

annual report

2021-22



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Section 1

President's
Message

Foreword

Vision



President's Message



In the early parts of 2021, the country experienced slight relief from the COVID-19 pandemic. As everyone attempted to return back to normal, the brutal second wave of the pandemic hit in April, and its aftermath was felt through the rest of the year. Healthcare systems and health professionals found themselves overburdened with increasing caseloads and shortages of medical supplies. As the country grappled with the rising numbers, once again lockdowns had to be imposed, disrupting economic activity and affecting every sector, including education.

After an intense vaccination drive and following extreme precautions, we were able to resume a semblance of a normal life. The need for evidence backed policy research, credible inputs to different stakeholders responsible for governance, and an understanding of public budgets has never been more significant. As we continue to work towards the recovery from the pandemic, civil society organisations, especially those with technical expertise, can provide great support to policy makers.

In this background, CBGA's efforts intensified through the year, in not just its research, but also its dissemination, outreach, and providing critical information in the public domain. To gain deep insights across contexts, CBGA interacted closely with international partners based across the globe, as well as its national and regional partners spread through the country.

CBGA's Budget platform distilled complex budgetary figures and made them accessible to people, along with the explainers to help people learn about budgets and fiscal transparency. As an organisation, CBGA strived to not work in silos by limiting itself to the capital city and its policy circles, but also take different regions and perspectives into account. It made concerted efforts to reach diverse stakeholders, including governments, CSO's, academics, and smaller NGO's scattered across the country.

As we move towards recovery from the pandemic, there is a need to understand ways to enable swift recovery, and also take into account the specific hardships borne by the marginalised and vulnerable. As we move forward to rebuild all that was impacted over these last two years, the relevance of CBGA's research will be higher than ever. I commend the CBGA team for their tenacity and commitment towards this work, and wish them the best for all their future endeavours.

Praveen K. Jha
President of the Board of Trustees
CBGA



Foreword



The pandemic shadowed 2021-22 as well albeit in varying degrees. We witnessed many ups and downs, and we share optimism about moving to the other side of the pandemic in a more equitable way. Vaccination of most of the population leading to reduced vulnerability to the virus has also contributed to this optimism. The incredible work of several of our partner organisations during the most difficult phases since the onset of the pandemic has truly inspired CBGA, and we stand with them in solidarity. At CBGA, we continue contributing to the discourse around public policy and budgets, keeping the most vulnerable at the centre of our efforts. The COVID recovery lens of course has become intrinsic to our work since last year.

During the year, CBGA through its research, policy engagement and capacity building efforts had meaningfully engaged with the key governance related debates viz. impact of the pandemic on society in general and on the poor and marginalised in particular, post COVID economic recovery, fiscal re-prioritisation, reopening of educational institutions, agrarian issues, and challenges in direct benefit transfers etc. In the course of this work we collaborated with different actors including government, civil society, UN Agencies and academics. Our work on Gender Responsive Budgeting (GRB) for instance focused on strengthening GRB as a tool for progressive policy change and fiscal reprioritisation. We analysed budgets of Union Ministries and a few State Budgets from a gender lens, we extended capacity building support on GRB to government departments both at the Union level and in a couple of States as well as to civil society organisations. As a Member of the Broad-based Committee on Gender Analysis and Budgeting constituted by the GoI, CBGA actively contributed to the draft report of the committee towards strengthening GRB across sectors. We also collaborated with UNICEF and UN Women for the work on GRB. Gender is a cross cutting theme in our engagement with social sector budget and policy analysis.

Our present work on education aims to strengthen the discourse of public provisioning for secondary education for girls. In this connection, we studied progressive policy initiatives in some states. We also did a study on the ramifications of digital divide, and examined the gendered impact of digitalisation of secondary education. In our work focusing on agriculture, we brought out research outputs on different aspects of agriculture budget and policy for consumption of civil society and government officials. Our capacity building interventions including training and resource material attempted to facilitate wider understanding of agriculture budgets and policies.





We are continuing our efforts to enhance the accessibility and timeliness of fiscal information through the Open Budgets India (OBI) portal. The portal facilitates free, easy, and timely access to relevant data on government budgets in India. We have substantially upgraded the portal this year. The Schemes Dashboard for instance, now offers relevant financial data and analytics for 29 central schemes, and several state schemes from 19 states. The information on this dashboard is presented state-wise and year-wise. In our work focusing on the South Asia region, we developed the India analysis for the People's Recovery Tracker assessing governments' response to the pandemic in the first year, across nine countries of the global South. The aim of the study was to examine whether the national governments delivered a just recovery by allocating the maximum available resources to protect citizens' rights.

The success of CBGA's work is hugely dependent on our ability to communicate with wider and diverse audience. This year, we have made significant strides to enhance our policy engagement and communication capacities by putting into practice various communication tools with ICT interface. We have started sharing our work through short videos and snippets, podcasts, interactive visualisations etc. We have also relaunched 'Budget Track', as a quarterly Newsletter for regular updates on our work.

We hope to continue to carry out our work with greater effectiveness in the coming years, for which the solidarity and support of all our partner organisations will be highly valuable.

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

Our Approach

Interventions

Fiscal Policy Priorities toward Inclusive and Sustainable Development

Fair Tax Policies and Financial Transparency

Strengthening Fiscal Governance

Uptake and Outreach

Way Forward



Ecosystem and Context

Following the adverse economic and social impact of three successive waves of the COVID-19 pandemic, India started moving towards some form of recovery in 2022. The vaccination drive was intensified and the proportions of fully and partially inoculated persons in the total population rose through 2021-22. The unemployment rate, which had peaked to record levels after the first lockdown in 2020, fell to some extent. However, many signs point to continuing economic distress for large parts of the population, including increasing informalisation, and non-remunerative employment for women. With the pandemic still ongoing, there are many risks to recovery, exacerbated by the global disruptions brought on by the Russia-Ukraine conflict.

The extent of setbacks experienced in social sectors is slowly coming to the fore. Two years of school closures and unequal access to digital learning have led to large learning losses among students that need to be addressed by targeted interventions. Another area that needs attention is the high rate of dropout among adolescent girls. India's health system, which came under tremendous strain during the first two waves of COVID-19, saw an increase in budget allocation with an emphasis on health infrastructure. However, more public provisioning would be needed to address human resource gaps, improve last-mile service delivery and build greater resilience.

Nutrition has become a multi-dimensional crisis, encompassing child malnutrition, prevalence of anaemia, lack of dietary diversity, and increase in food inflation. Sustained spending on public programmes such as the restructured *Saksham Anganwadi* and *Poshan 2.0* has acquired more importance.

A range of climate change risks and threats facing India also came to the forefront of policy discourse, including extreme weather events, health hazards, rising water scarcity, and fall in food security, as documented in the sixth assessment report of the Intergovernmental Panel on Climate Change (IPCC). The agrarian crisis and low farmers' income also remain important areas of focus for public policy.

The multitude of crises requires that the government step up its fiscal policy interventions. During the first year of the pandemic, government interventions were constrained by the fall in receipts. However, in 2021-22, the tax collection increased sharply over the previous year, exceeding even the government's own estimates. This growth in tax collection can be attributed to the 'K' shaped recovery, where while a large section of people and businesses saw their incomes decline, a smaller section saw disproportionately high increases in income and wealth, leading to worsening inequality. The increase in resources was channelled towards reducing the fiscal deficit, even as there is an urgent need for higher public provisioning in key sectors.

At this time of fragile recovery and continuing economic and social risks, there is a need for public policies to be informed by evidence and for their implementation to be strengthened by greater transparency and public engagement. CBGA is working to demystify budgets and their implications for key sectors and vulnerable populations, so as to deepen the policy discourse and positively impact development outcomes.

