

QUESTIONNAIRE
for the Study on
Transparency in State Budgets in India

August 2010

Centre for Budget and Governance Accountability (CBGA)
(www.cbgaindia.org)

Questionnaire Completed by:
[Name of the Researcher(s)]

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For the State of:

Section I
Availability of
Budget Documents/Reports/Statements

Table 1.1: Availability of Budget Documents/Reports/Statements

For the following, please mention ‘a’, ‘b’, ‘c’ or ‘d’ in the answer choice box.

Where:

- ‘a’ stands for- Produced and distributed to the public.
- ‘b’ stands for- Produced and made available to the public, but only on request.
- ‘c’ stands for- Produced for internal purposes, but not available to the public.
- ‘d’ stands for- Not produced, even for internal purposes.

Budget Documents / Reports / Statements	Answer Choice
Main Budget Documents	
Annual Financial Statement	
The Finance Bill / Act	
The Appropriation Bill / Act	
Demands for Grants	
Supplementary Demands for Grants	
Supporting Budget Documents	
The Finance Minister’s Speech / Budget Speech	
Budget at a Glance / Budget Summary / Budget in Brief	
Budget Highlights	
Key to Budget Documents	
Detailed Demands for Grants (Plan and Non-plan Volumes / Combined)	
Explanatory Memorandum	
Receipts Budget	
Statement as per FRBM Act	
Statement on Government Guarantees	
Other Related Documents	
Five Year Plan	
Annual Plan	
Annual Reports of Administrative Departments	
Performance Budgets of the Administrative Departments	
Outcome Budgets of the Administrative Departments	
Economic Survey	
Special Documents/Reports/Statements	
Women’s Component Plan/Gender Budget Statement	
Statement on Scheduled Caste Sub-Plan	
Statement on Tribal Sub-Plan	
Statement on Allocations/Expenditure for RLBs	
Statement on Allocations/Expenditure for ULBs	
Report of the State Finance Commission	
Memorandum submitted to the National Finance Commission	
Memorandum submitted to the Planning Commission	
Mid-term Appraisal of the Five Year Plan	
Action Taken Reports on the State Finance Commission Recommendations	
Evaluation Reports	
In-year Reports	

Budget Documents / Reports / Statements	Answer Choice
Mid-year Reports	
Year-end Reports	
Audit Reports	
Finance Accounts	
Audit Report- Civil	
Audit Report-Commercial	
Audit Report-Revenue	
Appropriation Accounts	

Table 1.2: For budget documents/reports/statements that are produced and distributed to the public, what steps does the government take to distribute these documents/reports/statements to promote interest in them?

For each characteristic given in the top row of the following table, please mark “Yes” if applicable, “No” if not applicable.

Budget Documents/ Reports/Statements	The release date is known at least one month in advance	Advance notification of release date is sent to media	Released to public same day as official release to media	News conference is held to discuss the date of release/ press release is sent to indicate the date of release	Available on the Internet free of charge	Free print copies available for distribution in a specified place	Free print copies available for mass distribution at different places	Readily available outside the state capital
Main Budget Documents								
Annual Financial Statement								
The Finance Bill / Act								
The Appropriation Bill / Act								
Demands For Grants								
Supplementary Demands for Grants								
Supporting Budget Documents								
The Finance Minister’s Speech/Budget Speech								
Budget at a Glance / Budget Summary / Budget in Brief								
Budget Highlights								
Key to Budget Documents								

Budget Documents/ Reports/Statements	The release date is known at least one month in advance	Advance notification of release date is sent to media	Released to public same day as official release to media	News conference is held to discuss the date of release/ press release is sent to indicate the date of release	Available on the Internet free of charge	Free print copies available for distribution in a specified place	Free print copies available for mass distribution at different places	Readily available outside the state capital
Detailed Demands for Grants (Plan and Non-plan Volumes / Combined)								
Explanatory Memorandum								
Receipts Budget								
Statement as per FRBM Act								
Statement on Government Guarantees								
Other Related Documents								
Five Year Plan								
Annual Plan								
Annual Reports of Administrative Departments								
Performance Budget of the Administrative Departments								
Outcome Budgets of the Administrative Departments								
Economic Survey								
Special Documents/ Reports/Statements								
Women's Component Plan/ Gender Budget Statement								
Statement on Scheduled Caste Sub-Plan								
Statement on Tribal Sub-Plan								
Statement on Allocations/ Expenditure for RLBs								
Statement on Allocations/ Expenditure for ULBs								
Report of the State Finance Commission								

