discussion on advocacy strategies

Discussion and Presentation

- Ask participants to share their experience of advocacy so far, using the guiding questions on the slides
- Present slides on advocacy framework and steps in budget advocacy; connect the components to what participants have just shared
- Discuss successful examples of advocacy, asking participants to reflect on the strategies and tactics used
- Show the video on the MGNREGS social audit; based on this, ask participants how they would do a social audit for PMS-SC in their district. This can be done through a group discussion, depending on the availability of time.
- Break for 10 minutes.

Case Study

- Divide the participants into groups
- Ask the groups to go through the case study and discuss answers to the questions. Here you can put up the slide with the questions.
- After the allotted time, ask the groups to share their answers. Ensure every group has a chance to participate in the discussion. Also ask them if they have any other thoughts on the case study
- Summarise the key messages from the discussion

Discussion on Advocacy Strategies

- Use guiding questions to drive the discussion on advocacy strategies, including goals, generation of evidence, identifying influencers and methods/tactics.

Activities

- Sharing experience with advocacy
- Case study
- Discussion on advocacy strategies for PMS-SC

Key Messages

- There have been many successful cases worldwide of advocacy being used to change policies and budgets in progressive directions
- Advocacy strategies must be formulated carefully, and include specific goals and tactics, targeted at particular influencers, and platforms

Annexure I: Quizzes

Quiz Questions for Session 1

1. Name two differences between a student budget and a government budget.
2. Name two similarities between a student budget and a government budget.
3. Which of the following are examples of non-recurring expenses and why: Rent, phone, bus travel, college fees, motorbike (Note: Answers may not be clear cut; for example, the purchase of a phone could be non-recurring but data recharge would be recurring? Let participants discuss and flesh out their answers.)
4. Which of these is a budget document? (You can choose more than one answer)
 - a. Annual Financial Statement
 - b. Receipts Budget
 - c. Budget Manifesto
5. Which of these is not covered in the expenditure budget?
 - a. Budget Estimates for Schemes
 - b. Tax Revenue
 - c. Actual Expenditure for Schemes
6. Which of these are examples of Revenue Expenditure?
 - a. Salaries
 - b. Rent
 - c. Purchase of Equipment
7. When is the budget in deficit?
 - a. When the government's expenditure is more than its receipts
 - b. When the government's receipts are more than its expenditure
 - c. When the expenditure and receipts match
8. What are Centrally Sponsored Schemes?
 - a. Schemes for which funding is shared between the Union and State Governments
 - b. Schemes that are completely funded by the Union Government
 - c. Schemes that are completely funded by State Governments
9. What kind of scheme is the Post Matric Scholarship?
 - a. A Central Sector Scheme
 - b. A Centrally Sponsored Scheme
 - c. A State Government scheme

10. Which Ministry implements the PMS-SC scheme?
 - a. Ministry of Social Justice and Empowerment
 - b. Ministry of Health and Family Welfare
 - c. Ministry of Education
 - d. Ministry of Tribal Affairs
11. Which of the following groups pay taxes in India?
 - a. Businesspersons
 - b. Farmers
 - c. Domestic workers
 - d. All of the above
12. Which of the following will you not find in a budget for 2021-22?
 - a. 2020-21 RE
 - b. 2021-22 BE
 - c. 2021-22 A
 - d. 2019-20 A
13. Where can you find the Union Budget documents of the government? What are the steps involved?

Quiz Questions for Session 2

1. What is the first stage of the budget cycle?
 - a. Enactment
 - b. Consultation
 - c. Preparation
 - d. Audit
2. Which of these is NOT a stage of the budget cycle?
 - a. Budget Presentation
 - b. Preparation
 - c. Budget Survey
 - d. Audit
3. When does the process of budget preparation start?
 - a. March
 - b. September
 - c. August
 - d. February