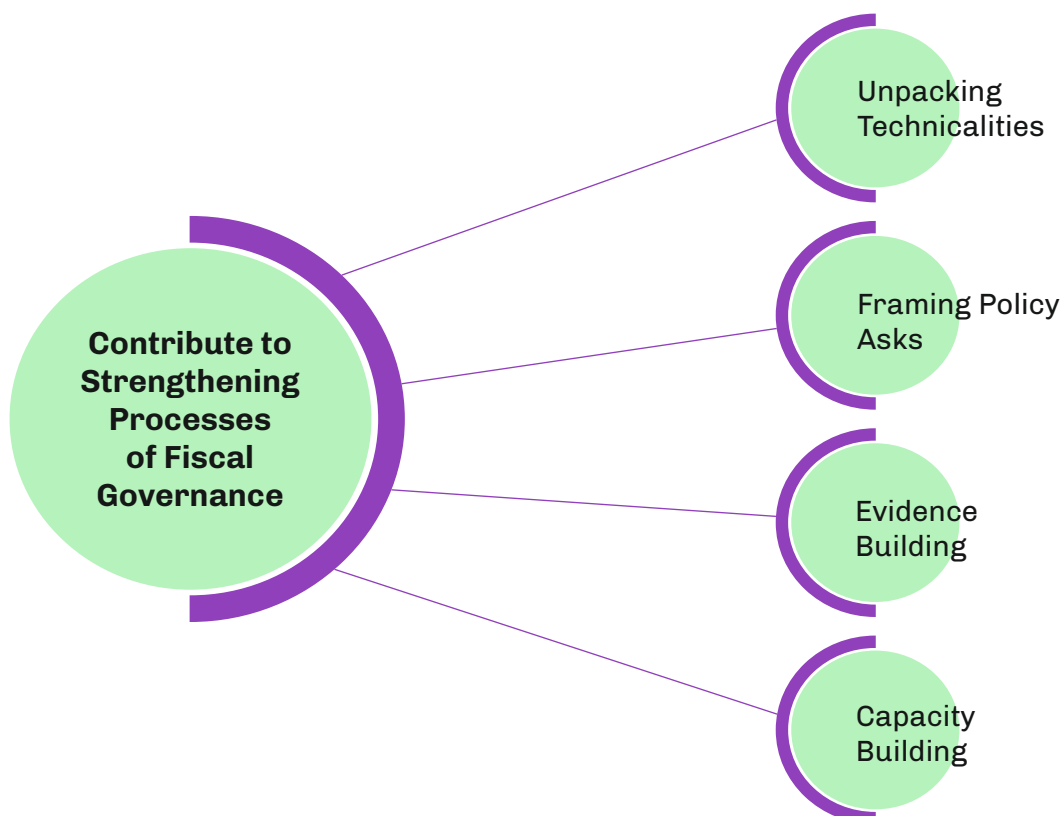
Our Approach

CBGA believes that stronger fiscal policy measures are needed to address the social and economic setbacks, and widening inequalities in India after two years of the COVID-19 pandemic. The focus of CBGA's work this year has been on unpacking fiscal governance issues in key sectors such as agriculture, climate action, WASH, education, and health. We have also continued our efforts on analysing the 'responsiveness' of public policies towards various marginalised sections, such as *Dalits*, *Adivasis*, women, children, and persons with disabilities. This has been done through unpacking and assessing budgetary strategies catering to these sections of the population. CBGA's research generates credible evidence and insights that assess and inform the discourse around fiscal governance in the country. Our approach has been to follow the framework discussed below, which enables us to interlink social justice with public financing.

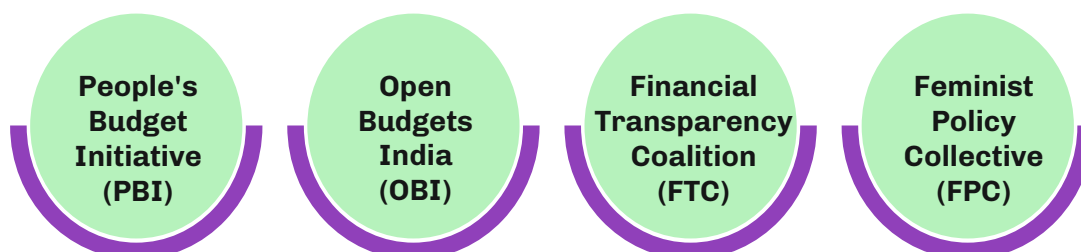
<p>Fiscal Governance Issues of the Supply Side</p> <ul style="list-style-type: none"> • Related to public expenditure gaps in: <ul style="list-style-type: none"> • Policy framework • Programming • Budgeting • Fund utilisation, and policy implementation • Related to gaps in public resource mobilisation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

Activities and Actions

With the aim of facilitating progressive changes in policies, budgets and governance processes, our efforts are directed at addressing the above 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 work across domains results from the collective efforts of several stakeholders and allies in different parts of India, and the world. Through formal and informal means, we build these synergistic alliances which help us work towards our vision. Collaborative partnerships also enable us to provide technical support and solidarity to the work being done by our partner organisations.

Our success is deeply rooted in the alliances we have nurtured and sustained over the years, with a diverse pool of partners, coalitions, and networks in different domains at the Union, state, and district levels. This includes civil society organisations (CSOs), rights-based coalitions, UN agencies, international development partners and academicians, among others.

Catholic Relief Services: We have entered into a new partnership with Catholic Relief Services India. CBGA has forged this partnership for studying governments' schemes and budgetary allocations for child protection in India, covering both institutional and non-institutional measures. In addition to Union Government policies and budgets, the study covers six States - Uttar Pradesh, Maharashtra, Odisha, Tamil Nadu, Kerala, and Karnataka. The third partner in this collaboration is UNICEF India Country Office.

Child Rights and You (CRY): CBGA started a partnership with CRY in 2015. In the last seven years, CRY has collaborated with CBGA on a number of research projects, primarily focusing on issues related to children, with emphasis on school education. During the pandemic, we prepared policy briefs on the impact of COVID on children in terms of education, nutrition, and protection, and its budgetary implications. This year, the focus of our work was girls' education at the secondary level, and child protection.

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: As a member of the Financial Transparency Coalition (FTC), CBGA is a part of a dynamic network of organisations that work on issues of global financial transparency and international taxation. CBGA actively coordinates and manages the FinDev Asia network, which includes CSOs, tax administrators and academics in Asia, by sharing information, updates and opportunities in the region. CBGA has focused its field building efforts in India and in the Global South, by organising dialogues on diverse issues through online interviews and webinars. CBGA worked closely with its global partners in designing a methodology and analysis tracking the policy responses to the pandemic, by countries of the Global South. CBGA also engaged with organisations such as Tax Justice Network Africa, Asian People's Movement on Debt and Development, Centre for Policy Dialogue Bangladesh, Latindadd, and Global Alliance for Tax Justice among others.

IRC : CBGA has been working with IRC to deepen the discourse around budgets for Water, Sanitation, and Hygiene (WASH). Building on this work on WASH, we narrowed our focus to

hand hygiene in 2021. To understand the gaps and to highlight the need to invest in the promotion and practice of hand hygiene in India, CGBA and IRC assessed the existing commitments at the national level and at the state level (Odisha), and their implementation at the district level.

Jagori: CBGA has had a long-standing partnership with Jagori, built on our mutual commitment towards gender equality. CBGA has partnered with Jagori several times to synergise our efforts for ensuring that policies and budgets are gender-responsive. This year, Jagori supported us in conducting scoping studies on policy and budgetary interventions for addressing gender-based violence in four states, a project we carried out in partnership with UN Women.

Martha Farrell Foundation: CBGA began its engagement with Martha Farrell Foundation to strengthen the organisational responsiveness towards gender issues, ensure compliance with relevant legal mandates on gender, and also ensure that policies and practices are gender-sensitive. This year, the foundation supported us by conducting a round of workshops for the entire team on gender sensitisation.

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 resources were developed in English, Hindi, and Telugu. Capacity-building of student volunteers, which was started in 2020-21, continued this year in smaller groups. We also organised a joint webinar .

National Council for Promotion of Employment for Disabled People (NCPEDP): NCPEDP is one of our long standing partners. As part of our engagement with the rights of persons with disabilities (PwDs) , this year we jointly organised a pre-budget consultation that facilitated the identification of key issues and budget asks from the Union Budget 2022-23 concerning PwDs.

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 post Union-Budget discussion 'The Public Financing for Education and Union Budget 2021-22' organised by the RTE forum. We also participated in 'Dialogues during Lockdown and Beyond', organised by the RTE Forum on the issue of analysing the budgetary provision for education in the Union Budget 2021-22. CBGA also provided technical support for the pre-budget consultation organised by Uttar Pradesh RTE forum.

Safai Karamchari Andolan (SKA): SKA works for the eradication of manual scavenging and rehabilitation of manual scavengers (MS). As women MS suffer from multiple disadvantages, CBGA has partnered with SKA 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. The partnership had begun in 2020-21 and the capacity-building interventions have continued this year. As part of this work, we have also developed training resources in multiple languages for institutional use.

Save the Children India: CBGA and Save the Children India are working together on various social sector issues. This year, we are working on a study titled 'Cost of Universalising Early Childhood Education (ECE) in India', which attempts to examine the current status of ECE and estimate the costs of universalising ECE services. Our work in partnership with Save the Children has also focused on child and maternal nutrition.

Southern Voice: Southern Voice is a network of over fifty think tanks across Asia, Africa, and Latin America & Caribbean, which works to integrate perspectives from the Global South into global dialogue on development. CBGA, in collaboration with Southern Voice, continued a study initiated last year on the digitalisation of secondary school education in Delhi during the COVID-19 pandemic. The study involves a qualitative analysis of the public provisioning of secondary education in India and how it was transformed by the use of digital technologies during the COVID crisis, and provides a gendered lens to the analysis. Some of the findings were published and disseminated on different media forums this year.