Budget Documents/ Reports/Statements	The release date is known at least one month in advance	Advance notification of release date is sent to media	Released to public same day as official release to media	News conference is held to discuss the date of release/ press release is sent to indicate the date of release	Available on the Internet free of charge	Free print copies available for distribution in a specified place	Free print copies available for mass distribution at different places	Readily available outside the state capital
Memorandum submitted to the National Finance Commission								
Memorandum submitted to the National Planning Commission								
Mid-term Appraisal of the Five Year Plan								
Action Taken Reports on the State Finance Commission Recommendations								
Evaluation Reports								
In-year Reports								
Mid-year Reports								
Year-end Reports								
Audit Reports								
Finance Accounts								
Audit Report- Civil								
Audit Report-Commercial								
Audit Report-Revenue								
Appropriation Accounts								

Table 1.3: How easily are these Budget Documents/Reports/Statements Accessible to the General Public?

For the following, please mention ‘a’, ‘b’, ‘c’ or ‘d’ in the answer choice box.

Where:

‘a’ stands for- Distributed to the public (free of cost) once it is published.

‘b’ stands for- Accessible (Hard copy) as and when demanded by the public.

‘c’ stands for- Accessible through the Web.

‘d’ stands for- Neither distributed nor accessed by the public in any form.

Budget Documents/Reports/Statements	Answer Choice
Main Budget Documents	
Annual Financial Statement	
The Finance Bill / Act	
The Appropriation Bill / Act	
Demands For Grants	
Supplementary Demands for Grants	
Supporting Budget Documents	
The Finance Minister’s Speech/Budget Speech	
Budget At A Glance / Budget Summary / Budget in Brief	
Budget Highlights	
Key to Budget Documents	
Detailed Demands for Grants (Plan and Non-plan Volumes / Combined)	
Explanatory Memorandum	
Receipts Budget	
Statement as per FRBM Act	
Statement on Government Guarantees	
Other Related Documents	
Five Year Plan	
Annual Plan	
Annual Reports of Administrative Departments	
Performance Budgets of the Administrative Departments	
Outcome Budgets of the Administrative Departments	
Economic Survey	
Special Documents/Reports/Statements	
Women’s Component Plan/ Gender Budget Statement	
Statement on Scheduled Caste Sub-Plan	
Statement on Tribal Sub-Plan	
Statement on Allocations/Expenditure for RLBs	
Statement on Allocations/Expenditure for ULBs	
Report of the State Finance Commission	
Memorandum submitted to the National Finance Commission	
Memorandum submitted to the Planning Commission	
Mid-term Appraisal of the Five Year Plan	
Action Taken Reports on the State Finance Commission Recommendations	

Budget Documents/Reports/Statements	Answer Choice
Evaluation Reports	
In-year Reports	
Mid-year Reports	
Year-end Reports	
Audit Reports	
Finance Accounts	
Audit Report- Civil	
Audit Report-Commercial	
Audit Report-Revenue	
Appropriation Accounts	

Table 1.4: How easily are these Budget Documents/Reports/Statements Accessible to the Media?

For the following, please mention ‘a’, ‘b’, ‘c’ or ‘d’ in the answer choice box.

Where:

- ‘a’ stands for- Distributed to the media (free of cost) once it is published.
- ‘b’ stands for- Accessible (Hard copy) as and when demanded by the media
- ‘c’ stands for- Accessible through the Web.
- ‘d’ stands for- Neither distributed nor accessed by the media in any form.