4. The Budget Circular is shared with all Ministries in January. True or false?
5. What is the last date for preparation of Annual Action Plans for PMS-SC by States?
 - a. 28th February of the preceding financial year
 - b. 28th March of the preceding financial year
 - c. 15th March of the preceding financial year
 - d. 15th April of the preceding financial year
6. What is the new fund sharing ratio between the Centre and States for the PMS-SC scheme?
 - a. 100 per cent funded by the Centre
 - b. 90:10
 - c. 60:40
 - d. 75:25
7. What are the issues with the new fund sharing ratio for the PMS-SC?
 - a. It is the fund sharing ratio of a core scheme
 - b. There is a 5 per cent limit on the central assistance over the base period
 - c. Both a and b
 - d. None of the above
8. How will funds flow under the PMS-SC scheme, as per the new guidelines?
 - a. Through the State consolidated fund
 - b. Both the Central and State shares to be directly transferred to beneficiaries' accounts by the State Finance Department
 - c. Central and State shares to be separately transferred to beneficiaries' accounts
 - d. Through the district treasury
9. Do you think the budget resources available to the MoSJE impact budget allocation for the PMS SC scheme?
 - a. Yes
 - b. No
10. Which among the following issues has not been tackled by the new guidelines?
 - a. Issues over revisions and adherence to family income as an eligibility criterion
 - b. Lack of a specified timeline for submission of the action plan, application forms, and disbursement of funds
 - c. Issues in beneficiaries' data
 - d. Both a and c
 - e. All of the above
 - f. None of the above

11. Under the committed liability system, States get as much funding as they need, based on the number of eligible beneficiaries. True or false?
12. What is the major change in fund flow for the PMS-SC scheme as per the 2021 guidelines?
13. If you had a chance to talk to an MP or a government official, which two PMS-SC issues would you raise before them?

Quiz Questions for Session 3

1. When was the Special Component Plan (SCP) introduced?
 - a. 2006
 - b. 1979
 - c. 1956
 - d. 2013
2. What is the current name of the SCSP?
 - a. Special Component Plan (SCP)
 - b. Plan for Development of Scheduled Castes
 - c. Scheduled Caste Budget Plan
 - d. Development Action Plan for Scheduled Castes
3. Under SCSP, are funds earmarked from all schemes of the government?
 - a. Yes
 - b. No
4. What is the purpose of SCSP?
 - a. To implement separate schemes for SCs
 - b. To provide cash transfers to SCs
 - c. To ensure the benefits of development reach SCs
 - d. To report allocations for SCs in a separate budget statement
5. State Governments have to allocate funds for SCs under SCSP. True or false?
 - a. True
 - b. False
6. Why do you think the benefits of government budgets do not reach everyone equally?
7. Name three targeted schemes for SCs/Dalits?
8. The majority of schemes listed in SCSP have direct benefits for SCs. True or false?

-
9. In which of the following Union Budget documents can you find the SCSP?
 - a. Budget at a Glance
 - b. Expenditure Profile
 - c. Receipt Budget
 - d. Annual Financial Statement

Quiz Questions for Session 4

1. The purpose of advocacy is always to change laws or government policies. True or false?
2. Name five different categories of people you can approach for advocacy.
3. List 3-4 issues relating to the PMS-SC scheme that you would bring up in a conversation with the State-level secretary for the Department of Social Justice and Empowerment. What about in a conversation with a newspaper journalist — would your answer change?
4. What steps would you follow to undertake a social audit of PMS-SC in your area?

Annexure II: Worksheets

I. Exercise on Student Budget (Session 1)

Make your own Budget

Sources		Amount (Rs)	
		Per Month	Per Year
Money received from home			
Scholarship received			
Income earned from job			
Loan			
Any other sources:			
Total income (I)			
Expenditure			
Tuition fees			
Accommodation (hostel fees or rent)			
Food (groceries/ Mess fees)			
Clothes			
Transportation			
Mobile bills			
Books and stationery			
Electricity, gas, water			
Loan repayment			
Sports/Hobbies			
Medical/Health expenses			
Any other expenses:			
Total expenditure (E)			
Surplus (I-E)			
Deficit (E-I)			

II.Exercise on Tracking Budgets (Session 1)

Tracking Budget for MoSJE from Union Budget Documents

Please fill up the following table:

MoSJE Total Budget	Actual Expenditure for 2019-20 (2019-20 A)	Budget Estimates for 2020-21 (2020-21 BE)	Revised Estimates for 2020-21 (2020-21 RE)	Budget Estimates for 2021-22 (2021-22 BE)	Change in Allocation (%) (2021-22 BE as compared to 2020-21 BE)

Tracking Budget for Post Matric Scholarship from Union Budget Documents

Please fill up the following table:

PMS-SC	Actual Expenditure for 2019-20 (2019-20 A)	Budget Estimates for 2020-21 (2020-21 BE)	Revised Estimates for 2020-21 (2020-21 RE)	Budget Estimates for 2021-22 (2021-22 BE)	Change in Allocation (%) (2021-22 BE as compared to 2020-21 BE)

III.Homework Sheet for Tracking Budgets (Session 1)