State Budget Partners and Accountability Allies: CBGA partnered with Odisha Budget and Accountability Centre (OBAC) of **Centre for Youth and Social Development (CSYD); Budget Analysis Rajasthan Centre (BARC); Samarthan - Centre for Development Support; Life Education and Development Support (LEADS); National Centre for Advocacy Studies (NCAS); Centre for Rural Studies and Development (CRSD);** National Campaign for Dalit Human Rights (NCDHR); and Safai Karmachari Aandolan (SKA) for advancing fiscal transparency and accountability and promoting people's participation in budgetary processes.

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. CBGA, as a research partner in a study commissioned by CSIP, brought out a report analysing various kinds of tax incentives that are provided by the governments for charitable donations in select twelve countries, including India. The study maps the literature and evidence on the influence of tax incentives on charitable donations in these twelve countries. In addition to this, a Policy Brief focusing on India, presents some of the main findings of the study on the relationship between tax incentives and philanthropic giving in twelve countries and makes recommendations to help frame better policies for the charitable sector in India.

UNICEF: UNICEF has been a key partner for CBGA through the years, supporting us in budget and policy analysis for social impact, across states. CBGA has partnered with UNICEF Assam to work on strengthening the state's capacity on child and gender responsive budgeting for three years. We co-organised capacity-building workshops to orient the government officials on the need for child and gender responsive budgeting. In West Bengal also, CBGA has been working with UNICEF on initiating the child and gender budgeting processes in the State. CBGA worked with UNICEF to provide technical inputs on preparation of child and gender budget statements, analysis of the child and gender responsiveness of West Bengal's budget, and development of training resources on these subjects for state officials. CBGA also continued dialogue with the UNICEF Gujarat office, for the purpose of building upon a previous project on 'Public Expenditure Review of Nutrition in Gujarat'. We also partnered

with the UNICEF India Country Office to examine schemes and budgetary allocations under Child Protection Services in India.

UN Women: CBGA renewed an old alliance with UN Women with whom we have engaged many times in the past. This year, they supported us in conducting scoping studies on policy and budgetary interventions for addressing gender-based violence in four states. A consolidated report and state-wise policy briefs were developed based on the research.

Interventions

Analysing Union Budget

Ever since its inception, CBGA has actively engaged in the task of deciphering the complexities of the Union Budget, and studying the schemes and funds implemented by various ministries. This annual exercise aims to unpack the shifts in the budget and learn about the implications for the marginalised.

Following the tradition, this year too, CBGA carried out a detailed examination of the Union Budget for the forthcoming financial year (2022-23). The severity of the pandemic had resulted in disruptions and deprivations on multiple fronts - insufficient nutrition, declining employment, compromised labour conditions, under-resourced public health system, and disruptions in public service delivery. It was crucial for the budget, in the face of the repeated waves of the pandemic, to take COVID-19 recovery measures and other steps towards addressing the crisis. In this backdrop, we undertook an in-depth analysis of the Union Budget by looking at the fiscal policy guiding the new announcements, and assessing the progressivity of specific measures in the report titled "In Search of Inclusive Recovery". The analysis recognises the importance of increasing spending, especially in sectors and interventions that directly benefit disadvantaged sections, to enable a broad-based revival. It revealed that the budget focused primarily on supply-side interventions for economic growth, a higher proportion of capital expenditure within the total budgetary spending, and greater thrust on digitisation of various services. On revenue mobilisation front, central tax collection in 2021-22 (BE) showed a significant increase when compared to the estimations in the previous budget. Tax revenue projections for 2022-23 showed a dip, which may be an underestimation. This may adversely affect public spending, which needs to be avoided during such times of crisis.

It was crucial for the budget, in the face of the repeated waves of the pandemic, to take COVID-19 recovery measures and other steps towards addressing the crisis. In this backdrop, we undertook an in-depth analysis of the Union Budget by looking at the fiscal policy guiding the new announcements, and assessing the progressivity of specific measures in the report titled "In Search of Inclusive Recovery".

Following the analysis, a panel discussion was organised to brainstorm with experts, the provisions made under Budget 2022-23 for the disproportionately hit sectors, and sections of population. The event, “Budget Dialogue: a Webinar on Union Budget 2022-23” discussed the contours of the new Budget, where experts shared insights on the country's fiscal policy response to the prevailing challenges and the trajectories of revival in socio-economic development. The event witnessed participation from civil society, academia, UN bodies, media and students.

Fiscal Policy Priorities toward Inclusive and Sustainable Development

Gender Responsive Budgeting

The COVID-19 crisis has led to significant setbacks in the progress towards gender equality globally. In India, women and gender minorities continue to face challenges in gaining sustainable employment, and accessing adequate health services and social protection. They also remain at increased risk of gender-based violence. With gender-responsive budgeting (GRB) gaining prominence as a public policy tool at the level of both the Union and State governments, CBGA leveraged its experience in this domain to advocate for greater resource allocations towards addressing these concerns, as well as to expand the scope of GRB beyond reporting disaggregated budgets for women.

In its third year as a member of the Broad Based Committee on Gender Analysis and Budgeting under the Ministry of Women and Child Development (MWCD), CBGA gave inputs on action points compiled in the committee's final report, for strengthening the exercise of gender-responsive budgeting across sectors and schemes. CBGA was invited to train officials of the Department of Higher Education, Ministry of Education, on key GRB tools and practices. At the State level, CBGA continued its engagement of providing technical inputs to the Government of West Bengal through the State UNICEF Office on the preparation of a gender budget statement, analysis of the state budget from a gender lens, and development of a training module on GRB. CBGA also trained officials of the Government of Assam on strengthening the GRB exercise in the state.

Against the context of growing gender-based violence during the pandemic, CBGA partnered with UN Women to undertake scoping studies in Delhi, Madhya Pradesh, Punjab and Rajasthan and

Against the context of growing gender-based violence during the pandemic, CBGA partnered with UN Women to undertake scoping studies in Delhi, Madhya Pradesh, Punjab and Rajasthan and analyse the states' policy and budgetary interventions for addressing the challenge.

analyse the states' policy and budgetary interventions for addressing the challenge. Based on intensive primary research, strategic action plans were prepared for each of the four states to strengthen their response towards addressing and preventing gender-based violence. Following the devastating second wave of COVID-19 in India, CBGA submitted recommendations to the government to undertake a feminist policy response to the crisis, as part of the Feminist Policy Collective (FPC). CBGA continued to promote gender-responsiveness in policies and budgets by participating in a pre-budget consultation on gender transformative financing, producing and disseminating knowledge resources on GRB, including a video explainer on the subject, and conducting capacity building workshops on GRB for stakeholders in government, civil society and academia.

Child Responsive Budgeting

The years of the pandemic have been seen by many as a child rights emergency in India, with documented increases in child marriage, child labour, abuse and neglect, and child trafficking. The role of civil society remains critical, in gathering evidence, analysing budgets and policies, and advocating for stronger child welfare measures. In 2021, CBGA continued its annual exercise of analysing the child-responsiveness of the Union Budget, highlighting key gaps and recommending appropriate policy measures.

At the state level, CBGA continued its engagement with the Government of West Bengal on adopting strengthened responses for children, and provided technical inputs on preparation of a child budget statement, analysis of the child responsiveness of the state budget, and development of a training resource on child-responsive budgeting. Following the development of a handbook on child budgeting in the previous year for the Government of Assam, CBGA undertook a capacity building exercise for

Given the rising vulnerability of children to abuse and neglect, as well as the large number of children who lost parents or guardians to COVID-19, CBGA analysed the impact of the pandemic on child protection and developed a policy brief on child-sensitive policy measures backed by adequate resources.

officials across Assam's state departments on strengthening the scope of child budgeting.

Given the rising vulnerability of children to abuse and neglect, as well as the large number of children who lost parents or guardians to COVID-19, CBGA analysed the impact of the pandemic on child protection and developed a policy brief on child-sensitive policy measures backed by adequate resources. The findings were discussed in a webinar organised in collaboration with CRY ahead of the annual World Children's Day. The webinar saw participation from civil society, academia, and bilateral and multilateral organisations.

Recognising the importance of proper budgeting and implementation of child policies at the local level, CBGA developed another policy brief on the institutional architecture, budgeting, and the service delivery mechanisms of the Child Protection Services scheme, in two districts viz. Chittoor in Andhra Pradesh and Sitapur in Uttar Pradesh. Additionally, CBGA maintained a cross-cutting focus on child responsive budgeting in its work in other sectors such as nutrition, school education and early childhood education.

