



ANNUAL REPORT

2022-23

Contents

Section 1

President's Message	04
Foreword	05
Vision	07

Section 2

Ecosystem and Context	09
Our Approach	10
Interventions	16
• Fiscal Policy Priorities toward Inclusive and Sustainable Development	17
• Fair Tax Policies and Financial Transparency	24
• Strengthening Fiscal Governance	26
Uptake and Outreach	29
Way Forward	36

Section 3

Board of Trustees	38
CBGA Team	39
Funders	40
Treasurer's Report	41
Financial Summary	43

Section 1

President's Message

Foreword

Vision

President's Message



The year gone by was significant as it marked the desperate need to focus on recovery from the aftermath of the COVID-19 pandemic. Since March 2020, countries and people across the globe were impacted and normal life came to a halt. Women and children were most affected during the pandemic, and education and employment across cities was disrupted.

The tough task of recovery and rebuilding lies ahead. However, this cannot be left just to the governments alone. Moving forward, the role of civil society and think tanks is significant, as they work towards rebuilding across sectors, and help fortify and support governance and public institutions in different capacities.

CBGA has consistently striven to engage with issues and ideas that promote social justice and equity. It will continue to ensure that important policy and budgetary processes at the national and state levels are informed adequately by evidence and knowledge of the significance of public sector provisioning for the underprivileged and marginalised sections of India's population.

As an institution, CBGA's work focuses on many thematic areas including social and economic sectors, marginalised sections, and climate initiatives. Each of these along with its commitment to fiscal transparency, evidence gathering, and data analysis has never been more important. CBGA will continue to engage, support, and work with diverse stakeholders who can enable swift post pandemic recovery and focus on rebuilding and continuing with the pre-pandemic levels of work across sectors. These include governments, CSOs, multilateral agencies, and academics, among others.

Through the last few years, CBGA's entire team has shown a great deal of adaptability and commitment with their work. It has the task moving forward, to continue injecting credible knowledge based resources into the public space that demystify technical and budget related issues and democratise policy discourses. On behalf of the Board of Trustees, I congratulate and commend the entire team of CBGA for their dedication and hard work; I would also urge them to continue to strive for relevance and excellence.

Praveen K. Jha
President of the Board of Trustees
CBGA



Foreword



The year 2022-23 was an important year in rebuilding and recovering from the brutal impact of the COVID-19 pandemic. Our team members and partner organisations had adapted to working through the extremely challenging circumstances of the pandemic, and in the last year, we returned to normal, as offices reopened and travel and in-person interactions resumed across sectors. We continued to strengthen our research efforts and add to the very important discussions and resources around budgets, public policies and its impact on people.

Since its inception, CBGA has been working towards strengthening public engagement with the discourse on fiscal policy priorities in the country. One of our flagship interventions since 2005, has been the annual Analysis of Union Budget. This year as well, after the presentation of the Union Budget on February 1, 2023, CBGA carried out a comprehensive analysis of the priorities and provisions in the Union Budget.

The analysis was presented in a report titled "Walking the Tightrope - An Analysis of Union Budget 2023-24". The publication delves into the revenue and expenditure aspects, around social sectors, agriculture, rural economy, climate actions, and provisioning of budgetary support for the marginalised sections of the population. Our webinar on the same, with experts was widely attended by people located across the country.

We continued to strengthen our work on education with focus being on girls education. We published a policy brief, report, and video on "Cost of universalising ECE in India" with support from Southern Voice. We also co-curated a Transformation Map on Sustainable Development Goals, for the SDG- 4 (inclusive education) at the World Economic Forum. CBGA's research work on Hand Hygiene paved the way for greater visibility in the WASH sector both at the local, state, national and global level. 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. CBGA's innovative study on tracking budgetary allocations and expenditures for hand hygiene was published by UNICEF India this year.

CBGA disseminated its research based knowledge resources and conducted capacity building sessions in select states, around the theme of greening the economic recovery, and adoption of Climate Responsive Budgeting as a potential tool to identify climate relevant budget outlays as well as embed relevant strategies in the design of state investment plans for climate change mitigation actions.

Responsiveness of government budgets towards vulnerable sections of society is a critical indicator of inclusion and equity. CBGA conducted an online training workshop for grassroots level Civil Society Organisations to enable them to develop a basic understanding of budgets and gender budgeting, along with developing resource materials and framework/tools for the analysis of Gender Responsive Budgeting (GRB).





A working paper on the Implementations of Development Action of Scheduled Castes (DAPSC) was developed, and a few opinion pieces were also published on this topic. CBGA has been undertaking an initiative to unpack agriculture policies and budgets across seven States. Further, to understand the issues of planning and implementation challenges, insights have been gathered from key stakeholders. The ongoing research focuses on budgetary issues with specific focus on women farmers, small holders and rainfed agricultural practices. A number of research materials have been produced in the form of factsheets, research papers, and unpublished research notes.

There has been a significant increase in malnutrition among children in a number of states in India between 2015-16 and 2019-20. COVID-19 exacerbated this challenge. In the 2021 Union Budget, Government of India launched Mission POSHAN 2.0. Four schemes under the erstwhile umbrella Integrated Child Development Services (ICDS) merged to form this new Saksham Anganwadi and Mission POSHAN 2.0. In collaboration with CRY, CBGA is analysing the changes in the planning, budgeting and implementation of schemes after rationalisation of schemes.

CBGA's expertise and experience in working on the issues of taxation was recognised. CBGA was part of a consultation meeting held with PricewaterhouseCoopers Pvt. Ltd. (PwC) and Indian Council for Research on International Economic Relations (ICRIER) for the project titled 'Taxation and Gender - Impacts and Outcomes in South and South-east Asia'. We are currently working on a study that looks at the feasibility of instituting a Carbon Tax in India, which also looks at the cost and benefits of instituting such a tax. CBGA also analysed the performance of the GST on the completion of its five years.

This year, CBGA developed and launched the Constituency Dashboard on the Open Budgets India portal, which presents the constituency-wise mapping of fiscal information for a range of schemes for the selected States. The objective was to make fiscal information publicly available and locally relevant to enable greater participation of people, their elected representatives, and other stakeholders in public financial management processes. We also created the District Dashboard on the OBI Portal, where fiscal data for twelve selected schemes have been mapped to the districts in six States.

Like the previous years, this year also CBGA allied with sector-focussed organisations in almost all its focus areas of work, and these alliances enhanced our research and policy engagement efforts. CBGA continued to strengthen its communication efforts and its engagement with diverse audiences. We disseminated our knowledge based outputs, reports, and analysis, through online mediums, including podcast, newsletter, videos among others. Our key strength has been our work with diverse stakeholders which include governments, civil society, UN agencies, researchers, academics, and students. This nuanced engagement gives us a diversity of perspective, and allows us to meaningfully engage and strengthen governance and accountability across the country.

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

In 2023, India having assumed the presidency of the G20, has the opportunity to influence the global development agenda by promoting collective action on a number of priority areas, including inclusive growth, clean energy transition, and gender equality. Progress on these areas, both nationally and globally, is critical for navigating the post-pandemic scenario, which is marked by food and energy crises, geopolitical uncertainties, and climate change.

Further, the pandemic has had lasting impacts on health, nutrition, education and overall development outcomes for large parts of the population, that requires a sustained flow of resources and targeted interventions. Tracking progress toward Sustainable Development Goals (SDGs) has become crucial as the 2030 endpoint approaches. A midline assessment has suggested that while India is on track to achieve some of the goals, it needs to accelerate action on improving access to basic services, and addressing child malnutrition and gender-based violence, among other things.

The Union Budget 2023-24 was the last full budget before General Elections in 2024; tax collections registered growth but social sector outlays saw a decline. Greater fiscal priority is needed to support school education, primary healthcare facilities, child nutrition, and to bridge inequalities on the lines of gender, caste and other inequalities.

Along with ensuring a recovery from the pandemic, there is a need to surpass pre-pandemic levels of development outcomes and 'build back better.' With the emergence of artificial intelligence and growing automation, policies must adapt to meet evolving needs in employment across sectors. There is simultaneously a need to accelerate the Indian growth story, bring women to the formal work force, and provide a thrust to home grown employment avenues to combat the precarity of employment at the global level.

Climate change is a priority area that requires focus and attention. Public financing is also central to address the climate crises, by channelling resources to mitigation and adaptation interventions. Extreme weather events, such as heatwaves, floods and hailstorms, have been growing in frequency in India. These events, apart from destroying human lives, have adverse impacts on agriculture and livelihoods. Multi-sectoral interventions are required to build sustainability and resilience across geographies and population groups.