Please fill up the following table:

Scheme/ Institution	2019-20 A	2020-21 BE	2020-21 RE	2021-22 BE	Change in Allocation (%) (2021-22 BE as compared to 2020-21 BE)
Pre-Matric Scholarship for Scs					
National Commission for Scheduled Castes					
National Fellowship for SCs					
National Overseas Scholarship for SCs					
<i>Pradhan Mantri Adarsh Gram Yojana</i>					

IV. Exercise: Analysis of 'Allocations for Welfare of Scheduled Castes' Statement (Session 3)

Group Work for Analysis of Allocations for SCs from Union Budget Documents

Please fill up the following table:

	Actual Expenditure for 2019-20 (A)	Budget Estimates for 2020-21 (BE)	Revised Estimates for 2020-21 (RE)	Budget Estimates for 2021-22 (BE)	Change in Allocation (%) (2021-22 BE as compared to 2020-21 BE)
Total Allocations for Welfare of Scheduled Castes (A)					
Total Allocation for Centrally Sponsored Schemes (B)					
Total Allocation for Central Sector Schemes (C)					
Sum of Allocations for Centrally Sponsored Schemes and Central Sector Schemes (B+C)					
Share in allocations for welfare of SCs in total CSS and Central Sector schemes $(A/(B+C)*100)$					

Annexure III: Feedback Form

Feedback Form

Name: _____

Email ID: _____

Location: _____

1. What is your overall rating of the training ?

Excellent..... Very good..... Good..... Fair..... Poor.....

2. Please assess the following aspects of the training:

	Excellent	Very good	Good	Fair	Poor
a. Meeting your overall expectations	5	4	3	2	1
b. Content of the training	5	4	3	2	1
c. Materials provided during the training	5	4	3	2	1
d. Opportunities for active involvement of participants in the learning process	5	4	3	2	1
e. Exercises to practice the application of knowledge and skills acquired during the training	5	4	3	2	1
f. Atmosphere of the training	5	4	3	2	1

3. The training was (tick whichever statement fits best)

i. Too long..... II. Just right.....III. Too short.....

4. Which features/sessions did you like most in the training? (Strengths of the training)

5. Which features/sessions did you like the least in the training? (Gaps in the training)

6. What changes would you recommend to improve the training and make it more effective?

7. Any other comments

Please submit this form to the training facilitator. Thank you!

Annexure IV: Sample Questionnaire for Training Needs Assessment

Questionnaire for Training Needs Assessment

1. Personal Information

Name	
Which course are you pursuing? (Please click on the appropriate option)	a) Senior Secondary b) Graduation c) Post-Graduation d) M.Phil/Ph.D
Name of your school/ college/ university	
State in which your school/ college/ university is located	
State of domicile	
Which language would you prefer for the training? (Please click on the appropriate option)	a) Telugu b) Hindi c) English
Email id	
Contact number	

2. Have you ever seen a budget document?

- a) Yes
- b) No

If yes, please answer the following questions:

3. Which level of government was the budget document for? (you can choose more than one option)

- a) Panchayat Budget
- b) Municipal Corporation Budget
- c) State Budget
- d) Union Budget

4. Have you ever collected data from a budget document for your work?
 - a) Yes
 - b) No
5. If yes, for which scheme have you collected data from the budget? (you can choose more than one option)
 - a) Scheduled Caste Sub-plan
 - b) Pre-matric Scholarship Scheme
 - c) Post-matric Scholarship Scheme for SCs
 - d) Self-Employment Scheme for Liberation and Rehabilitation of Manual Scavengers (SRMS)
 - e) Any others? Specify:
6. Under which sector is the budget for PMS-SC reported in Union and State government budget documents?
 - a) Social Sector
 - b) Economic Sector
 - c) General Sector
7. How much does the education budget/public expenditure in India come to as a proportion of GDP?
 - a) More than 3 percent of GDP
 - b) Less than 3 percent of GDP
8. Have you heard about the Scheduled Caste Sub-plan (now called Development Action Plan for SCs or DAPSC)? (Please click on the appropriate option)
 - a) Yes
 - b) No
9. What are the main objectives of SCSP strategy?
 - a) Allocation of funds for SCs in proportion to their population in ongoing schemes/Programmes of the Union and State government
 - b) Separate budget allocation for SCs
10. Are you aware of the Post Matric Scholarship for SCs (PMS-SC)?
 - a) Yes
 - b) No

If yes, answer the following questions:

11. How did you come to know about the PMS-SC scheme?
 - a) From discussions in NGO meetings
 - b) Through training/orientation programmes by NCDHR
 - c) From your school, college and university
 - d) From different media sources
 - e) By reading the Guidelines of the Scheme
12. When was the PMS-SC scheme for SC/ST students started?
 - a) 1944
 - b) 1980
13. What are the components available under PMS-SC?
 - a) Maintenance allowance
 - b) Reimbursement of compulsory non-refundable fees
 - c) Study tour charges
 - d) Thesis typing
 - e) All of the above
14. To avail of the PMS-SC scheme, parents'/guardians' income from all sources should not exceed:
 - a) Rs 2.5 lakh per annum
 - b) Rs 2 lakh per annum
15. Who can avail of the PMS-SC scheme?
 - a) Students studying at the post-matriculation or post-secondary stage
 - b) Students studying at the matriculation or pre-secondary stage
16. Which ministry/institution is involved in implementation of the PMS-SC scheme?
 - a) Ministry of Social Justice and Empowerment
 - b) National Scheduled Castes Finance and Development Corporation
 - c) National Safai Karamcharis Finance and Development Corporation (NSKFDC)
 - d) Ministry of Education

17. Where do the funds for the PMS-SC scheme come from?

- a) From the central government
- b) From state governments
- c) Shared by both central and state governments
- d) None of the above

18. Do you think the PMS-SC scheme is helpful in improving the level of higher education in the SC community?

- a) Yes
- b) No

19. Do you know anyone who has benefited from PMS-SC?

- a) Yes
- b) No

20. If yes, have you or any of your family members/acquaintances benefited from PMS-SC?

- a) Yes
- b) No

21. What do you think are the main challenges in implementation of the PMS-SC scheme?

22. What would you like to learn from a training on budgets and budget advocacy?

Annexure V: Resources for Facilitators

1. Description of Documents, Institutions and Some Technical Terms Related to the Budget

This section lists all the major documents, institutions and technical terms related to the budget. For ease of use, the section has been divided into three tables:

- Table 1: Main Budget Documents
- Table 2: Main Institutions related to Budget
- Table 3: Some technical terms frequently used in Budgets

Table 1: Budget Documents

Document	Description
Budget Speech	The transcript of the speech the Union/State Finance Minister makes while presenting the budget in Parliament/the State Assembly.
Budget at a Glance	Provides a brief overview of total funds raised by the Government (through taxes or borrowings), and how that money is to be spent, along with information on the budget deficit/surplus.
Annual Financial Statement	Similar to the Budget at a Glance but organised in a different way to comply with the requirements set out by Article 112 of the Constitution.
Budget Highlights	This document briefly explains the key features of the Budget, indicating prominent achievements, budget proposals for allocation of funds and the summary of tax proposals.
Expenditure profile	Presents a summary of the total expenditure of all the ministries. Also, it presents expenditure according to different categories of interest, i.e., a summary of funds allocated to schemes for women, children, scheduled castes, scheduled tribes and religious minorities.
Expenditure Budget	Presents a detailed breakdown of the expenditure of each ministry.
Demands for Grants/ Appropriation Bill	Two documents required under the Constitution, asking Parliament to allocate the stated amount of funds to different ministries and schemes. Parliament votes to pass these two documents.
Receipts Budget	Presents detailed information on how the Government intends to raise money through different sources.
Finance Bill	A Bill presented to Parliament (and voted on) containing various legal amendments to bring into effect the tax changes proposed by the Government.

Memorandum of the Finance Bill	Explains the various legal provisions contained in the Finance Bill, and their implications, in simple language.
Statement of Revenue forgone	This statement shows the revenue impact of various incentives given to different classes of taxpayers. It can also be known as Statement of Revenue Impact of Tax Incentives Under the Central Tax System.
Macro-economic framework	Explains the Government's assessment of the growth prospects of the economy.
Medium term Fiscal Policy	A statement setting limits on the size of the budget deficits for the next three years, as well as targets for tax and non-tax receipts.
Fiscal Policy Strategy	A statement explaining the Government's efforts to follow sound fiscal policies and the reasons for any departure from the targets set for deficits, under the FRBM Act.