Social Inclusion

The benefits of economic growth and development in India often bypass marginalised groups such as Scheduled Castes (SCs), Scheduled Tribes (STs), religious minorities, persons with disabilities, women, sexual and gender minorities, and children. A large number of persons fall within more than one such group and thus experience multiple disadvantages. Gaps in overall public policy and poor implementation of targeted interventions for these groups contribute to this state of affairs. During the COVID-19 pandemic, the instances of exclusion and discrimination for marginalised persons saw a significant rise, and their access to public services and gainful employment also suffered.

A number of training sessions (both online and offline) on budget advocacy and specific social justice schemes were facilitated for NCDHR and SKA volunteers across Delhi, Uttar Pradesh, Jharkhand, Andhra Pradesh, Bihar and Odisha.

CBGA through its three-pronged approach of research, capacity building, and policy engagement continued its work with partners representing marginalised groups working towards inclusion and equity, including National Campaign on Dalit Human Rights (NCDHR) and Safai Karamchari Andolan (SKA). A number of training sessions (both online and offline) on budget advocacy and specific social justice schemes were facilitated for NCDHR and SKA volunteers across Delhi, Uttar Pradesh, Jharkhand, Andhra Pradesh, Bihar and Odisha. This exercise allowed CBGA to bring its experience of budget and policy analysis to grassroots volunteers who engage with local governments. This effort has helped create a pool of women and youth engaging with budgets at the grassroots across several states.

CBGA along with NCDHR analysed India's policy responses to COVID-19 with respect to their benefits for *Dalits* and *Adivasis*, and presented the findings in a discussion paper. [An in-depth analysis of public finance management issues with the crucial Post Matric Scholarship Scheme for SCs \(PMS-SC\) was captured in another discussion paper produced jointly by CBGA and NCDHR.](#) A webinar was also jointly organised to discuss the budget related issues and challenges faced by *Dalits* in General and *Dalit* youth in particular. Training resources on the Self-Employment Scheme for Rehabilitation of Manual Scavengers (SRMS) and Post-Matric Scholarship for Scheduled Castes (PMS-SC) were published, and translated into Hindi and a couple of regional languages for greater outreach.

[As part of our engagement with rights of persons with disabilities, this year CBGA jointly organised a pre-budget consultation with National Council for Promotion of Employment for Disabled People \(NCPEDP\) keeping in mind the upcoming Union Budget 2022-23.](#)

Health and Nutrition

Emergence of a public health crisis due to COVID-19 has brought public provisioning towards health into sharp focus. At a time like this, CBGA's exercise of analysing Union and State budgets for health, identifying key policy measures to be undertaken, and developing accessible knowledge resources on the subject, serves a useful purpose. CBGA analysed the response of the Union Government to the health crisis and presented insights on expenditure trends, priority areas within health, gaps, and policy solutions. CBGA also analysed the Union Government's outlays for key nutrition programmes, and commented on their adequacy.

[Considering the increasingly important role of states in financing health services for citizens, CBGA undertook research to map the budgetary priorities accorded to health by 14 select States.](#) The policy brief developed from this research presents a comparison of change in priorities on health pre and post-pandemic by analysing state budgetary trends for a period of six years - 2016-17 to 2021-22. Given that there is a lack of a comprehensive, state-level fiscal database on health, this resource fills an important gap and becomes a good source for the public to understand trends in public spending on health during the critical period of the pandemic.

Amidst rising food inflation, government nutrition programmes are critical for large parts of the population. CBGA continued to engage with the UNICEF Gujarat office, with whom we have previously carried out a comprehensive 'Public Expenditure Review of Nutrition' in the State.

The engagement focused on understanding recent developments in Gujarat's policy design and budget allocations for nutrition, and making relevant presentations to State officials.

To ensure that data analytics and insights generated from CBGA's work are regularly made available in the public domain, a sectoral dashboard for Health has been developed as part of the Open Budgets India portal. The dashboard collates and presents trends in States' spending on health, in terms of total and per capita expenditure. CBGA developed simple visualisations to present this data and facilitate its uptake among the larger public. On the same portal, CBGA has also been presenting indicators related to critical nutrition schemes like Integrated Child Development Services/Anganwadi Services, *Poshan Abhiyan* and Midday Meal.

Education

During the COVID-19 pandemic, the public service delivery of education witnessed a major transition from face-to-face classroom-based education, to digital platforms. The transition proved to be a severe setback for marginalised students, and the high rates of dropout among adolescent girls emerged as a critical challenge. CBGA directed its ongoing efforts for strengthening public provisioning for education towards evidence-generation in specific areas in need of policy attention and greater resource allocation.

In collaboration with CRY, CBGA researched the cost implications of universalising secondary education for girls. The findings were disseminated in a comprehensive report that captures the macro status of public financing of secondary education by the Union and State governments, and presents alternative avenues for sustainable financing. Further, CBGA explored some progressive policy initiatives by the Governments of Karnataka, Rajasthan, Telangana, and Delhi towards promoting secondary education for girls. In these case studies, we

To ensure that data analytics and insights generated from CBGA's work are regularly made available in the public domain, a sectoral dashboard for Health has been developed as part of the Open Budgets India portal. The dashboard collates and presents trends in States' spending on health, in terms of total and per capita expenditure.

presented policy interventions for improving girls' participation as well as completion of secondary level education in the respective States.

To highlight the ramifications of digital divide, and examine the gendered impact of digitalisation of school education, CBGA conducted a qualitative survey of government school students in Delhi, in collaboration with Southern Voice. To ensure the findings reach a larger audience, a short animated video was developed and disseminated, along with other research outputs. CBGA continued to contribute its evidence-based perspectives across the popular discourse by publishing articles, opinion pieces, and participating in consultations and webinars.

Water Sanitation and Hygiene

Water, Sanitation and Hygiene (WASH) is a major determinant of health and it has gained substantial political visibility as a sector during the pandemic. CBGA's work on WASH has thus gained new found significance. Access to clean water and sanitation has never been more important, necessitating focused efforts toward unpacking policy challenges in the sector. CBGA has not only consistently analysed the Union Government's budget for water and sanitation, but also unearthed systemic issues at different levels of governance. Through our work on assessing major schemes in the sector, we attempted to understand the impact of major policy developments such as the 14th and 15th Finance Commission recommendations.

This year, CBGA made efforts to bring the relatively neglected area of hygiene into the mainstream discourse on WASH. To this end, CBGA undertook an innovative study to track budgetary allocations and expenditures for hand hygiene. The study captures fund flows under hand hygiene programmes all the way to the ground level, and identifies existing budget lines where hand hygiene can be included. This work builds on CBGA's ongoing efforts in the area of

CBGA explored some progressive policy initiatives by the Governments of Karnataka, Rajasthan, Telangana, and Delhi towards promoting secondary education for girls. In these case studies, we presented policy interventions for improving girls' participation as well as completion of secondary level education in the respective States.

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decentralised WASH financing and addresses the growing need to better understand public financing for hygiene in the WASH sector.

Agriculture

The revival of India's agriculture sector requires significant changes in the policy framework, centred around long-term viability and increase in farmers' income. In this process, it is important to have effective participation of farmers themselves, as well as civil society, researchers and grassroots functionaries. CBGA recognises that policy and budgetary discourse in the sector should be informed by local needs, for which grassroots stakeholders (CSOs, local government officials, researchers, and others) should be equipped to understand the nuances of budgets and policies towards agriculture and allied sectors at the Union and State level.

To this end, CBGA has continued its engagement with grassroots organisations working on agriculture across seven States (Chhattisgarh, Jharkhand, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Telangana). Through this engagement, a number of capacity-building workshops on budgets have been conducted across several districts in these States. Public expenditure towards the sector by Union and State Governments was analysed, and key insights disseminated in these workshops.

A number of research outputs and opinion pieces examining the budgetary expenditure on agriculture were published. Based on this research, more accessible resources such as pamphlets, podcasts and infographics were also developed.

CBGA has continued its engagement with grassroots organisations working on agriculture across seven States (Chhattisgarh, Jharkhand, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Telangana). Through this engagement, a number of capacity-building workshops on budgets have been conducted across several districts in these States.

Climate Change and Renewable Energy

The threat of climate change is no longer imaginary, as shown in the recently released IPCC 6th Assessment Report. In addition to the fragmented landscape of climate finance in the country, concerns of inadequate funding, poor financing strategies, and lack of capacity among stakeholders on climate issues has hindered effective implementation of inclusive climate change actions. To increase the effectiveness of public financing towards climate actions, CBGA works on demystifying public policy interventions, developing knowledge resources, and designing and conducting capacity-building programmes for state governments and various stakeholders.

Given the need for greening India's economic recovery from the COVID-19 crisis, CBGA has undertaken a state-wise analysis to identify policy insights on public financing for climate positive outcome-aligned actions for long-term transformation. We are also researching the barriers faced by sub-national governments in accessing International Climate Funds, and how gender concerns are being addressed in the policies of various multilateral climate funds.