In this context, the need to have informed discussions and discourse is necessary. It is equally important to support policy-makers with credible and evidence backed policy research across sectors. CBGA's work continues to analyse and discuss budget trends in many of these areas, along with directly engaging key stakeholders to strengthen awareness on accountability, transparency and inclusive budgeting.

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.

Fiscal Governance Issues of the Supply Side

- Related to public expenditure gaps in:
 - 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

Fiscal Governance Issues of the Demand Side

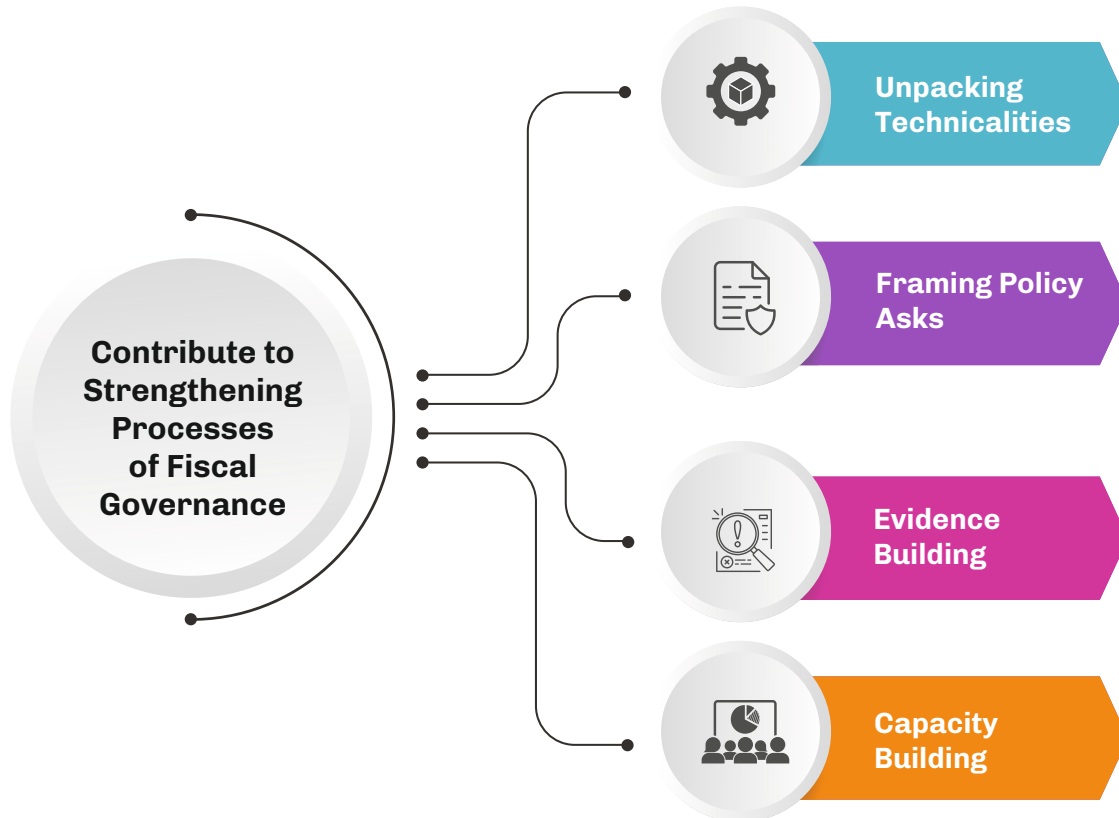
- Agency of marginalised sections with respect to budget and tax literacy
- Capacity of CSOs, coalitions in budget analysis and advocacy
- Need for technical support on budget and tax policy analysis
- Budget awareness among the larger public

Fiscal Governance Issues in the Ecosystem

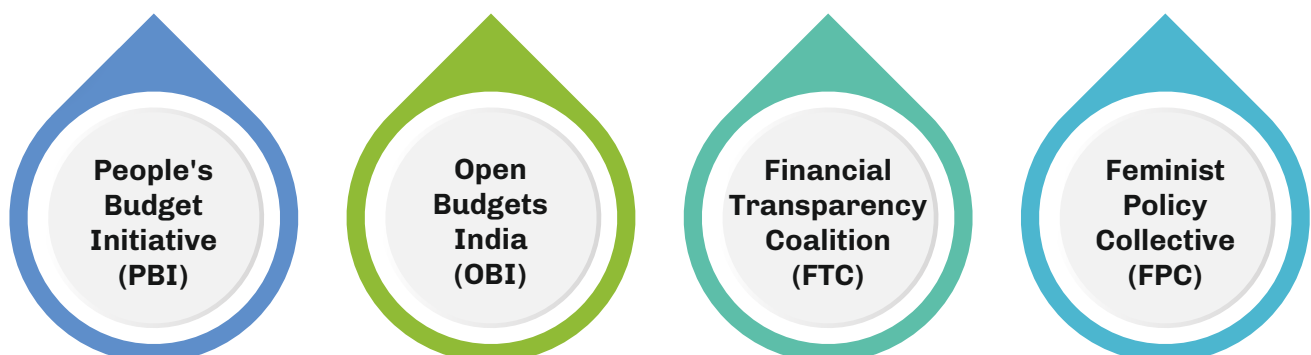
- Concerns about transparency
- Concerns about spaces for participation
- Concerns about weak accountability of institutions and mechanisms

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 has engaged with several stakeholders and allies across India and the world. Our work across domains is undertaken in collaboration with our allies, stakeholders, and audience. Through formal and informal means, we have built synergistic alliances, which have helped strengthening our 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 across 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.

Changing the Way We Care: Changing the Way We Care is a global initiative to solve one of the world's greatest global issues - children growing up outside of family care. We collaborated with them for studying the public provisioning for institutional care and family-based care for children in India. Under this, we focused on governments' schemes and budgetary allocations for child protection in India, covering both institutional and non-institutional measures. The study covers Union Government and select State Governments - Uttar Pradesh, Maharashtra, Odisha, Tamil Nadu, Kerala, and Karnataka.

Child Rights and You (CRY): CBGA had partnered with CRY on several research projects, primarily focusing on issues related to children, with emphasis on school education for approximately the last 8 years. The work this year focussed on analysing government policies and budgets towards mitigating educational deprivation that has been created during COVID-19. We also collaborated to carry out an exploratory analysis of Mission Saksham Anganwadi and POSHAN 2.0 launched by the Union Government in 2021.

Equals, Centre for Promotion of Social Justice: CBGA has a long-standing partnership with Equals, Centre for Promotion of Social Justice. Like the previous years, this year too, the analysis of Union Budget priorities toward persons with disabilities carried out by them was published as a part of our annual Analysis of Union Budget.

Global Tax Justice Allies: As a member of the Financial Transparency Coalition (FTC), a global network of CSOs, think tanks, experts and tax administrators, CBGA works on promoting transparency in the global financial system and issues pertaining to international taxation. CBGA actively coordinates and manages the FinDev Asia network 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. We organised a webinar, in collaboration with Feminist Policy Collective, focussing on the disproportionate impact of the pandemic on women and persons of marginalised gender and sexual identities, the challenges moving forward, and the policy responses witnessed so far across select countries. It brought together voices from different contexts and regions (in the Global South) to discuss the gender responsiveness of the policy responses to the pandemic. 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). Our current engagement with IRC focussed on mapping policies and tracking budgets for hand hygiene in India. To understand the gaps and to highlight the need to invest in the promotion and practice of hand hygiene in India, CBGA and Centre for Youth and Social Development (CYSD) supported by Unicef India and IRC assessed the existing commitments at the national level and at the state level (Odisha), and their implementation at the district level.

IM Swedish Development Partner: The CBGA-IM partnership is being undertaken for capacity enhancement of IM South Asia partner organisations on gender-responsive budgeting and analysis. The first phase of the partnership, started in July 2022 till March 2023, involved a series of orientation–cum-training sessions on gender responsive budgeting and analysis. Representatives from eighteen organisations participated in these sessions.

Jagori: CBGA has had a long-standing partnership with Jagori, through which we influence public discourse in the domain of gender equality focussing on gender responsive budgeting. CBGA has partnered with Jagori several times to synergise our efforts for ensuring that policies and budgets are gender-responsive. Jagori has supported our study on policy and budgetary interventions for addressing gender-based violence in four states. This study was undertaken as a part of a project we carried out in partnership with UN Women.