Budget Documents/Reports/Statements	Answer Choice
Main Budget Documents	
Annual Financial Statement	
The Finance Bill / Act	
The Appropriation Bill / Act	
Demands For Grants	
Supplementary Demands for Grants	
Supporting Budget Documents	
The Finance Minister’s Speech/Budget Speech	
Budget at a Glance / Budget Summary / Budget in Brief	
Budget Highlights	
Key to Budget Documents	
Detailed Demands for Grants (Plan and Non-plan Volumes / Combined)	
Explanatory Memorandum	
Receipts Budget	
Statement as per FRBM Act	
Statement on Government Guarantees	
Other Related Documents	
Five Year Plan	
Annual Plan	
Annual Reports of Administrative Departments	
Performance Budgets of the Administrative Departments	

Budget Documents/Reports/Statements	Answer Choice
Outcome Budgets of the Administrative Departments	
Economic Survey	
Special Documents/Reports/Statements	
Women's Component Plan/ Gender Budget Statement	
Statement on Scheduled Caste Sub-Plan	
Statement on Tribal Sub-Plan	
Statement on Allocations/Expenditure for RLBs	
Statement on Allocations/Expenditure for ULBs	
Report of the State Finance Commission	
Memorandum submitted to the National Finance Commission	
Memorandum submitted to the Planning Commission	
Mid-term Appraisal of the Five Year Plan	
Action Taken Reports on the State Finance Commission Recommendations	
Evaluation Reports	
In-year Reports	
Mid-year Reports	
Year-end Reports	
Audit Reports	
Finance Accounts	
Audit Report- Civil	
Audit Report-Commercial	
Audit Report-Revenue	
Appropriation Accounts	

Table 1.5: How easily are these Budget Documents/Reports/Statements Accessible to the Legislators?

For the following, please mention 'a', 'b', 'c' or 'd' in the answer choice box.

Where:

- 'a' stands for- Distributed to the legislators (free of cost) once it is published.
- 'b' stands for- Accessible (Hard copy) as and when demanded by the legislators.
- 'c' stands for- Accessible through the Web.
- 'd' stands for- Neither distributed nor accessed by the legislators in any form.

Budget Documents/Reports/Statements	Answer Choice
Main Budget Documents	
Annual Financial Statement	
The Finance Bill / Act	
The Appropriation Bill / Act	
Demands For Grants	
Supplementary Demands for Grants	
Supporting Budget Documents	
The Finance Minister's Speech/Budget Speech	

Budget Documents/Reports/Statements	Answer Choice
Budget at a Glance / Budget Summary / Budget in Brief	
Budget Highlights	
Key to Budget Documents	
Detailed Demands for Grants (Plan and Non-plan Volumes / Combined)	
Explanatory Memorandum	
Receipts Budget	
Statement as per FRBM Act	
Statement on Government Guarantees	
Other Related Documents	
Five Year Plan	
Annual Plan	
Annual Reports of Administrative Departments	
Performance Budgets of the Administrative Departments	
Outcome Budgets of the Administrative Departments	
Economic Survey	
Special Documents/Reports/Statements	
Women's Component Plan/ Gender Budget Statement	
Statement on Scheduled Caste Sub-Plan	
Statement on Tribal Sub-Plan	
Statement on Allocations/Expenditure for RLBs	
Statement on Allocations/Expenditure for ULBs	
Report of the State Finance Commission	
Memorandum submitted to the National Finance Commission	
Memorandum submitted to the Planning Commission	
Mid-term Appraisal of the Five Year Plan	
Action Taken Reports on the State Finance Commission Recommendations	
Evaluation Reports	
In-year Reports	
Mid-year Reports	
Year-end Reports	
Audit Reports	
Finance Accounts	
Audit Report- Civil	
Audit Report-Commercial	
Audit Report-Revenue	
Appropriation Accounts	

Table 1.6: Availability of the Documents/Reports/Statements on the Websites and the Fiscal Year Used

Please provide the full title and Internet link for all documents listed in the table. Also mention the fiscal year used for all the documents listed in the table below.