CBGA has developed a tool for benchmarking the favourability of states' expenditure towards climate mitigation action in the power sector. Through this tool, we have arrived at a roadmap for turning unfavourable climate expenditure into favourable actions. Training modules based on these knowledge resources are being developed for capacity building of state institutions and other stakeholders. This can help leverage public climate financing opportunities through programmatic interventions and new climate financing mechanisms like green bonds. CBGA is also working on a framework for the adoption of Climate Responsive Budgeting by States, to mainstream climate concerns in public financing in a transparent manner.

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Fair Tax Policies and Financial Transparency

While the 'race to the bottom' phenomenon in India's taxation policy has been continuing (with cut in corporate tax rates in 2019) and revenue generation has been slowing down, the latter has slowed down even further with the COVID-19 pandemic hitting the economy. In order to garner resources, the government resorted to increase tax rates on regressive indirect taxes, such as on petrol and diesel. While this has affected inflation, it also has significant implications for issues of tax justice and as well as for adequate public provisioning, financing development, in reducing worsening distribution of income and wealth, and realising human rights for all citizens.

In order to ameliorate the cuts in direct tax rates, the government has proposed to reduce tax incentives. However, the blanket move to reduce tax incentives in all areas, including for philanthropic donations, can have adverse implications for the CSO sector and the constituencies they serve, who are usually the most vulnerable and marginalised. In addition to these, the Global Corporate Minimum Tax deal also has raised concerns about India's existing Digital Tax.

CBGA's work on fiscal policy and taxation therefore focuses on different issues related to domestic and international taxation with the aim to highlight the regressivity of the country's tax structure, the inequalising impact of different kinds of taxes, tax incentives, and implications of the Global Corporate Minimum Tax deal for India. The approach adopted by CBGA has been to highlight these issues on various platforms in order to simplify and demystify complex issues for civil society, media and the public, as well as work towards building insights and policy asks for a just, fair tax system.

CBGA collaborated with the FTC and member partners - Christian Aid, Tax Justice Network Africa, Latindadd, and others on monitoring the fiscal and social protection responses to COVID-19 in the Global South and completed the India analysis of the COVID tracker which was released in April 2021.

The aim of the financial transparency vertical at CBGA this year was to widen conversations around related global issues, and have it reach different audiences, while also completing the work plans with its partners at the Financial Transparency Coalition (FTC). CBGA continued to deconstruct issues of significance within the Global South and put forth an Indian perspective. CBGA collaborated with the FTC and member partners - Christian Aid, Tax Justice Network Africa, Latindadd, and others on monitoring the fiscal and social protection responses to COVID-19 in the Global South and completed the India analysis of the COVID tracker which was released in April 2021. CBGA also worked closely with FTC Secretariat and Christian Aid in developing and designing a methodology for the second round of the COVID tracker analysis.

In light of the international conversations on the historic Global Minimum Corporate tax deal, CBGA organised an online webinar on the "Global Minimum Corporate Tax Deal from the Perspective of Southern Countries" with leading academics, activists, and CSO leaders from across the Global South, with the aim to understand the issues contextually.

To enhance the discussions on financial transparency, and tax justice, CBGA strengthened its field building efforts. CBGA produced a series of interviews, "Dialogues on Global Financial Transparency" with leading global experts on a range of issues related to financial transparency and tax justice. The topics included post pandemic recovery, the global minimum corporate tax deal in the Indian context, and the findings of the FACTI panel.

Strengthening Fiscal Governance

People's Budget Initiative

People's Budget Initiative (PBI), a network of civil society organisations, budget groups, and grassroots level NGOs, has been working towards popularising 'Budget Justice for Disadvantaged Sections' to highlight the inequitable impact of the budget on excluded communities like *Dalits*, *Adivasis*, Muslims, Women, Children, Sexual Minorities and Persons with Disabilities. In 2021-22, PBI continued to do so by providing a civic engagement platform for these communities with policy experts, economists and social activists. To this end, CBGA co-organised a series of webinars with the leading CSOs like Child Rights and You (CRY), Centre for Dalit Studies (CDS), National Campaign on Dalit Human Rights (NCDHR), and National Council for Promotion of Employment for Disabled People (NCPEDP) working in this domain. These webinars attempted to highlight the issues of excluded communities in the discourse of budgets, and shared recommendations on how best they can be addressed.

CBGA worked closely with its state level allies namely, Budget Analysis Rajasthan Centre (BARC), Rajasthan; 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. This work aims at strengthening the engagement of grassroots CSOs, farmer groups and other local stakeholders with policies and budgets around agriculture and allied sectors. Several State and district level workshops and capacity building sessions were organised in the seven States, namely Chhattisgarh, Jharkhand, Madhya Pradesh, Maharashtra, Odisha, Rajasthan and Telangana. Various research outputs have been developed, which cover policies and delve into budgets pertaining to agriculture and allied sectors.

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Enhancing Budget Accessibility and Timeliness (Open Budgets India)

To enable citizens to participate meaningfully in the discourse around budgets, CBGA developed an open data portal - Open Budgets India (OBI). The portal facilitates free, easy, and timely access to relevant data on government budgets in India. It provides budget information of different tiers of government in India (Union Budget, State Budgets, and Budgets of several Municipal Corporations across the country) in accessible and open(non-proprietary)formats.

The portal is being enhanced from time to time by adding features, updated budget datasets, and documents. It hosts several useful dashboards. One such dashboard is the Schemes Dashboard which presents relevant financial data and analytics for development schemes including several central and state schemes. The Sector Dashboard is another important dashboard that provides state-wise expenditure data on various sectors and over the years. The indicators of expenditure data have been classified into eleven social and economic sectors. Additionally, the dashboard also provides data on a few macro and receipts indicators across states.

The Portal also hosts Budget Explorers for Union and State budgets. These Explorers enable users to search through the budget database without any accounting codes or technicalities; one can also create downloadable visualisations and analyse budget data. Further, to enable public engagement on budgets and related issues, the portal hosts an interactive discussion platform, the Budget Forum. It enables users to post comments and questions on issues pertaining to development schemes, budget transparency and accountability at different

Schemes Dashboard on the OBI presents relevant financial data and analytics for development schemes including several central and state schemes. The Sector Dashboard is another important dashboard that provides state-wise expenditure data on various sectors and over the years.

tiers of government, and other fiscal policy issues.

We have consistently reached out to relevant stakeholders to engage with the forum.

In order to simplify concepts on the various aspects of budgets, the Budget Basics microsite has been designed and integrated on the portal. Through its different sections, the microsite helps understand government budgets in an easy and accessible way. Further, various opinion pieces are being developed and posted on the portal covering new developments in the field of budget transparency and accountability.

Moreover, in our efforts to enhance the visibility and the utility of the portal, we conducted capacity building sessions for students from various colleges and universities. Various short explanatory tutorial videos were developed and integrated on the portal. Continuous efforts are being undertaken to update and expand the platform with an intent to make it an exhaustive open source budget data repository.

Feminist Policy Collective

The Feminist Policy Collective (FPC) is a group of feminist organisations, academicians, individual researchers and policy advocates that works towards transforming the policy and finance agenda to achieve women's rights and gender equality. CBGA is a member organisation as well as a part of the FPC Steering Committee.

This year, CBGA participated in a pre-budget consultation organised by FPC where we presented on many themes including gender implications of fiscal policy and taxation, and status of gender-responsive budgeting at the Union and State level. CBGA also contributed to FPC's efforts to prepare and present recommendations to the government for a feminist policy response to the second wave of COVID-19 in India. Interventions were identified in the areas of alternative avenues of financing the response, and addressing the gendered digital divide.