Martha Farrell Foundation: CBGA has been associating 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 our team members on gender sensitisation.

National Campaign on Dalit Human Rights (NCDHR): NCDHR is engaged in the educational empowerment of Dalits. CBGA had a long-standing partnership with NCDHR and we have been engaging with them to advance social justice and equity in India. Our partnership with NCDHR toward training on budget sensitisation for the Post-Matric Scholarship for Scheduled Castes and Self-Employment Scheme for Rehabilitation of Manual Scavengers (SRMS) continued this year. We developed two training manuals and other resource materials covering these areas. These were translated in Hindi, Telugu and Tamil.

National Council for Promotion of Employment for Disabled People (NCPEDP): CBGA has been engaging with NCPEDP as part of our engagement with the rights of persons with disabilities (PwDs). This year we co-organised a two-day training workshop on budget analysis for researchers and field level functionaries working on disability rights. The workshop focussed on the purpose of the engagement with budgets for disability focused work, identifying the budget related issues and challenges in the work of disability rights groups, key policy & budget asks for persons with disabilities and developing familiarity with budget process and documents.

RTE Forum: CBGA has been providing technical support and engaging in capacity building for RTE state forums for many years. This year too, we provided technical support during the

pre-budget discussion and after Union Budget's presentation. We also participated in the post Union-Budget discussion organised by the RTE forum.

Save the Children India: CBGA and Save the Children India have been working together on various social sector issues. This year we continued the work with Save the Children on a study titled 'Cost of universalising Early Childhood Education in India' to estimate the total budgetary allocation needed for making quality ECE available for all 3-6 years age group children in the country. The study also provides an assessment towards ECE services in India at present.

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, completed the study initiated last year on the digitalisation of secondary school education in Delhi during the COVID-19 pandemic. The report on the same was published this year. 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.

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); and Centre for Rural Studies and Development (CRSD) for advancing fiscal transparency and accountability and promoting people's participation in budgetary processes. We continued our collaboration with state budget partners in strengthening our work on agriculture policies and budgets in India.

UNICEF: CBGA has partnered with UNICEF for many years. They have been our key partners in supporting us in budget and policy analysis for social impact, across states. CBGA has partnered with UNICEF Assam to provide technical support for child budgeting, gender budgeting and disaster resilient budgeting in Assam. We co-organised capacity-building workshops to orient the government officials on the need for child, gender and green budgeting in the State. We also shared strategic interventions to improve the allocations toward disaster resilient budgeting in Assam. 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, development of training resources and organising training programme on these subjects for state officials. CBGA also continued dialogue with the UNICEF Gujarat office, for the purpose of building upon a previous study on 'Public Expenditure Review of Nutrition in Gujarat'. We started our engagement with UNICEF in Chhattisgarh on strengthening child and gender responsive budgeting in the State. We also partnered with the UNICEF India Country Office to examine schemes and budgetary allocations under Child Protection Services in India.

UN Women: CBGA got support from UN Women in conducting scoping studies on policy and budgetary interventions for addressing gender-based violence in four states. The study has been completed and a consolidated report and state-wise policy briefs have been developed based on the research.

Interventions

Analysing Union Budget

Since its inception, CBGA has been working towards strengthening public engagement with the discourse on fiscal policy priorities in the country. One of the flagship interventions by CBGA, every year since 2005, has been its Analysis of Union Budget. This year too, after the presentation of the Union Budget on February 1, 2023, CBGA carried out a comprehensive analysis of the priorities and provisions in the Union Budget. The analysis was presented in a report titled "Walking the Tightrope - An Analysis of Union Budget 2023-24".

The aim of this publication is to facilitate an informed discussion on the Budget focusing both on revenue and expenditure aspects, particularly around the social sectors, agriculture, rural economy, climate actions, and provisioning of budgetary support for the marginalised sections of the population.

Moreover, with an intent to make the publication accessible to all including persons with disabilities, an accessible version of this report has been developed with support from experts in the domain who have ensured that the document complies with the principles of Universal Accessibility and WCAG 2.1 Accessibility Standard. Following the analysis, a panel discussion was organised with eminent economists, social activists and policy experts to discuss the Budget. The webinar "The Budget Dialogue: A Webinar on Union Budget 2023-24" was organised on February 6.

As has been the practice over the last five years, CBGA developed a Dashboard for the latest Union Budget, called the Union Budget Explorer 2023-24, on the OBI portal. A large part of the data contained in the latest Union Budget have been digitised based on our understanding of what will be most relevant for analysis.

The aim of this publication is to facilitate an informed discussion on the Budget focusing both on revenue and expenditure aspects, particularly around the social sectors, agriculture, rural economy, climate actions, and provisioning of budgetary support for the marginalised sections of the population.

Fiscal Policy Priorities toward Inclusive and Sustainable Development

Gender Responsive Budgeting

Global progress towards gender equality has been impeded by the COVID-19 pandemic, economic crises, and conflict. India's agenda for its G20 presidency, which commenced in December 2022, includes an emphasis on 'women-led development.' Women's entrepreneurship, leadership and bridging the digital divide, are among the priorities set under W20. This is important, given the continued low labour force participation among women, gender wage gap and India's low ranking on global gender indices. In this context, CBGA's focus on promoting gender-responsiveness in national and sub-national budgets remains vital.

In continuation of its engagement with the Ministry of Women and Child Development (MWCD), CBGA was invited to be a member of the Working Group to review the format and methodology of the Gender Budget Statement. As part of this work, CBGA also co-facilitated, and provided inputs at, a national consultation organised by the Working Group. This allows for building on CBGA's long standing work on improving the effectiveness of gender budgeting strategies.

A milestone was reached in CBGA's ongoing engagement with the Government of West Bengal through the State UNICEF office, as the State organised a workshop to inaugurate gender budgeting tools and strategies. Members of the CBGA presented on gender budgeting and child budgeting frameworks, and facilitated discussions among department officials, to build collective ownership and exchange resources. The engagement with the Government of Assam was strengthened, with more workshops on gender budgeting, and technical inputs that are reflected in the State's most recent inclusive budget statements.

CBGA partnered with UN Women India to undertake research to identify urgent and actionable interventions towards gender equality in India, as part of global commitments made under the Generation Equality Forum 2021. This allowed the CBGA team to expand the scope of work on gender, by branching into areas such as

In continuation of its engagement with the Ministry of Women and Child Development (MWCD), CBGA was invited to be a member of the Working Group to review the format and methodology of the Gender Budget Statement. As part of this work, CBGA also co-facilitated, and provided inputs at, a national consultation organised by the Working Group. This allows for building on CBGA's long standing work on improving the effectiveness of gender budgeting strategies.

the care economy, women's access to productive resources, the role of autonomous women's organisations, and en-gendering national economic reforms.

CBGA continued its involvement in the annual pre-budget consultation organised by the Feminist Policy Collective, where the team submitted inputs on the digital divide and other important issues. Capacity-building workshops on gender budgeting were facilitated for many new stakeholders, as well as existing partners and networks.

Child Rights

The COVID-19 pandemic severely impacted children's health, nutrition, education and protection. To reimagine a sustainable, safer world for children in the aftermath, more time, resources and efforts are needed from all stakeholders. Both the Union Government and State Governments have a crucial role to play to safeguard children and achieve the holistic fulfilment of their rights, along with specifically addressing the disproportionate impact of the pandemic upon them. CBGA, in collaboration with CRY, has attempted to assess the implications for public resources for children in the post-COVID scenario, and to review government budgets to see whether there has been any reprioritisation of resources for children. CBGA has continued its support to the Government of Assam, Government of Chhattisgarh, Government of Gujarat and Government of West Bengal (in partnership with the respective UNICEF State Offices), to strengthen child-responsive budgeting, public expenditure review of interventions pertaining to children.

COVID-19 exposed the faultlines in the institutional care system for children, leaving many children in precarious care arrangements, at further risk of separation. In this context, CBGA has undertaken a thorough examination of how existing mechanisms for both institutional and alternative systems of care for children are funded, implemented and monitored at the levels of Union and States. The work, being carried out in collaboration with UNICEF India Country Office India and Changing the Way We Care, is helping to identify gaps in the current system, and policy measures to address those gaps.

COVID-19 exposed the fault lines in the institutional care system for children, leaving many children in precarious care arrangements, at further risk of separation. In this context, CBGA has undertaken a thorough examination of how existing mechanisms for both institutional and alternative systems of care for children are funded, implemented and monitored at the levels of Union and States.