Table 2: Main Institutions Involved in the Budgetary Process

Institution	Role in Budget making process
Finance Commission	Makes recommendations on the magnitude of transfer of resources from the Centre to the States for a period of 5 years. In November 2017, the 15th Finance Commission was constituted to come up with recommendations for the 2020-25 period and later on its tenure got extended. It was required to submit two reports. The first report, consisting of recommendations for the financial year 2020-21, was tabled in Parliament on February 1, 2020. The final report, with recommendations for the 2021-26 period, was submitted in October, 2020.
Comptroller and Auditor General (CAG)	The CAG, an authority established by Article 148 of the Constitution of India, is supposed to be the 'guardian of the public purse'. It audits all the receipts and expenditure of the Government of India and State Governments, including those of bodies and authorities substantially financed by the government. The CAG is also the head of the Indian Audit and Accounts Department, the affairs of which are managed by officers of the Indian Audit and Accounts Service. The CAG is also the external auditor of Government-owned corporations and conducts a supplementary audit of government companies, i.e., any non-banking company in which the Union Government has an equity share of at least 51 per cent, or subsidiary companies of government companies.

	<p>After the financial year ends, the CAG audits the income and expenditure accounts of the government and the report is presented in Parliament. Every year, the CAG tables about 40 audit reports in Parliament.</p>
Controller general of Accounts (CGA)	<p>In 1976, the Controller General of Accounts (CGA) was set up to oversee the department-wise accounts of the Union Government. The major functions of the CGA, which works under the Ministry of Finance, are:</p> <ol style="list-style-type: none"> a) Overseeing the maintenance of adequate standards of accounting by Central Accounts Offices. b) Stocktaking of the monthly and annual accounts of the Government of India c) Administration of rules under Article 283 of the Constitution relating to custody of the Consolidated Fund of India, the Contingency Fund and the Public Accounts. <p>It also prepares a condensed form of the Appropriation Accounts and the Finance Accounts of the Union Government. The accounts prepared by the CGA are audited by the Comptroller and Auditor General (CAG) of India. These audited accounts are placed before both the houses of Parliament. Article 149 of the Constitution prescribes the duties and powers of the CAG. Article 151 requires the CAG to present reports relating to the accounts of the Union and the State governments.</p>
Parliament	<p>Parliamentary oversight of public funds broadly involves two functions:</p> <ol style="list-style-type: none"> (a) scrutinising and sanctioning the government's expenditure and taxation proposals in the Union Budget. (b) examining utilisation of the funds allocated for various activities, through parliamentary committees. <p>Parliament exerts control over the Budget, too. Three committees are constituted by Parliament in this regard.</p> <ol style="list-style-type: none"> 1. Public Accounts Committee: This panel examines the CAG report and can also look into irregularities that may be brought to its notice or that are of wider public interest. 2. Estimates Committee: This committee examines proposals and suggests ways in which public expenditure can be incurred in a judicious manner so that the objectives underlying various plans and schemes are effectively achieved.

	<p>3. Committee on Public Undertakings: This panel scrutinises the reports and accounts of public undertakings financed through the Consolidated Fund of India. It also studies CAG reports in this regard and suggests economies, improvements in organisation/ management and production that should be undertaken by various undertakings.</p>
Guillotine	<p>Typically, the Lok Sabha decides to hold a detailed discussion on four or five Demands for Grants. The ministries identified for discussion vary every year and are decided by the Business Advisory Committee of the House. This discussion is followed by voting. Demands that have not been discussed and voted on by the last day are 'guillotined', i.e. they are voted upon together.</p>
Standing committees	<p>One of the functions of Standing Committees is to scrutinise the allocation of funds to the ministries under their supervision. At present, there are 24 Standing Committees that together oversee the work of all the ministries.</p> <p>These Committees examine the:</p> <ul style="list-style-type: none"> (i) amount allocated to various programmes and schemes under a Ministry (ii) trends in utilisation of the money allocated to the Ministry. <p>To enable this, officials of the Ministry are required to depose before the Committee, respond to queries and provide additional information in connection with the Demands for Grants being examined. While examining a ministry's expenditure, the Committees may consult or invite views from experts.</p> <p>Based on these consultations, the Committees submit their reports to Parliament. The Committees' recommendations are useful for MPs to understand the implications of the proposed expenditure across ministries and enable informed debate before such expenditure is approved.</p>
Estimates committee	<p>The Estimates Committee facilitates Parliament's control over the expenditure sanctioned and incurred, and over the general policies of the administration. The Committee's main tasks are to:</p> <ul style="list-style-type: none"> (a) report on improvements and administrative reforms that can be made (b) suggest alternative policies in order to bring about efficiency in administration