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Uptake and Outreach

Uptake

PDF Downloads



(Average PDFs downloaded from CBGA's website/day in FY 2021-22)

Webinars Organised by CBGA

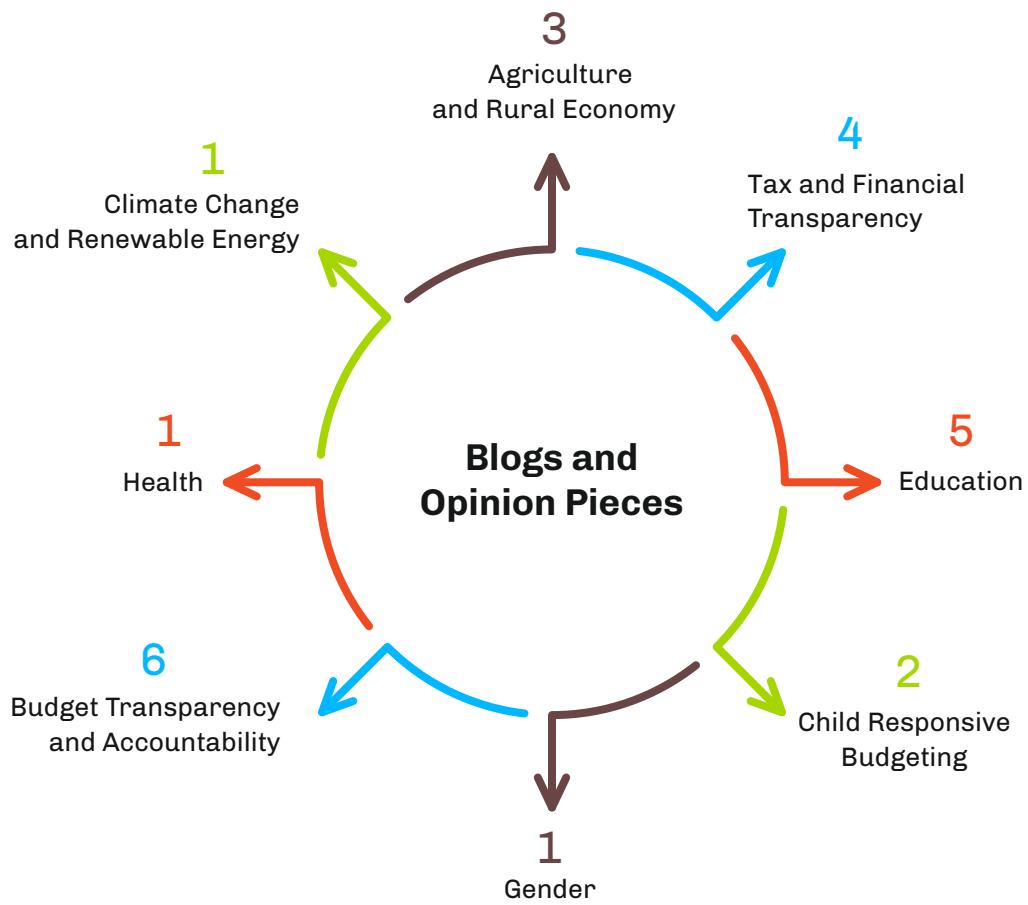


Capacity Building Workshops



Outputs by CBGA





New Formats of Knowledge Dissemination

Our focus has been to strengthen our engagement with citizens' groups like, grassroots NGOs / CSOs, students, youth, women, *Dalits*, persons with disabilities, farmers' organisations etc. In pursuit to meaningfully reach out to wider audience and improve the visibility and uptake of our work, we deployed new and improved forms of Policy Engagement and Communications (PEC) interventions. We brought out a new range of PEC outputs in 2021-22 as discussed here.



Newsletters

[View all](#)

Budget TRACK

The CBGA Newsletter

We relaunched 'Budget Track', as a quarterly Newsletter, to keep our stakeholders abreast of the recent contributions by CBGA. The inaugural edition was published on September 30, 2022. Three editions of the Newsletter, sharing highlights of the completed and ongoing work, were published by the end of March 2022.



Videos

[View all](#)

To cater to netizens, we ventured into the digital space by developing various multi-media outputs. We continued to develop short explanatory and tutorial videos covering various important aspects pertaining to budgets in a non-technical manner. In 2021-22, the following videos were developed.

Explanatory Videos

1

Digital Delivery of Secondary Education in Delhi: How Well Does Gender Factor In?

2

'Taxing digital companies: The case of India' contributed by CBGA as part of the free online course "Regulating Global Supply Chains to Empower Workers" by the Global Labour University.

3

Short Video on Gender Responsive Budgeting

Tutorial Videos

1

Schemes Dashboard on Open Budgets India portal

2

Budget Forum on Open Budgets India portal

Additionally, we continued developing and web publishing videos presenting discussions held during webinars, panel discussions and other such programmes organised by CBGA.



Series of online interviews with experts

[View all](#)

To strengthen the discussions around financial transparency, we launched a series of interviews, titled 'Dialogues on Global Financial Transparency' with leading experts in the domain. In 2021-22, we produced and web-published three episodes under the series.



Podcasts

[View all](#)

To further build our relationship with our audience and disseminate our content widely, we launched the CBGA podcast series, 'Budget Bytes'. This further strengthened the range of our multi-media outputs. During the year, three episodes were developed and published.



Map Based Interactive Visualisations

[View all](#)

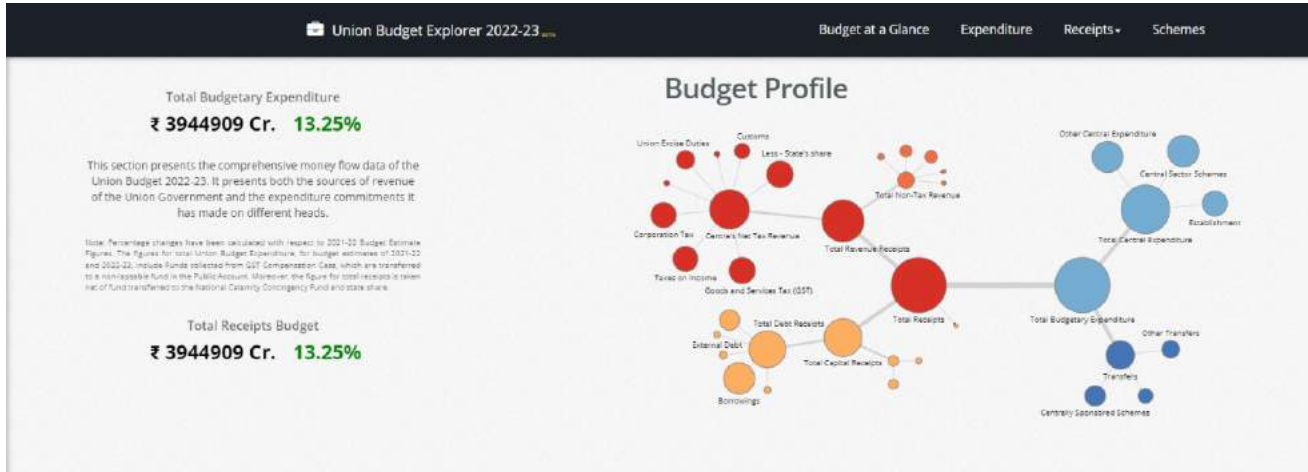
Another important addition to the multi-media outputs are interactive map based visualisations. We developed and published these on our website to make budget data accessible and easy to comprehend. Five sets of such visualisations covering different aspects of budget were web-published in 2021-22.





Dashboard on Union Budget 2022-23

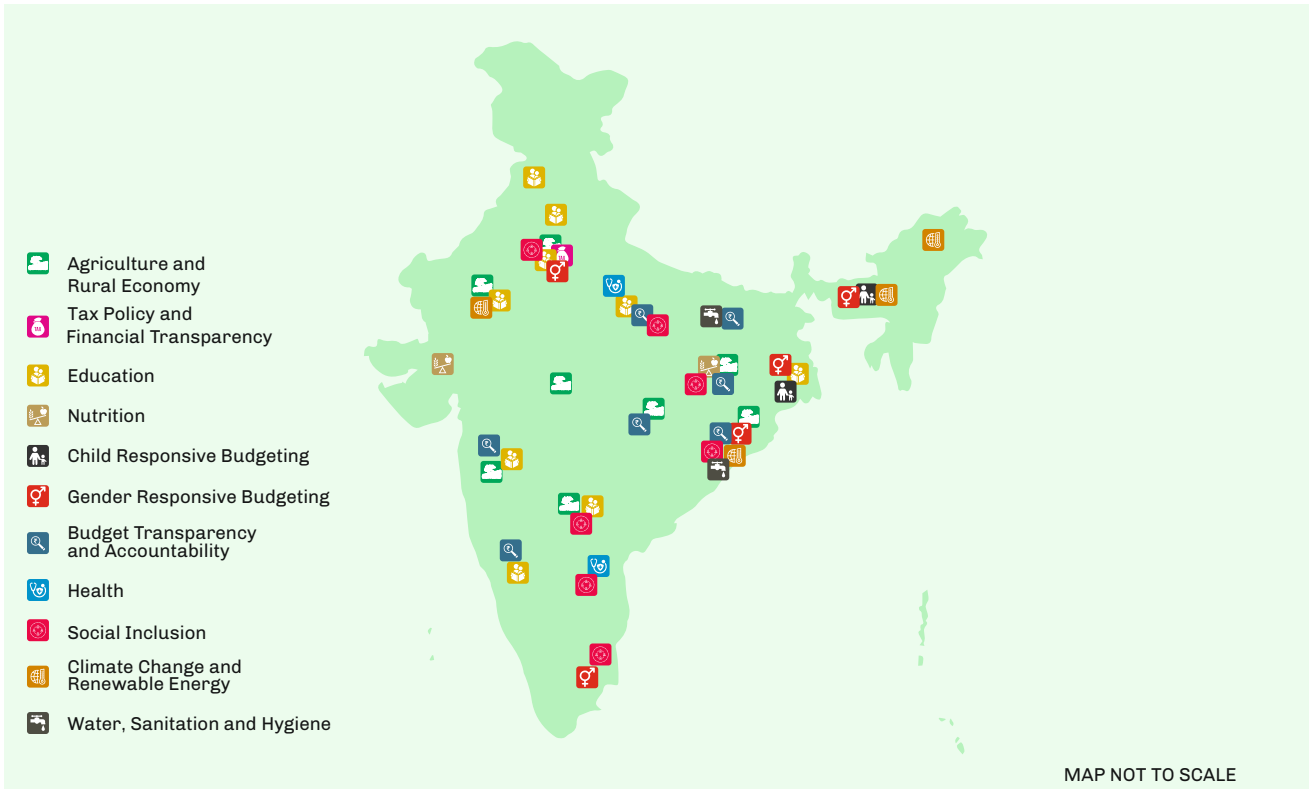
[View all](#)



With Union Budget being presented on February 1, 2022, in addition to our publication presenting the analysis of Union Budget 2022-23, we also developed a dashboard on Open Budgets India (OBI) portal, called [Union Budget Explorer 2022-23](#). We digitised a large part of the data contained in the latest Union Budget, based on our understanding of what will be most relevant for analysis.