Social Inclusion

For development outcomes to be truly equitable, it is important that public policies address discrimination and oppression on the basis of gender, caste, and religion. Disparities in the status of development persist among marginalised groups such as *Dalits* and *Adivasis*, religious minorities and persons with disabilities, with gender being a cross-cutting site of inequality. India implements budgetary strategies, such as the Development Action Plan for SCs and ST, to address these gaps. CBGA's work has sought to track and monitor the implementation of the relevant strategies, to ensure that adequate and timely resources are channelled towards bridging social inequalities.

CBGA, in partnership with IM South Asia, facilitated capacity-building workshops on budgets and promoting gender-responsive budgeting (GRB) in local governance, for eighteen Civil Society Organisations. The workshops also involved in-depth discussions on other sites of inequality that various organisations work on, such as caste and disability. This exercise helped create greater awareness of GRB and the tools of budget-based outreach, among participants, and identify pathways for greater and more targeted civil society engagement with inclusive budgeting. CBGA also produced a working paper examining the status of 'Implementation of Development Action of Scheduled Castes (DAPSC),' with the support of IBP, and published key takeaways on the subject in opinion pieces.

CBGA strengthened its engagement on budgeting for persons with disabilities, by working with networks and nodal organisations like Disability and Development Consortium (DDC), Indian Forum for Rehabilitation and Assistive Technology (IFRA), Swabhimani, and National Campaign for Promotion of Employment for Disabled People (NCPEDP). Training on this subject was carried out for close to 40 organisations on this theme, through four online workshops and one offline workshop. The discussions focused on analysing

CBGA, in partnership with IM South Asia, facilitated capacity-building workshops on budgets and promoting gender-responsive budgeting (GRB) in local governance, for eighteen Civil Society Organisations. The workshops also involved in-depth discussions on other sites of inequality that various organisations work on, such as caste and disability.

the status of various government schemes aimed at enhancing accessibility/mobility, education, and livelihoods among persons with disabilities. This process generated important insights on the gaps and challenges in these interventions, spotlighted disabilities that go unrecognised in existing policy frameworks, and helped identify pathways for future outreach and research.

Health and Nutrition

Health and nutrition outcomes among the Indian population were significantly affected by the COVID-19 pandemic, suggesting the need for adequate and sustained public provisioning towards key interventions in the sector. Malnutrition among children has emerged as a major development challenge, as evidenced by the trends recorded in the latest National Family Health Survey (NFHS – 5; 2019-21), and recent disruptions in key nutrition services.

CBGA's investigation of planning, budgeting and implementation of the umbrella scheme Mission POSHAN 2.0 (launched in 2021) assumes importance in this backdrop. The study is being carried out in collaboration with CRY, and aims to generate some evidence on how far interventions under the scheme have been effective in impacting child nutrition outcomes.

CBGA worked with the UNICEF Gujarat office to update the 'Public Expenditure Review of Nutrition' undertaken earlier in the State. This involved an analysis of recent budget and policy trends in the State with relevance for nutrition, along with field visits at the district level, and helped identify good practices as well as remaining gaps and challenges to be addressed.

CBGA continued its analysis of the Union Budget and State Budgets to identify and present trends in budgetary spending on the health sector. CBGA's work also covered analysis of budgets for key health sector schemes such as National Health Mission and Ayushman Bharat. The sector dashboard for Health on the Open Budgets India portal is a useful source of data and analytics for those engaging with health policy; CBGA has also been working to facilitate greater use of the portal among key stakeholders.

CBGA continued its analysis of the Union Budget and State Budgets to identify and present trends in budgetary spending on the health sector. CBGA's work also covered analysis of budgets for key health sector schemes such as National Health Mission and Ayushman Bharat. The sector dashboard for Health on the Open Budgets India portal is a useful source of data and analytics for those engaging with health policy; CBGA has also been working to facilitate greater use of the portal among key stakeholders.

Education

Three years ago, the onset of the pandemic induced a sudden and drastic change in the teaching-learning process. The face to face classrooms were transferred to digital platforms and online classes became the norm. The situation resulted in a huge digital divide, denying many students access to education. Many other children remained in the system but they suffered severe loss of learning; children in general fell a few notches below their potential.

This situation has created the need for higher government investment in school education, after the pandemic has receded, so that the learning deficits can be addressed, and a sustainable education system is rebuilt. CBGA in collaboration with CRY has been analysing government policies and budgets towards mitigating educational deprivation created during the pandemic to examine the gaps and understand what needs to be done in order to make the system sustainable.

In collaboration with the Malala fund, we are carrying out research that aims to strengthen the discourse of public provisioning for secondary education for girls. National Education Policy (NEP) 2020 and budgetary implications of the recommendation made in the NEP related to school education remained a core area of CBGA's research in the education sector.

In collaboration with Save the Children, CBGA worked on estimating the cost of universalising Early Childhood Education in India. It was one of the key recommendations of the NEP 2020. A report, policy brief and short video on 'Cost of universalising ECE in India' were produced under this initiative. Southern Voice, a network of think tanks from the global south co-curated the Transformation Map on Sustainable Development Goals in the World Economic Forum. CBGA contributed for the SDG-4 (inclusive education) in the Transformative Map.

CBGA in collaboration with CRY has been analysing government policies and budgets towards mitigating educational deprivation created during the pandemic to examine the gaps and understand what needs to be done in order to make the system sustainable.

Water Sanitation and Hygiene

Access to safe drinking water and sanitation is a universally recognised human right. Hence focused efforts toward unpacking policy challenges in the sector become necessary. CBGA has on one hand, consistently analysed the Union Government's budget for water and sanitation, and on the other hand, has brought to the fore 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.

CBGA's innovative study on tracking budgetary allocations and expenditures for hand hygiene was published by UNICEF this year. The study captured fund flows under hand hygiene programmes all the way to the ground level, and identified existing budget lines where hand hygiene can be included.

Our engagement with public finance and WASH led to the acceptance of an abstract titled "A decentralised approach to WASH systems in India: The role of public financing and policies" in February 2023 for 'All Systems Connect, International Symposium' to be held at the Hague, Netherlands from 2-4 May 2023 organised by IRC, Water for People and Water for Good. CBGA also got the opportunity to present at the session titled, 'Mobilising public finance: the role of NGOs and civic initiatives' and received a sponsorship to participate in the International Symposium.

Agriculture

For Indian agriculture to become a viable occupation, the policy framework needs to keep the objective of sustainability of the sector at the centre. The policy and budgetary priorities in agriculture should be able to address the long-term challenges along with the immediate contingencies. Given the agro-climatic diversity in India, the agricultural policies and budgets need to be guided by grassroots perspectives. Hence, the insights of farming communities, civil society,

CBGA has on one hand, consistently analysed the Union Government's budget for water and sanitation, and on the other hand, has brought to fore 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.

and local functionaries become imperative to understand the planning and implementation of budgetary policies at the ground level.

Taking this forward, CBGA has been undertaking an initiative to unpack agriculture policies and budgets across seven States (Chhattisgarh, Jharkhand, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Telangana). Under this initiative, analysis of agriculture budgets and policies has been done across these seven States. Further, to understand the issues of planning and implementation challenges, insights have been gathered from key stakeholders at the grassroots level. The ongoing research across the seven States focuses on budgetary issues with specific focus on women farmers, small holders and rainfed agricultural practices. A number of research outputs have been produced in the form of factsheets, research papers, and unpublished research notes under this initiative.

Climate Change and Renewable Energy

Climate finance is critical for tackling the climate crisis. It is needed to support mitigation and adaptation actions that will address climate change. Public financing is central to climate financing. The concerns of inadequate funding, poor financing strategies, and lack of capacity among stakeholders on climate issues has hindered financing and effective implementation of inclusive climate change actions. To increase the effectiveness of public financing towards climate actions, CBGA works on demystifying public policy interventions for climate change, developing knowledge resources, and designing and conducting capacity-building programmes for state governments and various stakeholders.

Key interventions made this year include dissemination of research based knowledge resources and conducting capacity building of select States focusing on 'greening the economic recovery'. The capacity building covered various themes related to climate financing such as effective public financing, monitoring

CBGA has been undertaking an initiative to unpack agriculture policies and budgets across seven States (Chhattisgarh, Jharkhand, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Telangana). Under this initiative, analysis of agriculture budgets and policies has been done across these seven States. Further, to understand the issues of planning and implementation challenges, insights have been gathered from key stakeholders at the grassroots level.

programmatic interventions, climate responsive budgeting, accessing various climate financing channels and funds for low carbon development in states. These interventions aimed at building the knowledge and capacity of states for greening their economic recovery post pandemic. Through the knowledge products generated, CBGA provided technical support, by conducting capacity building sessions, to the state government officials on adoption of Climate Responsive Budgeting as a potential tool to identify climate relevant budget outlays as well as embed relevant strategies in the design of State investment plans for climate change mitigation actions.