[Please note that documents, which are referred to in the questionnaire, may be for different fiscal years. Please indicate below for which fiscal year responses to questions (relating to each report/document/statement or experience) are based on]

Budget Documents/ Reports/Statements	Full Title	Availability of the Internet links (please mark 'Yes' if yes, and 'No' if no.	Note the internet link, if the link is available	Fiscal Year Used
Main Budget Documents				
Annual Financial Statement				
The Finance Bill / Act				
The Appropriation Bill / Act				
Demands For Grants				
Supplementary Demands for Grants				
Supporting Budget Documents				
The Finance Minister's Speech/Budget Speech				
Budget at a Glance / Budget Summary / Budget in Brief				
Budget Highlights				
Key to Budget Documents				
Detailed Demands for Grants (Plan and Non-plan Volumes / Combined)				
Explanatory Memorandum				
Receipts Budget				
Statement as per FRBM Act				
Statement on Government Guarantees				
Other Related Documents				
Five Year Plan				
Annual Plan				
Annual Reports of Administrative Departments				
Performance Budgets of the Administrative Departments				

Budget Documents/ Reports/Statements	Full Title	Availability of the Internet links (please mark 'Yes' if yes, and 'No' if no.	Note the internet link, if the link is available	Fiscal Year Used
Outcome Budgets of the Administrative Departments				
Economic Survey				
Special Documents/ Reports/Statements				
Women's Component Plan/ Gender Budget Statement				
Statement on Scheduled Caste Sub-Plan				
Statement on Tribal Sub-Plan				
Statement on Allocations/ Expenditure for RLBs				
Statement on Allocations/ Expenditure for ULBs				
Report of the State Finance Commission				
Memorandum submitted to the National Finance Commission				
Memorandum submitted to the National Planning Commission				
Mid-term Appraisal of the Five Year Plan				
Action Taken Reports on the State Finance Commission Recommendations				
Evaluation Reports				
In-year Reports				
Mid-year Reports				
Year-end Reports				
Audit Reports				
Finance Accounts				
Audit Report- Civil				
Audit Report-Commercial				
Audit Report-Revenue				
Appropriation Accounts				

Section II

Completeness of the Information

Notes on Abbreviations Used:

FY = Fiscal Year (Year for which the budget proposals are being made, i.e. 2009-10 in the case of this study. Thus, we need to refer to the *State Budget 2009-10* for responding to these questions.)

FY+1 = 2010-11

FY-1 = 2008-09

FY-2 = 2007-08

PRIs = Panchayati Raj Institutions

RLBs = Rural Local Bodies

ULBs = Urban Local Bodies

CAG=Comptroller and Auditor General

Please mark your answer putting appropriate answer choice as 'a', 'b', 'c', 'd' or 'e' in the box given on the right side of the question. For all answers marked as 'e', please provide a brief explanation indicating why the question is not applicable / the answer choice provided is not applicable / another response would be more appropriate.

Sl. No	ESTIMATES FOR THE FISCAL YEAR AND BEYOND	Please put your Answer choice
	Questions and Possible Answers	
2.1	Does the main budget or any other supporting budget document present expenditures for 2009-10 that are classified by <i>administrative units</i>?	
a	Yes, the entire amount of expenditure from the state budget is classified by administrative units.	
b	Yes, most part of the expenditure from the state budget is classified by administrative units, but some important expenditures are not classified by administrative units.	
c	Yes, some part of the expenditures from the state budget is classified by administrative units, but significant proportion of expenditures are not classified by administrative units.	
d	No, expenditures from the state budget are not classified by administrative units.	
e	Not applicable/ Other (please comment)	
<u>Citation:</u>		
<u>Comment:</u>		
2.2	Does the main budget or any other supporting budget document present expenditures for 2009-10 that are categorized by <i>functional classification</i>?	
a	Yes, the entire amount of expenditure from the state budget is categorized by functional classification.	
b	Yes, most part of the expenditure from the state budget is categorized by functional classification, but some important expenditures are not categorized by functional classification.	
c	Yes, some part of the expenditure from the state budget is categorized by functional classification but significant proportion of the total expenditure is not categorized by functional classification.	
d	No, expenditures from the state budget are not categorized by functional classification.	
e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
2.3	Does the main budget or any other supporting budget document provide break up of the expenditure estimates for 2009-10 to the level of Minor Heads?	
a	Yes, break up of the estimates for 2009-10 to the level of Minor Heads is provided for the entire expenditure.	
b	Yes, break up of the estimates for 2009-10 to the level of Minor Heads is provided for a significant part of the expenditure, but not for the entire expenditure.	
c	Yes, break up of the estimates for 2009-10 to the level of Minor Heads is provided for some part of the expenditure, but not for a significant part of the expenditure.	
d	No, break up of the expenditure estimates for 2009-10 to the level of Minor Heads is not provided.	
e	Not applicable/ Other (please comment)	
<u>Citation:</u>		