Outreach

CBGA in Action



Note: The above maps depict CBGA's activities in the FY 2021-22 which includes: projects undertaken, events organised, external capacity building workshops and presentations by CBGA colleagues at various platforms.

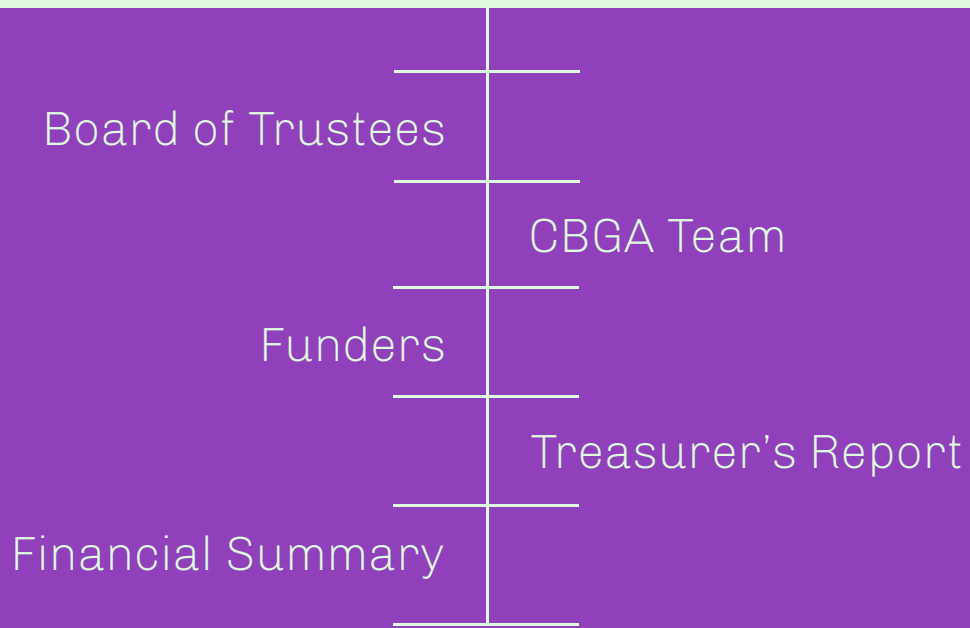
Way Forward

The COVID pandemic that hit the world more than two years back changed the world forever, making the situation challenging for everyone. After almost two years into the COVID crisis, the criticality of recovery efforts in paving the path towards more inclusive public systems, that look beyond recovery, towards 2030, cannot be overstated. With this as the overarching principle for our core work, people-centred approaches remain at the centre of all our efforts, in the aftermath of the pandemic.

Moving forward, in the domain of research and analysis, we would be expanding our engagement with policy and budgetary issues that are needed for dealing with the fallout from the pandemic. The common thread would also be binding the work designed and implemented in collaboration with CSOs, coalitions and networking. Many important initiatives have been underway, we would continue leveraging the expertise developed in these critical arenas. A stream of work that is of foremost significance to us is related to Open Budgets India, through which, a string of interventions are facilitating enhanced transparency and accountability of budget data at different levels of government. We would remain focused also on strengthening institutions and mechanisms guiding Gender responsive budgeting and Child responsive budgeting, among others. This includes our work on social protection, child rights and education, green economy, exclusion, and progressive taxation.

We are also an active member of a global coalition on Financial Transparency. We look forward to continue being part of conversations that align well with our vision towards strengthening standards for financial transparency, and closing loopholes in the global financial system. We will continue extending our relationship with audiences like the youth, common people, women, and other likeminded groups to get a direct flavour of concerns on the ground better.

Section 3



Board of Trustees

Members of the Board of Trustees as of March 31, 2022:

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

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

Prof. 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, 2022

Ajay Pal Singh

Anjana Rajagopalan

Anisha Anustupa

Ankita Akodiya

Asadullah

Balija Somasekhar

Bhakthula Praharsha

Bhuwan Chand Nailwal

Divya Chirayath

Gurpreet Singh

Gyanender Tiwari

Happy Pant

Harsh Singh Rawat

Indrakant Bharti

Jawed Alam Khan

Jyotsna Goel

Khwaja Mobben ur Rehman

Mahendra Singh Rao

Malini Chakravarty

Mayank Gaur

Neeraj Chourasia

Nilachala Acharya

Poorvi Kulkarni

Protiva Kundu

Rahat Tasneem

Rajalakshmi Nair

Rajesh Kumar Sahu

Revati Patil

Sanchari Mukhopadhyay

Santosh Kumar Verma

Sarah Farooqui

Sayamsiddha

Shaji T. K.

Shruti Ambast

Shuchita Rawal

Simonti Chakraborty

Subrat Das

Subrata Sekhar Rath

Sudhir Kumar

Sumita Gupta

Suraj Prasad Jaiswal

Swaroop Das

Trisha Agarwala

Tushar Kapoor

Vijayta Mahendru

Funders

In 2021-22, CBGA relied upon the support of the following institutions.

For fund support tied to research, communication and outreach efforts in specific areas, we are grateful to:

- Bill and Melinda Gates Foundation
- Catholic Relief Services
- Ford Foundation
- International Budget Partnership
- IRC - Netherlands
- New Venture Fund (NVF)
- Omidyar Network
- Southern Voice
- Third Sector New England (for Financial Transparency Coalition)
- UNICEF India
- UN Women

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 2021-22, and bring to your attention the following points.

- CBGA received a total income of Rs. 6,36,36,377 in 2021-22, which was 56.72% greater than the total income of Rs. 4,06,06,410 received in the previous financial year.
- CBGA's total expenditure during the year 2021-22 was Rs. 6,30,73,580, which was 13.70% higher than the total expenditure of Rs. 5,54,74,963 made in the previous financial year.
- CBGA's General Reserve Funds increased to Rs. 49,67,559 at the end of FY 2021-22, as compared to Rs. 44,04,762 recorded at the end of the previous financial year.
- During the financial year 2021-22, Rs. 6,55,932 was received as Interest, as compared to Rs. 5,27,612 received as interest during the financial year 2020-21.
- Total addition in Fixed Assets of CBGA during the FY 2021-22 was of Rs. 5,81,000. The net value of Fixed Assets of CBGA has increased from Rs. 14,31,814 as on 31st March 2021 to Rs. 16,58,134 as on 31st March 2022. 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 2021-22.
- 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.

In the year 2021-22, CBGA relied upon the financial support from a number of institutions for working towards its goals and objectives. During 2021-22, 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, IRC-Wash, Omidyar Network, New Venture Fund, Southern Voice, Third Sector New England (for Financial Transparency Coalition), UNICEF and UN Women.

I wish to thank all donors and funding partners who have contributed financially towards achieving the goals and objectives of CBGA.

I also wish to thank the Executive Director and the Staff of the Finance and Administration Unit of CBGA for assisting me in discharging my responsibility as the Treasurer.