To increase the effectiveness of public financing towards climate actions, CBGA works on demystifying public policy interventions for climate change, developing knowledge resources, and designing and conducting capacity-building programmes for state governments and various stakeholders.

Fair Tax Policies and Financial Transparency

Resource mobilisation, especially taxation, has been a subject that has seen a number of big policy changes as well as evolving discourses, both domestically and globally in the last few years. This was also a year where tax receipts returned to their normal trend after being severely impacted by the COVID-19 pandemic. In this context, to assess CBGA's work on taxation as well as to develop a strategy for future work, we conducted an in person consultation with a number of experts in the field. As a result, we identified new steps - focus in new areas which have higher relevance and policy buy-in, improve communication through the use of new technological platforms, and build alliances and coalition with partners who might not be directly working on resource mobilisation/taxation but have linkages with resources. We also have stepped up our efforts towards capacity building of other CSOs on taxation with the aim of getting a higher number of CSOs engaged with tax work.

CBGA's expertise and experience on working on issues of taxation was recognised on different platforms. CBGA was interviewed as an expert for the study on "Wealth tax in South Asia" conducted by South Asian Alliance for Poverty Eradication

(SAAPE), and also reviewed the report. In addition to this, CBGA was also a part of a consultation meeting held with PricewaterhouseCoopers Pvt. Ltd. (PwC) and Indian Council for Research on International Economic Relations (ICRIER) for the project titled "Taxation and Gender – Impacts and Outcomes in South and South-east Asia" commissioned by the Foreign Commonwealth and Development Office (FCDO), Government of UK.

CBGA also analysed the performance of the GST on the completion of five years, and a video was made based on this analysis for a non-technical audience. CBGA is currently working on a study that looks at the feasibility of instituting a Carbon Tax in India. This study also looks at the cost and benefits of instituting such a tax, including on indicators like - government receipts, inflation, employment, etc.

As a Coordinating Committee member of the Financial Transparency Coalition (FTC), a global network of CSOs, think tanks, experts and governments, CBGA is committed to promoting transparency in the global financial system. CBGA contributed to a study by FTC members, which analysed the additional resources provided by governments to address recovery efforts, in the wake of COVID-19 pandemic. As a part of its field building efforts, CBGA continued with its online interview series "Dialogues on Global Financial Transparency" which included conversations on technical topics with leading experts from across regions, on issues of global transparency and its interlinkages with other topics.

As a Coordinating Committee member of the Financial Transparency Coalition (FTC), a global network of CSOs, think tanks, experts and governments, CBGA is committed to promoting transparency in the global financial system. CBGA contributed to a study by FTC members, which analysed the additional resources provided by governments to address recovery efforts, in the wake of COVID-19 pandemic.

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 2022-23, PBI carried forward this mandate by organising a number of capacity building programmes as well as consultations focusing on different aspects of the budget in order to foster civic engagement.

Responsiveness of budgets to persons with disabilities was a key theme for capacity building besides gender responsive budgeting, and budgeting for children. The partners who actively engaged with PBIs work on responsiveness of budgets to persons with disabilities included; National Campaign for Promotion of Employment for Disabled People (NCPEDP), Swabhiman, Disability and Development Consortium (DDC), and Indian Forum for Rehabilitation and Assistive Technology (IFRA). CBGA continued to work 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 (CYSO), 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 sector. A number of capacity building workshops were organised across the seven focus States (Chhattisgarh, Jharkhand, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Telangana) at the district level. A few consultations were organised at the State level to consolidate the policy asks from the

In 2022-23, PBI carried forward this mandate by organising a number of capacity building programmes as well as consultations focusing on different aspects of the budget in order to foster civic engagement.

grassroots CSOs as pre-budget submissions to the respective State Governments. In a number of districts in these States, CSOs were facilitated into tracking the budgetary allocations for key agricultural schemes and programmes to enable their participation in the implementation process.

Enhancing Budget Accessibility and Timeliness (Open Budgets India)

To further our attempts in enhancing fiscal transparency, strengthening budget accountability ecosystem, and facilitating public engagement in the fiscal governance discourse, we have developed an open budget portal - Open Budgets India (OBI). This portal contains over 20,000 datasets on government budgets at the Central, State and local level. This portal provides comprehensive fiscal information through various dashboards and data visualisations, which can be downloaded and shared to facilitate research on fiscal policies in the country.

We believe that making fiscal information available to the citizens and their elected representatives, which are locally relevant, will strengthen their oversight and participation in various stages of a budget cycle. Based on this premise, we have added Constituency Dashboard onto OBI, which maps fiscal information for a range of development schemes for the selected States across all the Assembly Constituencies (ACs) and Parliamentary Constituencies (PCs). The six States include Bihar, Chhattisgarh, Jharkhand, Maharashtra, Odisha, and Uttar Pradesh.

Another important addition to the portal is the District Dashboard. In this Dashboard, fiscal data for 12 selected schemes have been mapped to the districts in six States. The Dashboard makes fiscal information for schemes at the district level easily accessible to different stakeholders, which can facilitate wider discussion about the performance of districts. The Dashboard also includes District Factsheets which present a detailed analysis of the fiscal performance of five schemes (MGNREGS, PMAYG, MDM, NHM and ICDS). Data availability for each scheme has been evaluated at the district level.

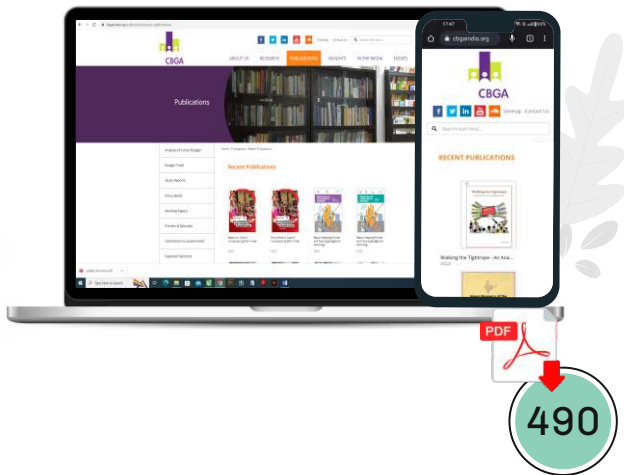
We believe that making fiscal information available to the citizens and their elected representatives, which are locally relevant, will strengthen their oversight and participation in various stages of a budget cycle. Based on this premise, we have added Constituency Dashboard onto OBI, which maps fiscal information for a range of development schemes for the selected States across all the Assembly Constituencies (ACs) and Parliamentary Constituencies (PCs). The six States include Bihar, Chhattisgarh, Jharkhand, Maharashtra, Odisha, and Uttar Pradesh.

A Dashboard for the latest Union Budget has been developed and hosted on the Open Budgets India (OBI) portal. We have 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. It also has visualisations to make the Union Budget's proposals and resource provisions easy to comprehend.

Further to enhance the visibility and the utility of the portal, several capacity building sessions have been conducted from time to time. Additionally, various short explanatory and tutorial videos have been developed and integrated on the portal. Continuous efforts are being undertaken to improve, update and expand the portal.