<u>Comment:</u>	
2.4	Does the main budget or any other supporting budget document identify different sources of the total receipts [(such as, Share in Central Taxes and State's Own Revenue (Own Tax and Own Non-tax Revenue)] for 2009-10?
a	Yes, the different sources are identified for the entire amount of receipts estimated for 2009-10.
b	Yes, the different sources are identified for a significant amount of total receipts estimated for 2009-10.
c	Yes, the different sources are identified only for some amount of receipts estimated for 2009-10.
d	No, the different sources of receipts for 2009-10 are not identified.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
2.5	Does the main budget or any other supporting budget document identify the different sources of tax revenue (such as different heads of Share in Central Taxes like income tax, corporation tax etc., and State's Own Tax from different sources) for 2009-10?
a	Yes, all the sources of tax revenue for 2009-10 are identified individually.
b	Yes, most sources of tax revenue for 2009-10, but not all sources, are identified individually.
c	Yes, some sources of tax revenue for 2009-10 are identified individually, but many are not identified.
d	No, sources of tax revenue for 2009-10 are not identified individually.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
2.6	Does the main budget or any other supporting budget document identify the different sources of non-tax revenue (such as Grants-in-aid from the Central Government for different purposes, and State's own non-tax revenue from different sources) for 2009-10?
a	Yes, all sources of non-tax revenue for 2009-10 are identified individually.
b	Yes, most sources of non-tax revenue for 2009-10, but not all sources, are identified individually.
c	Yes, some sources of non-tax revenue for 2009-10 are identified individually, but many are not identified.
d	No, sources of non-tax revenue for 2009-10 are not identified individually.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
2.7	Does the main budget or any other supporting budget document provide information on transfer of resources from the Centre to the State for 2009-10?

a	Yes, extensive information on transfer of resources from the Central Government to the State for 2009-10 is provided.
b	Yes, significant amount of information on transfer of resources from the Central Government to the State for 2009-10 is provided, but some details are excluded.
c	Yes, some information on transfer of resources from the Central Government to the State for 2009-10 is provided, but important details are excluded.
d	No, information on transfer of resources from the Central Government to the State for 2009-10 is not provided.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
2.8	Does the main budget or any other supporting budget document present data on the total outstanding government debt at the beginning of 2009-10 / end of 2009-10 / any other point of time in 2009-10?
a	Yes, data reflects outstanding government debt both at the start and at the end of 2009-10 (and thereby reflects the net borrowing requirement of the government in 2009-10).
b	Yes, data reflects outstanding government debt at the end of 2009-10.
c	Yes, data reflects outstanding government debt at the start of 2009-10.
d	No, data on outstanding government debt at any point of time in 2009-10 is not presented.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
2.9	Does the main budget or any other supporting budget document present data on the interest payments on debt for 2009-10?
a	Yes, data on interest payments on debt as well as rates of interest charged on debt from all sources are presented.
b	Yes, data on interest payments on debt as well as rates of interest charged on debt from some of the sources are presented.
c	Yes, data on interest payments on debt are presented, but information on rates of interest charged on debt from different sources are not presented.
d	No, data on interest payments on debt are not presented.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
2.10	Does the main budget or any other supporting budget document present information on the composition of government debt (i.e. different sources of government debt) for 2009-10?
a	Yes, extensive information on the composition of government debt for 2009-10 is presented.
b	Yes, information on the composition of government debt for 2009-10 is presented, but some details are excluded.

c	Yes, some information on the composition of government debt for 2009-10 is presented, but it lacks important detail.
d	No, information on the composition of government debt is not presented.
e	Not applicable/ Other (please comment).