Ritu Dewan
Treasurer
Board of Trustees
Centre for Budget and Governance Accountability

Financial Summary

CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY
B-7 EXTN./110A (GROUND FLOOR), HARSUKH MARG, SAFDARJUNG ENCLAVE
NEW DELHI - 110029 (INDIA)

BALANCE SHEET AS AT 31ST MARCH 2022

Particulars	SCHEDULE	F.Y. 2021-22	F.Y. 2020-21
SOURCES OF FUND			
I.FUND BALANCES:			
a. General Fund	[01]	4,967,559	4,404,761
b. Asset Fund	[02]	1,292,507	1,001,663
c. Corpus Fund		25,000	25,000
c. Project Fund	[03]	32,559,780	25,440,507
II.LOAN FUNDS:			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
TOTAL	[I + II]	38,844,847	30,871,932
APPLICATION OF FUND			
I.FIXED ASSETS			
Gross Block	[04]	5,390,810	4,809,810
Less: Accumulated Depreciation		3,732,676	3,377,996
Net Block		<u>1,658,134</u>	<u>1,431,814</u>
II. INVESTMENT			
		<u>3,277,983</u>	<u>3,167,391</u>
III.CURRENT ASSETS, LOANS & ADVANCES:			
a. Loans & Advances	[05]	1,236,425	1,310,955
b. Grant Receivable	[06]	9,609,688	5,094,663
c. Cash & Bank Balance	[07]	25,754,983	23,340,328
	A	<u>36,601,096</u>	<u>29,745,946</u>
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[08]	2,692,366	3,473,219
b. Unspent Grant Balance		-	-
	B	<u>2,692,366</u>	<u>3,473,219</u>
NET CURRENT ASSETS	[A - B]	<u>33,908,730</u>	<u>26,272,728</u>
TOTAL	[I+II+III]	38,844,847	30,871,932
Significant Accounting Policies and Notes to Accounts	[35]	-	-

The schedules referred to above form an integral part of the Balance Sheet.
IN TERMS OF OUR REPORT OF EVEN DATE

For & on behalf :
S.SAHOO & CO.

For & on behalf :
CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY

[CA Subhjit Sahoo,FCA,LLb]
Partner
MM No. 057426
Firm No. 322952E

Praveen Jha
President

Ritu Dewan
Treasurer

Place: New Delhi
Date:

Subrat Das
Executive Director

Shaji T.K
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 2022

Particulars	SCHEDULE	F.Y. 2021-22	F.Y. 2020-21
I. INCOME			
Grant In Aid	[09]	71,437,398	38,842,111
Interest Income	[10]	655,932	527,612
Other Income		5,800	1,236,687
TOTAL		72,099,130	40,606,410
II. EXPENDITURE			
FCRA Section			
Enhancing Budget Transparency and Accountability in India	[11]	24,616,547	21,288,749
Strengthening Organizational Capacity	[12]	-	7,289,594
IBP-Open Budget Survey 2019	[13]	-	292,359
Generating discussions with grassroots civil society organizations on budgetary allocations and policies aimed at increasing farmer incomes	[14]	6,154,780	6,863,451
Research, Training and Outreach Efforts on Financial Transparency Issues (TSN 2020)	[15]	2,134,111	4,589,383
Ready to learn-Strengthening quality of early learning for 3-6 years old	[16]	-	1,562,186
Advancing Social Equity through Budgets	[17]	3,452,538	4,972,122
Capacity Building Support for Civil Society Organisations to Leverage Water and Sanitation Programmes in Bihar and Odisha.	[18]	-	529,682
Building Knowledge and Capacity for Green Recovery of the State Economies	[19]	3,834,963	627,048
Vision Project for Enhancing Policy Engagement and Communications	[20]	2,886,929	435,076
Public Resources for Children Specific Schemes - The Post COVID Scenario	[21]	-	325,000
Public Provisioning for Institutional Care and Family Based Care for Children India	[22]	1,841,960	-
General Support and Project Support for Programmatic and Institutional Strengthening	[23]	5,253,811	-
Tracking Budget Allocations and Expenditure of Five Ministries for Hand Hygiene	[24]	1,050,000	-
Building an Inclusive and Cohesive Public Climate Financing Framework	[25]	1,277,932	-
Research, Training and Outreach Efforts on Financial Transparency Issues (TSN 2021-22)	[26]	3,545,004	-
Research on how COVID-19 has transformed the use of digital technologies in education sector in India, with specific focus on women	[27]	1,746,462	-
Administrative Expenses		-	18,430
Indian Section			
Capacity Building and Technical Support for Child Budgeting and Outcome Budgeting in Assam-2	[28]	-	2,356,239
Public Expenditure Review of Nutrition Sector in Gujarat	[29]	-	1,127,556
Institutional strengthening for Gender Budgeting and Child Budgeting in West Bengal	[30]	1,250,000	2,656,000
Protection of Women and Girls from Sexual and Gender based Violence in times of COVID 19	[31]	2,832,015	-
Strengthening the disclosure for free public provisioning of secondary level of education for girls through research and evidence	[32]	1,097,594	402,406
Administrative Expenses		34,412	63,774
Depreciation	[03]	354,023	263,602
Less: Depreciation Transferred to Asset Fund		289,500	187,692
TOTAL		63,073,580	55,474,964
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	9,025,550	(14,868,554)
Less: Transeferred to Project Fund		8,462,753	(16,474,739)
Less: Transferred to General Fund		562,797	1,606,184

Significant Accounting Policies and Notes to Accounts

[35]

The schedules referred to above form an integral part of the Income & Expenditure A/c.
IN TERMS OF OUR REPORT OF EVEN DATE

For & on behalf :
S.SAHOO & CO.

For & on behalf :
CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY

[CA Subhjit Sahoo,FCA,LLb]
Partner
MM No. 057426
Firm No. 322952E

Praveen Jha
President

Ritu Dewan
Treasurer

Place: New Delhi
Date:

Subrat Das
Executive Director

Shaji T.K
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 2022

	SCHEDULE	F.Y. 2021-22	F.Y. 2020-21
R E C E I P T S			
Opening Balance :			
Cash in Hand (In INR)		3,592	19,858
Cash (In FC)		39,854	39,854
Cash at Bank (SBI & Axis)		23,296,882	30,917,453
Grant In Aid	[33]	66,635,883	44,627,849
Bank Interest	[34]	634,236	624,378
Other Income		5,800	1,236,687
Loan & Advances Changes		1,373,070	3,185,969
TOTAL Rs.		91,989,317	80,652,047
P A Y M E N T			
FCRA Section			
Enhancing Budget Transparency and Accountability in India	[11]	24,616,547	21,288,749
Strengthening Organizational Capacity	[12]	-	7,289,594
IBP-Open Budget Survey 2019	[13]	-	292,359
Generating discussions with grassroots civil society organizations on budgetary allocations and policies aimed at increasing farmer incomes	[14]	6,154,780	6,863,451
Research, Training and Outreach Efforts on Financial Transparency Issues (TSN 2020)	[15]	2,134,111	4,589,383
Ready to learn-Strengthening quality of early learning for 3-6 years old	[16]	-	1,562,186
Advancing Social Equity through Budgets	[17]	3,452,538	4,972,122
Capacity Building Support for Civil Society Organisations to Leverage Water and Sanitation Programmes in Bihar and Odisha.	[18]	-	529,682
Building Knowledge and Capacity for Green Recovery of the State Economies	[19]	3,834,963	627,048
Vision Project for Enhancing Policy Engagement and Communications	[20]	2,886,929	435,076
Public Resources for Children Specific Schemes - The Post COVID Scenario	[21]	-	325,000
Public Provisioning for Institutional Care and Family Based Care for Children India	[22]	1,841,960	-
General Support and Project Support for Programmatic and Institutional Strengthening	[23]	5,253,811	-
Tracking Budget Allocations and Expenditure of Five Ministries for Hand Hygiene	[24]	1,050,000	-
Building an Inclusive and Cohesive Public Climate Financing Framework	[25]	1,277,932	-
Research, Training and Outreach Efforts on Financial Transparency Issues (TSN 2021-22)	[26]	3,545,004	-
Research on how COVID-19 has transformed the use of digital technologies in education sector in India, with specific focus on women	[27]	1,746,462	-
Administrative Expenses Out of General Fund	-	-	18,430
Investment made During the year		-	-
Changes in Loan/Advance and Liabilities		304,610	-
Indian Section			
Capacity Building and Technical Support for Child Budgeting and Outcome Budgeting in Assam-202	[28]	-	2,356,239
Public Expenditure Review of Nutrition Sector in Gujarat	[29]	-	1,127,556
Institutional strengthening for Gender Budgeting and Child Budgeting in West Bengal	[30]	1,250,000	2,656,000
Protection of Women and Girls from Sexual and Gender based Violence in times of COVID 19	[31]	2,832,015	-
Strengthening the disclosure for free public provisioning of secondary level of education for girls through research and evidence	[32]	1,097,594	402,406
Administrative Expenses		34,412	63,774
Non Recurring Expenses		-	-
Grant Refunded		1,145,886	600,692
Change in Loan and Advances		1,774,782	1,311,973
Closing Balance			
Cash in Hand (In INR)		9,943	3,592
Cash in Hand (In FC)		39,854	39,854
Cash at Bank (SBI & Axis)		25,705,186	23,296,882
TOTAL Rs.		91,989,317	80,652,047
Significant Accounting Policies and Notes to Accounts	[35]	-	-

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
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For further information, please write to us at: info@cbgaindia.org

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