Uptake and Outreach

PDF Downloads



(Average PDFs downloaded from CBGA's website/day in FY 2022-23)

Events Organised by CBGA



Outputs by CBGA

Analysis of Union Budget	01	Walking the Tightrope - An Analysis of Union Budget 2023-24
Study Reports	03	<p>Cost of Universalising Early Childhood Education in India</p> <hr/> <p>Mapping Policies and Tracking Budgets for Hand Hygiene – National Level</p> <hr/> <p>Mapping Policies and Tracking Budgets for Hand Hygiene – Odisha</p>
Working Papers	01	Digitalisation of secondary school education in Delhi during the COVID-19 pandemic: How does gender factor in?
Primers and Manuals	02	<p>Training on Budget Sensitisation for the Post-Matric Scholarship for Scheduled Castes</p> <hr/> <p>Training on Budget Sensitisation for the Self-Employment Scheme for Rehabilitation of Manual Scavengers (SRMS)</p>
Policy Briefs	08	<p>Cost of Universalising Early Childhood Education in India</p> <hr/> <p>Commitment to hand hygiene promotion in India: National Level Analysis</p> <hr/> <p>Commitment to hand hygiene promotion in India: Analysis of Odisha State</p> <hr/> <p>Commitment to hand hygiene promotion in India: District Level Analysis (Ganjam and Mayurbhanj, Odisha)</p> <hr/> <p>Commitment to hand hygiene promotion in India: Analysis of National, State and District Level Programmes, Finances, and Capacities</p> <hr/> <p>राजस्थान में कृषि की स्थिति, संबंधित नीतियां एवं बजट आवंटन</p> <hr/> <p>Budgetary Expenditure Towards the Agriculture Sector in Rajasthan</p> <hr/> <p>Budgetary Expenditure Towards the Agriculture Sector in Maharashtra</p>

Blogs and Opinion Pieces



New Formats of Knowledge Dissemination

We continued to develop a range of policy engagement and communication (PEC) outputs with an intent to improve the uptake of our work. We have been deploying new and improved forms of PEC interventions and outputs. The following PEC outputs have been developed in FY 2022-23.



Newsletter

[View all](#)



Starting September 2021, we have published four editions of 'Budget Track: The CBGA Newsletter'. Two editions have been published in FY 2022-23.

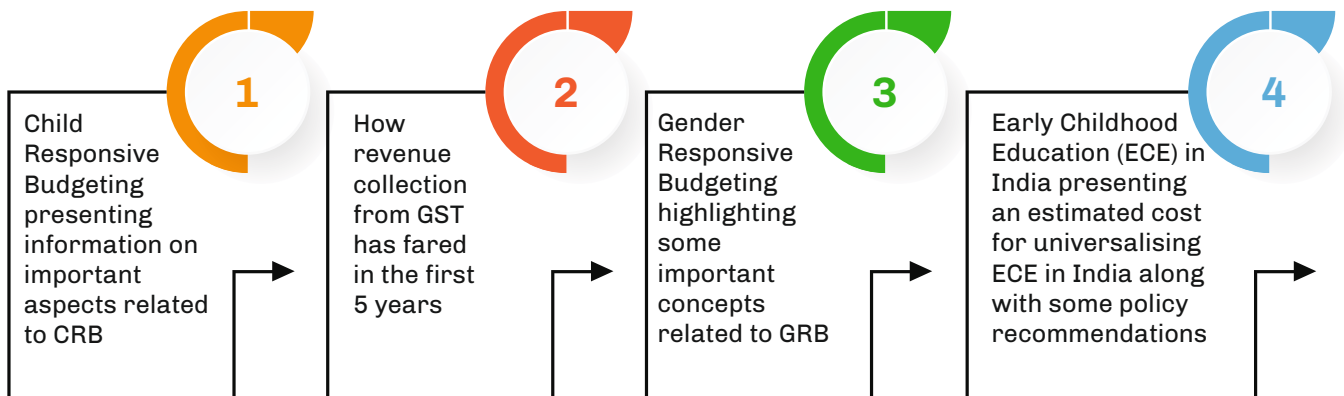


Videos

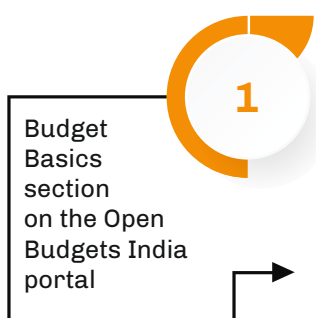
[View all](#)

We have been developing short tutorial and explanatory videos covering various important topics. In FY 2022-23, we have developed the following videos:

Explanatory Videos



Tutorial Videos



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



Series of online interviews with experts

[View all](#)

Under 'CBGA Dialogues on Global Financial Transparency', we conceptualised, carried out and published three episodes of online interviews with experts this financial year:

Episode 4

Interview with Prof Arun Kumar on Economic Recovery from the Pandemic: Looking at the Private Corporate and the Unorganised sector

Episode 5

Interview with Liz Nelson on the Financial Secrecy Index 2022

Episode 6

Interview with Denise Velez Martinez and Klelia Guerrero Garcia on issues around gender and its interlinkages, in the LAC



Podcasts

[View all](#)

Further to the three episodes developed in FY 2021-22, we have developed and published two new episodes of our Podcast, 'Budget Bytes' this financial year.

Episode 4

Focuses on 'Making Climate Actions Count in Public Financing'.

Episode 5

Focuses on 'Why India needs more public spending to address gender-based violence'.



Map Based Interactive Visualisations

[View all](#)

We have been publishing interactive map based visualisations on our website to make budget data accessible and easy to comprehend. Two sets of such visualisations covering different aspects of budget have been developed and published on our website this financial year:

1

Unpacking State Budgets – Updated for FY 2022-23

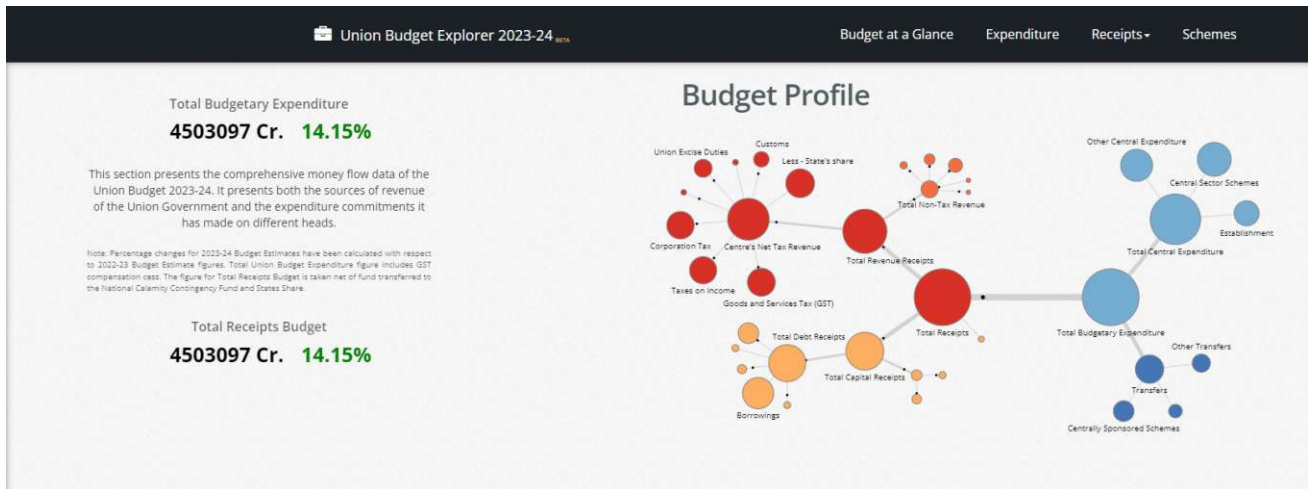
2

How MGNREGS fared during COVID-19?