	<p>(c) suggest whether the proposed expenditure is within the limits of government policy.</p> <p>Earlier, this Committee carried out the task of examining proposed estimates of expenditure by various ministries. Since 1993, the Departmentally Related Standing Committees have taken over this function, leaving the Estimates Committee to largely examine the working of certain government organisations.</p>
Public Accounts Committee (PAC)	<p>Since it is difficult and time-consuming for Parliament to discuss each of the CAG reports, the Public Accounts Committee (PAC) is entrusted with examining the findings of the CAG audit reports. The PAC scrutinises whether the government is spending money on the purposes for which Parliament sanctioned the expenditure. While examining the reports, the PAC interacts with officials from the CAG, different ministries and experts. The government responds to every report of the PAC by stating whether various recommendations have been accepted or rejected by it. Based on these responses, the PAC prepares Action Taken Reports and tables them in Parliament.</p>
NITI Aayog	<p>NITI Aayog is a policy think tank of the Government of India, established with the aim of achieving sustainable development goals through cooperative federalism. To this end, it uses a bottom-up approach, by involving State Governments in the economic policy-making process.</p>

Table 3: Some Technical Terms Related to the Budget

Terms	Descriptions
Actuals	The amounts actually spent by the government in the previous financial year, audited and certified by the office of the CAG of India. This process of audit has the time lag in data reporting.
Appropriation Account	Prepared by the office of the Accountant General of the State, wherein discrepancies between the final grant and actual expenditure (if any) are reported and explained.
Appropriation Bill	Passed by the Legislative Assembly, it authorises government to withdraw money from the State Consolidated Fund to meet expenditure charged on the Consolidated Fund and provide for the grants approved by the Legislative Assembly.
Budget Controlling Officer	Usually the Head of a Department (sometimes any other departmental officer). He/She has the responsibility of supervising and controlling expenditure and the collection of revenue.

Budget Estimates (BE)	The amounts of expenditure 'projected' by the government for the ongoing or approaching financial year
Capital Account	<p>Capital Expenditure and Capital Receipts make up the budget on the Capital Account. Any expenditure incurred for the purpose of creation of assets or reduction of liabilities is recorded as Capital Expenditure.</p> <p>Capital Receipts are those that lead to a reduction in the assets or an increase in the liabilities of the government. Examples include recoveries of loans, earnings from disinvestment, and debt.</p>
Capital expenditure	Any expenditure incurred in the creation of assets or reduction of liabilities is recorded as Capital Expenditure.
Capital receipts	Capital receipts are those receipts that lead to a reduction in the assets or an increase in the liabilities of the government. Examples include recoveries of loans, earnings from disinvestment, and debt.
Cess	In India, a cess is applied on a specific commodity or service and is imposed as an additional tax on an already existing tax. The revenue raised from a cess is meant to meet certain specified objectives/expenditure. For instance, the Swachh Bharat cess is meant to be spent only on sanitation-related activities and not, say, on education.
Consolidated fund	The Consolidated Fund, under Article 266(1), contains all the revenues received by the Government, all receipts from recoveries of loans given by the Government, and the entire amount of new loans raised by the Government. All the expenditure of the Government announced in the budget is incurred from this Consolidated Fund. The Government cannot withdraw any amount from it without authorisation from Parliament.
Contingency fund	The Contingency Fund was constituted under Article 267 of the Constitution of India and is a Rs 500 crore fund that is at the disposal of the President of India. It is for urgent or unforeseen expenditure that does not require prior legislative approval, unlike with the Consolidated Fund. However, the government must get such expenditure approved by Parliament later. Moreover, with the approval of Parliament, the Government needs to withdraw funds from the Consolidated Fund (equivalent to the amount of expenditure from the Contingency Fund) and replenish the Contingency Fund