Dashboard on Union Budget 2022-23

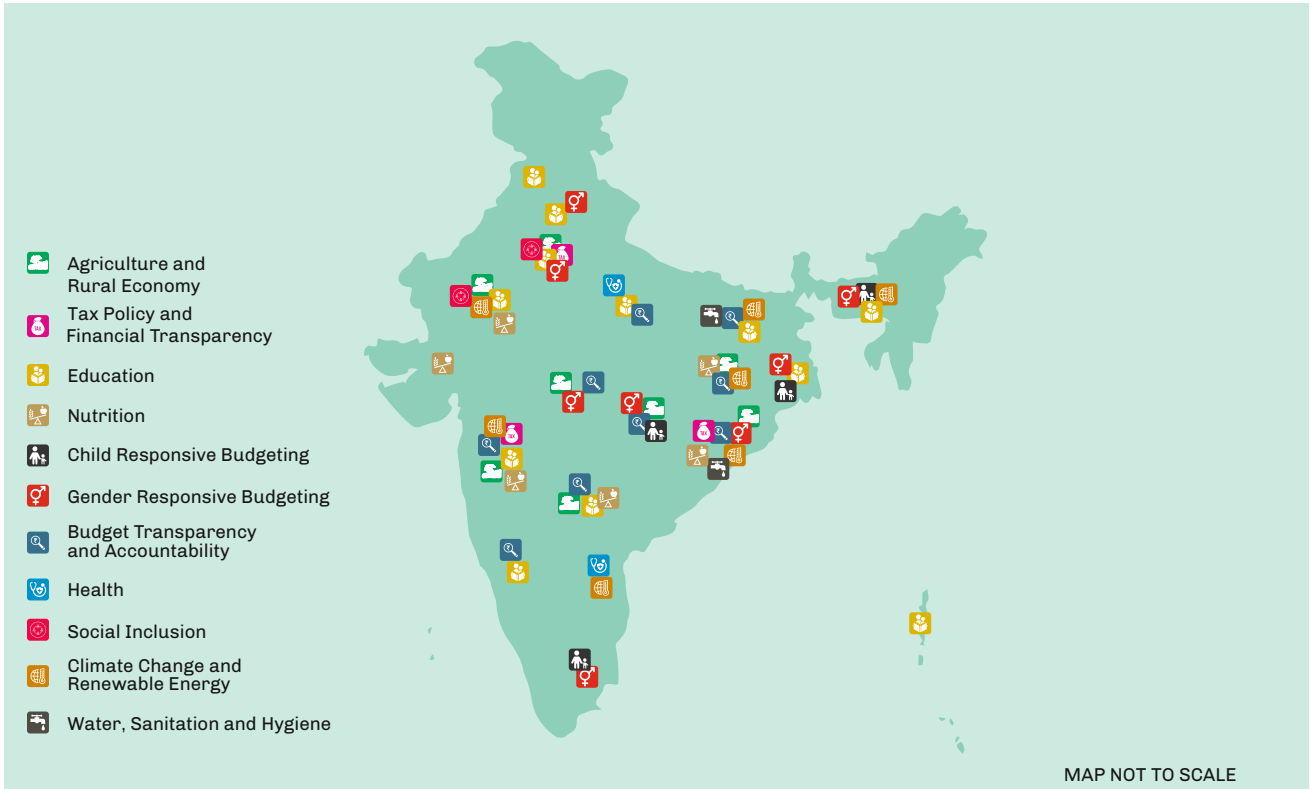
[View all](#)



In addition to our publication presenting the Analysis of Union Budget 2022-23, like last five years, we developed a Dashboard for the latest Union Budget, called the Union Budget Explorer 2023-24, on the Open Budgets India (OBI) portal. We have 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 2022-23 which includes: projects undertaken, events organised, external capacity building workshops and presentations by CBGA colleagues at various platforms.

Way Forward

After over three years, the COVID-19 pandemic has subsided and the world has returned to normal. However, its after effects are still visible. Countries across the world are introspecting on ways to re-build resilient and sustainable economies, and return to pre-pandemic normal. In India too, there has been focus on work that needs to be done in the areas that were most affected, which include early education, women's labour force participation, and healthcare systems. While a lot has been done to mitigate and re-build the impact, it is not enough in a country as vast and diverse as India. All stakeholders, especially those with technical knowledge and expertise, need to work proactively with citizens and governments to re-build inclusive public systems.

Moving forward, we will continue to inject the public space with well research evidence based knowledge outputs that can aid policy makers as well as inform people across the country. We will continue to engage with our diverse stakeholders, which include CSOs, governments, policy makers, coalitions, academics, and so on. Over the years, we have built many important initiatives and have developed expertise in specific areas. We would continue to work on each of these, along with other areas that promote work on the United Nations, Sustainable Development Goals.

A stream of work that is of 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. Our work will also continue to understand and delve into pressing issues related to climate change, green economy, social protection and inclusion, and progressive taxation. We look forward to being a part of global conversations on financial transparency and accountability, and ensure that an Indian perspective is always put forward, in these discussions.

Section 3

Board of Trustees

CBGA Team

Funders

Treasurer's Report

Financial Summary

Board of Trustees

Members of the Board of Trustees as of March 31, 2023:

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

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, 2023

Ajay Pal Singh

Amita Yadav

Anisha Anustupa

Ankita Akodiya

Asadullah

Ayushmita Samal

Azruddin Sadik Nadaf

B.Somasekhar

Bhuwan Chand Nailwal

Gurpreet Singh

Gyanendra Tiwari

Happy Pant

Harsh Singh Rawat

Jawed Alam Khan

Jyotsna Goel

Khwaja Mobeen Ur Rehman

Mahendra Singh Rao

Mitali Gupta

Nilachala Acharya

Poorvi Kulkarni

Protiva Kundu

Rajalakshmi Nair

Rajesh Kumar Sahu

Ramandeep Singh

Revati Patil

Sai Prasad Samal

Sanchari Mukhopadhyay

Sangeeta Kanwar

Santosh Kumar Verma

Sarah Farooqui

Sayamsiddha

Shruti Ambast

Shuchita Rawal

Subrat Das

Subrata Sekhar Rath

Sumita Gupta

Suraj Prasad Jaiswal

Swarupa Das

T. K. Shaji

Titas Ghosh

Trisha Agarwala

Tushar Kapoor

Ujala Kumari

Funders

In 2022-23, 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 Service
- Ford Foundation
- IM Swedish Development Partner
- International Budget Partnership
- Malala Fund
- New Venture Fund
- Third Sector New England
- UN Women
- Unicef India

Treasurer's Report

Dear Trustees of CBGA,

Greetings!

I would like to present the Treasurer's Report of Centre for Budget and Governance Accountability (CBGA) for the financial year 2022-23, and bring to your attention the following points.

- CBGA received a total income of Rs. 8,27,61,679/- in 2022-23, which was 30.05 % greater than the total income of Rs. 6,36,36,377/- received in the previous financial year.
- CBGA's total expenditure during the year 2022-23 was Rs. 8,83,73,365/-, which was 40.11 % higher than the total expenditure of Rs. 6,30,73,580/- made in the previous financial year.
- CBGA's General Reserve Funds increased to Rs. 65,36,905 at the end of FY 2022-23, as compared to Rs. 49,67,559 recorded at the end of the previous financial year.
- During the financial year 2022-23, Rs. 10,00,176 was received as Interest, as compared to Rs. 6,55,932 received as interest during the financial year 2021-22.
- Total addition in Fixed Assets of CBGA during the F.Y. 2022-23 was of Rs. 7,63,946/-. The net value of Fixed Assets of CBGA has increased from Rs. 16,58,134/- as on 31st March 2022 to Rs.18,11,284/- as on 31st March 2023. 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 2022-23, in time.
- 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.

Internal audit processes were completed and all suggestions by the audit teams were reviewed and addressed in a timely manner.

The statutory audit process for the FY 2022-23 was started and completed well in time. We have received and have responded to the management report, as annexed.

In the year 2022-23, CBGA relied upon the financial support from a number of institutions for working towards its goals and objectives. During 2022-23, CBGA received fund support tied to research and capacity building efforts in specific areas from: Bill & Melinda Gates Foundation, CRY- Child Rights and You, Catholic Relief Services, Ford Foundation, International Budget Partnership, IM Swedish Development Partner, Malala Fund, New Venture Fund, 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.

Dr. Ritu Dewan was the Treasurer during the report period and I sincerely thank her for the guidance and oversight, as well as for all the above achievements.

Yogesh Kumar
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 2023

Particulars	SCHEDULE	F.Y. 2022-23	F.Y. 2021-22
SOURCES OF FUND			
I.FUND BALANCES:			
a. General Fund	[01]	6,536,906	4,967,559
b. Asset Fund	[02]	1,500,500	1,292,507
c. Corpus Fund		25,000	25,000
c. Project Fund	[03]	28,953,999	32,559,780
II.LOAN FUNDS:			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
TOTAL	[I + II]	37,016,405	38,844,847
APPLICATION OF FUND			
I.FIXED ASSETS			
Gross Block	[04]	6,154,756	5,390,810
Less: Accumulated Depreciation		4,343,472	3,732,676
Net Block		1,811,284	1,658,134
II. INVESTMENT			
		16,176,317	3,277,983
III.CURRENT ASSETS, LOANS & ADVANCES:			
a. Loans & Advances	[05]	2,018,351	1,236,425
b. Grant Receivable	[06]	5,119,638	9,609,688
c. Cash & Bank Balance	[07]	14,956,836	25,754,983
	A	22,094,825	36,601,096
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[08]	3,066,020	2,692,366
b. Unspent Grant Balance		-	-
	B	3,066,020	2,692,366
NET CURRENT ASSETS	[A - B]	19,028,805	33,908,730
TOTAL	[I+II+III]	37,016,405	38,844,847
Significant Accounting Policies and Notes to Accounts	[38]	-	-

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
 ICAI Registration No. 322952E