Corporation Tax	Corporation tax is levied on incomes of registered companies/ corporations in the geographical territory of India (whether national or multinational/foreign). National companies are taxed on the basis of their aggregate income, irrespective of the source and origin, whereas foreign companies are taxed only on the income that arises from their operations in India.
Deficit	The margin by which the government's expenditure exceeds its receipts over a year
Direct tax	The tax imposed on a person, or on property that cannot be transferred, is called a direct tax
Disinvestment	The sale or liquidation of assets by the government, usually Central and State Public Sector Enterprises, projects, or other fixed assets is called disinvestment.
Drawing and Disbursing Officer (DDO)	A Drawing and Disbursing Officer is a subordinate officer appointed by the Budget Controlling Officer to administer and control budgetary allocations. DDOs are responsible for the execution of schemes as they are authorised to draw money from the Treasury for disbursal.
Equalisation levy	Introduced in India in 2016, the aim of this levy is to bring digital transactions under the tax net. It is levied on the income accruing to foreign e-commerce companies operating in India. The equalisation levy is a direct tax and is aimed at taxing business-to-business transactions. Colloquially, it is known as the Google Tax.
Expenditure Budget	The Expenditure budget gives information on how much the government intends to spend, and on what, in the next fiscal year.
Fiscal deficit	Fiscal Deficit refers to the gap in a government's budget that arises when its total expenditure in a financial year exceeds total receipts that year. Consequently, the government has to borrow money to bridge the gap. The additional resources raised by the government in a financial year to meet this gap amount to the fiscal deficit for that year.
Fiscal Responsibility and Budget Management (FRBM) Act, 2003	<p>The FRBM Act, when first passed, required the Central Government to reduce its fiscal deficit to 3 per cent of GDP. The initial deadline to achieve this target was 2007-08, but it has been extended multiple times over the years.</p> <p>The Finance Act, 2018, extended the deadline to achieve this target from 2017-18 to 2020-21. It also removed the provision that required the Central Government to limit its revenue deficit to 2 per cent of GDP.</p>

Google Tax	The equalisation levy is popularly known as the Google Tax. The term was coined as the levy is targeted at digital companies, and Google is synonymous with digital services.
Grants-in-aid	Grants-in-Aid are provided by a higher tier of Government to a lower tier. In this case, they are provided by the Union Government to the States. They are different from loans since they are provided without the expectation of any repayment.
GST compensation cess	GST compensation cess is levied in addition to regular GST on certain goods such as tobacco and related products, coal, aerated beverages, luxury cars, etc. The revenue generated from these cesses is to be used to finance compensation to States in case there is a shortfall in their GST collection.
Gross State Domestic Product (GSDP)	GSDP refers to the monetary value of all goods and services produced within the boundaries of a State during a given period.
Guillotine	Typically, the Lok Sabha decides to hold a detailed discussion on four or five Demands for Grants. The ministries identified for discussion vary every year and are decided by the Business Advisory Committee of the House. This discussion is followed by voting. Demands that have not been discussed and voted on by the last day are 'guillotined', i.e., they are voted upon together.
Income Tax	It is a tax on the income of individuals under the Income Tax Act, 1961.
Indirect tax	A tax imposed on a transaction, that can be transferred, is called an indirect tax.
Integrated Financial Management System (IFMS)	IFMS is a budgeting and accounting system through which the budget, expenditure, payment, etc. of the Government can be managed.
Local Bodies Grant	This Grant is determined by Article 275(1) of the Constitution and consists of grants to both urban and rural local bodies
Motor Vehicles Tax	This is a tax levied on every motor vehicle by a State under its Motor Vehicles Taxation Act. The Union Government has the power to increase or decrease the rate of tax from time to time.
Non-tax revenue	Sources of revenue that are outside the purview of levies on wealth, income or property are classified as non-tax revenue. States that are rich in natural resources tend to raise revenues from non-tax sources, such as mining of minerals and metals. Other key sources are Interest Receipts, Dividends and Profits from State Public Sector Enterprises, as well as returns from user charges on general, social and economic services.

Post-Devolution Revenue Deficit Grant	A Post devolution revenue deficit grant covers the gap between a State's revenue and expenditure. It is a mechanism provided by the Finance Commission for compensation (from the Centre) for any loss incurred by States
Public account	The Public Account was constituted under Article 266(1) of the Constitution. Certain transactions, other than the normal receipts and expenditure of Government, enter Government accounts. The Government acts more as a banker in the case of these transactions, through provident funds, small savings collections, other deposits, etc. The money received and the related disbursements are made from the Public Account. Funds kept in the Public Account do not belong to the Government, and it needs to repay this money eventually to the persons and authorities who deposited them. Therefore, Parliamentary authorisation is not required for payments from the Public Account.
Public Debt	Public debt is the total of all the liabilities of the Central Government contracted against the Consolidated Fund of India
Revenue Account	<p>The Revenue Account consists of Revenue Expenditure and Revenue Receipts. Any expenditure that does not create assets or reduce liabilities is treated as Revenue Expenditure. Examples include salaries, subsidies, interest payments, etc.</p> <p>Proceeds from taxes, non-tax sources of revenue and other receipts are recorded as Revenue Receipts. Income tax, corporation tax, Union excise duty, etc. are some of the sources of tax revenue, while interest receipts, fees/user charges, and dividend or profits from government enterprises are examples of non-tax revenue.</p>
Receipts Budget	A Receipts Budget details how much revenue the government intends to raise in the next fiscal year to meet its expenditure, and from where
Revenue deficit	Revenue deficit is the amount by which revenue expenditure exceeds revenue receipts. Any expenditure/receipt that does not create assets or reduce liabilities is treated as a Revenue expenditure/receipt
Revised Estimates (RE)	Revised estimates or 'revised projections' are reported in the forthcoming year's budget and are a revision of the budget estimates announced previous year
Revenue expenditure	Any expenditure that does not create assets or reduce liabilities is treated as Revenue Expenditure. Examples include salaries, subsidies, interest payments, etc.