For & on behalf :
 CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY

CA (Dr.) Subhajit Sahoo, FCA, LLB
 Partner
 MM No. 057426
 UDIN:

Praveen K Jha
 President

Yogesh Kumar
 Treasurer

Place: New Delhi
 Date:

Raman V.R.
 Executive Director

Shaji T.K.
 Finance. & Admin. 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 2023

Particulars	SCHEDULE	F.Y. 2022-23	F.Y. 2021-22
I. INCOME			
Grant In Aid	[09]	85,328,896	71,437,398
Interest Income	[10]	1,000,176	655,932
Other Income		7,858	5,800
TOTAL		86,336,930	72,099,130
II. EXPENDITURE			
FCRA Section			
Enhancing Budget Transparency and Accountability in India	[11]	25,412,028	24,616,547
Strengthening Organisational Capacity of CBGA in research and training	[12]	13,412,241	-
Building Capacities of IM South Asia Partner Organisations to Enhance Understanding and Analytical Skills on Gender Responsive Budgeting and Analysis	[13]	1,526,000	-
Generating discussions with grassroots civil society organizations on budgetary allocations and policies aimed at increasing farmer incomes	[14]	3,784,118	6,154,780
Research, Training and Outreach Efforts on Financial Transparency Issues (TSN 2020)	[15]	-	2,134,111
Research, evidence building and capacity building on barriers to girl's education that deserve greater policy attention and resource support.	[16]	434,730	-
Advancing Social Equity through Budgets	[17]	1,111,340	3,452,538
Assessing the Feasibility of Instituting an inclusive Carbon Tax Policy in India	[18]	1,914,399	-
Building Knowledge and Capacity for Green Recovery of the State Economies	[19]	4,438,756	3,834,963
Vision Project for Enhancing Policy Engagement and Communications	[20]	-	2,886,929
IBP Open Budget Survey 2022	[21]	696,123	-
Public Provisioning for Institutional Care and Family Based Care for Children India	[22]	658,409	1,841,960
General Support and Project Support for Programmatic and Institutional Strengthening	[23]	18,432,851	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]	3,589,918	1,277,932
Research, Training and Outreach Efforts on Financial Transparency Issues (TSN 2021-22)	[26]	5,108,841	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		1,439	-
Indian Section			
An Initiative on technical support for child, gender and resilient budgeting in Assam	[28]	403,530.00	-
Public expenditure review of nutrition sector in Gujarat	[29]	544,500.00	-
Institutional strengthening for Gender Budgeting and Child Budgeting in West Bengal	[30]	982,656	1,250,000
A study on the PER of child protection and technical support for inclusion of child related criteria in SFC recommendations of Chhattisgarh	[31]	1,157,000	-
Research to identify urgent and actionable policy interventions for gender equality in India	[32]	3,252,238	-
Protection of Women and Girls from Sexual and Gender based Violence in times of COVID 19	[33]	-	2,832,015
Strengthening the disclosure for free public provisioning of secondary level of education for girls through research and evidence	[34]	-	1,097,594
A research study on public provisioning of secondary level of education for girls in India.	[35]	1,450,000	-
Administrative Expenses		7,404.14	34,411.66
Depreciation	[03]	610,796	354,023
Less: Depreciation Transferred to Asset Fund		555,952	289,500
TOTAL		88,373,365	63,073,580
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	(2,036,435)	9,025,550
Less: Transeferred to Project Fund		3,605,781	8,462,753
Less: Transferred to General Fund		1,569,347	562,797

Significant Accounting Policies and Notes to Accounts [38]
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
ICAI Registration No. 322952E

For & on behalf :
CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY

CA (Dr.) Subhajt Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN:

Praveen K Jha
President

Yogesh Kumar
Treasurer

Place: New Delhi
Date:

Raman V.R.
Executive Director

Shaji T.K.
Finance. & Admin. 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 2023

	SCHEDULE	F.Y. 2022-23	F.Y. 2021-22
RECEIPTS			
Opening Balance :			
Cash in Hand (In INR)		9,943	3,592
Cash (In FC)		39,854	39,854
Cash at Bank (SBI & Axis)		25,705,186	23,296,882
Grant In Aid	[36]	89,738,479	66,635,883
Bank Interest	[37]	994,698	634,236
Other Income		7,858	5,800
Loan & Advances Changes		837,129	1,373,070
	TOTAL Rs.	117,333,147	91,989,317
PAYMENT			
FCRA Section			
Enhancing Budget Transparency and Accountability in India	[11]	25,412,028	24,616,547
Strengthening Organisational Capacity of CBGA in research and training	[12]	13,412,241	-
Building Capacities of IM South Asia Partner Organisations to Enhance Understanding and Analytical Skills on Gender Responsive Budgeting and Analysis	[13]	1,526,000	-
Generating discussions with grassroots civil society organizations on budgetary allocations and policies aimed at increasing farmer incomes	[14]	3,784,118	6,154,780
Research, Training and Outreach Efforts on Financial Transparency Issues (TSN 2020)	[15]	-	2,134,111
Research, evidence building and capacity building on barriers to girl's education that deserve greater policy attention and resource support.	[16]	434,730	-
Advancing Social Equity through Budgets	[17]	1,111,340	3,452,538
Assessing the Feasibility of Instituting an inclusive Carbon Tax Policy in India	[18]	1,914,399	-
Building Knowledge and Capacity for Green Recovery of the State Economies	[19]	4,438,756	3,834,963
Vision Project for Enhancing Policy Engagement and Communications	[20]	-	2,886,929
IBP Open Budget Survey 2022	[21]	696,123	-
Public Provisioning for Institutional Care and Family Based Care for Children India		658,409	1,841,960
General Support and Project Support for Programmatic and Institutional Strengthening		18,432,851	5,253,811
Tracking Budget Allocations and Expenditure of Five Ministries for Hand Hygiene		-	1,050,000
Building an Inclusive and Cohesive Public Climate Financing Framework		3,589,918	1,277,932
Research, Training and Outreach Efforts on Financial Transparency Issues (TSN 2021-22)		5,108,841	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		-	1,746,462
Administrative Expenses		1,439	-
Indian Section			
An Initiative on technical support for child, gender and resilient budgeting in Assam	[28]	403,530.00	-
Public expenditure review of nutrition sector in Gujarat	[29]	544,500.00	-
Institutional strengthening for Gender Budgeting and Child Budgeting in West Bengal	[30]	982,656.00	1,250,000.00
A study on the PER of child protection and technical support for inclusion of child related criteria in SFC recommendations of Chhattisgarh	[31]	1,157,000.00	-
Research to identify urgent and actionable policy interventions for gender equality in India	[32]	3,252,238.00	-
Protection of Women and Girls from Sexual and Gender based Violence in times of COVID 19	[33]	-	2,832,015.00
Strengthening the disclosure for free public provisioning of secondary level of education for girls through research and evidence	[34]	-	1,097,594.00
A research study on public provisioning of secondary level of education for girls in India.	[35]	1,450,000.00	-
Administrative Expenses		7404.14	34411.66
Investment Made		12,812,399.00	-
Liabilities Paid		1,245,392	2,079,392
Grant Refunded		-	1,145,886
Closing Balance			
Cash in Hand (In INR)		6,037	9,943
Cash in Hand (In FC)		39,854	39,854
Cash at Bank (SBI & Axis)		14,910,945	25,705,186
	TOTAL Rs.	117,333,147	91,989,317
Significant Accounting Policies and Notes to Accounts	[38]	-	-

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
 ICAI Registration No. 322952E

For & on behalf :
CENTRE FOR BUDGET AND GOVERNANCE ACCOUNTABILITY

CA (Dr.) Subhajit Sahoo, FCA, LLB
 Partner
 MM No. 057426
 UDIN:

Praveen K Jha
 President

Yogesh Kumar
 Treasurer

Place: New Delhi
 Date:

Raman V.R.
 Executive Director

Shaji T.K.
 Finance. & Admin. Lead

This document is for private circulation and is not a priced publication.
Copyright @2023 Centre for Budget and Governance Accountability (CBGA)

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

Designed by: Common Sans, 1729, Sector 31, Gurgaon, Haryana

Cover designed by: Yashoda Banduni



Centre for Budget and Governance Accountability (CBGA)

B-7 Extn/110A (Ground Floor) Harsukh Marg, Safdarjung Enclave,
New Delhi – 110029, India.

Tel: +91 (11) 49200400/401/402, 4050 4846

info@cbgaindia.org/www.cbgaindia.org