Revenue receipts	Revenue received from tax and non-tax sources of revenue is recorded as Revenue Receipts. Income tax, corporation tax and Union excise duty are some of the sources of tax revenue, while interest receipts, fees/user charges, and dividend or profits from government enterprises are examples of non-tax revenue.
Sales Tax	Sales tax is generally charged at the point of purchase or exchange of certain taxable goods. It is charged as a percentage of the total value of the product. In India, Sales Tax used to be levied under the authority of both Central Legislation (Central Sales Tax) and State Governments' laws (Sales Tax) before the introduction of VAT.
Service Tax	Service tax is levied on services provided by an entity such as a bank or a hotel. The responsibility for payment of this tax lies with the service provider. The Goods and Service Taxes (GST) includes both Excise Duties and Service Taxes.
Stamp and Registration Duty	Duty charged on the sale or transfer of property is referred to as Stamp Duty and is a major source of tax revenue for most States.
State Development Loans (SDLs)	SDLs are dated securities issued by States to meet their borrowing requirements from the market.
State Excise Duty	Unlike Union Excise Duty or CENVAT, State Excise Duty is charged on alcohol and its related products, narcotics, etc.
Supplementary Budget	<p>Budgets are made before the start of the financial year, and the revenue and expenditure numbers in the budget are projections by the government.</p> <p>Often, however, things turn out different than what was estimated in the budget. For instance, revenue can be higher, or there could be a need for additional spending. In such cases, the government can bring in a smaller budget during the ongoing financial year. Such a budget is called a 'Supplementary budget'.</p> <p>Compared to full budgets, these are smaller in scale, and generally more focused on select areas.</p>
Surcharge	An additional charge levied on a tax, but unlike a cess, revenue from a surcharge can be spent on any purpose.
Tax	A tax is a compulsory transfer from eligible taxpayers to the Government, to enable it to provide public services
Tax-GDP ratio	This ratio shows tax revenue as a percentage of the income of the country and allows for an inter-country comparison of the means at the disposal of a country to provide public services

Tax revenue	All money collected through various taxes imposed on individuals or organisations, whether direct or indirect, is called tax revenue.
Union Excise Duty	Union Excise Duty is a production tax imposed by the Union Government on goods manufactured in India for domestic consumption, under the Central Excise Act, 1944, and the Central Excise Tariff Act. Since 1999, it has been called the Central Value Added Tax (CENVAT). Certain goods, such as alcohol and its related products, as well as narcotic substances, come under the purview of State Excise Duty and are collected by all States.
Value Added Tax (VAT)	This is a multistage tax levied only on the 'value added' at each stage in a supply chain and not on the entire value of sale. Under the VAT system, taxpayers receive credit for tax already paid on the inputs in earlier stages of the supply chain. The Goods and Services Tax (GST) is a version of VAT.
Voted and Charged Expenditure	Expenditure that has to be authorised by a legislature/Parliament is Voted Expenditure while any spending that is automatically debited from the Consolidated Fund of India is called Charged Expenditure. Examples of charged expenditure include expenditure on all constitutional offices, interest payments, and salaries of the President, Lok Sabha speaker, etc. Parliament can discuss these matters but cannot vote on them.

2. Open Budgets India (<https://openbudgetsindia.org/>): Budget basics, trends, budget information organised by Union, State and District level, as well as by schemes, can be accessed here.

3. Training tools

- Branching scenarios: <https://www.elucidat.com/showcase/#a-support-net>
- <https://www.elucidat.com/blog/online-training-examples/>
- How to design online learning: <https://fitech.io/app/uploads/2019/09/The-Design-Book-for-Online-Learning-v-1.4.1-EN-web.pdf>



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