Citation:

Comment:

2.11	Does the main budget or any other supporting budget document present information related to the nature of government debt (such as maturity profile / duration) for 2009-10?
a	Yes, extensive information on the nature of government debt is presented.
b	Yes, information on the nature of government debt is presented, but some details are excluded.
c	Yes, some information on the nature of government debt is presented, but it lacks important details.
d	No, information on the nature of government debt is not presented.
e	Not applicable/ Other (please comment).

Citation:

Comment:

ESTIMATES FOR YEARS PRIOR TO THE FISCAL YEAR

2.12	Does the main budget or any other supporting budget document present expenditures for 2008-09 that are classified by <i>administrative units</i>?
a	Yes, the entire amount of expenditure from the state budget in 2008-09 is classified by administrative units.
b	Yes, most part of the expenditure from the state budget in 2008-09 is classified by administrative units, but some important expenditures in 2008-09 are not classified by administrative units.
c	Yes, some part of the expenditures from the state budget in 2008-09 is classified by administrative units, but significant proportion of expenditures in 2008-09 are not classified by administrative units.
d	No, expenditures from the state budget in 2008-09 are not classified by administrative units.
e	Not applicable/ Other (please comment)

Citation:

Comment:

2.13	Does the main budget or any other supporting budget document present expenditures for 2008-09 that are categorized by <i>functional classification</i>?
a	Yes, the entire amount of expenditure from the state budget in 2008-09 is categorized by functional classification.
b	Yes, most part of the expenditure from the state budget in 2008-09 is categorized by functional classification; but some important expenditures are not categorized by functional classification.
c	Yes, some part of the expenditure from the state budget in 2008-09 is categorized by

	functional classification; but significant proportion of the total expenditure is not categorized by functional classification.	
d	No, expenditures from the state budget in 2008-09 are not categorized by functional classification.	
e	Not applicable/ Other (please comment)	
<u>Citation:</u>		
<u>Comment:</u>		
2.14	Does the main budget or any other supporting budget document provide break up of the expenditure figures for 2008-09 to the level of Minor Heads?	
a	Yes, break up of the expenditure figures for 2008-09 to the level of Minor Heads is provided for the entire expenditure.	
b	Yes, break up of the expenditure figures for 2008-09 to the level of Minor Heads is provided for a significant part of the expenditure, but not for the entire expenditure.	
c	Yes, break up of the expenditure figures for 2008-09 to the level of Minor Heads is provided for some part of the expenditure, but not for a significant part of the expenditure.	
d	No, break up of the expenditure figures for 2008-09 to the level of Minor Heads is not provided.	
e	Not applicable/ Other (please comment)	
<u>Citation:</u>		
<u>Comment:</u>		
2.15	The revised estimates for 2008-09, in the main budget or any other supporting budget document, are based on how many months of actual expenditures / receipts in 2008-09?	
a	All revised estimates for expenditures / receipts in 2008-09 have been updated from the budget estimates for 2008-09 (i.e. the original enacted levels) to reflect at least six months of actual expenditures / receipts in 2008-09.	
b	All revised estimates for expenditures / receipts in 2008-09 have been updated from the budget estimates for 2008-09 (i.e. the original enacted levels), but they are based on less than six months of actual expenditures / receipts in 2008-09.	
c	Only some of the revised estimates for expenditures / receipts in 2008-09 have been updated from the budget estimates for 2008-09 (i.e. the original enacted levels).	
d	The revised estimates for expenditures / receipts in 2008-09 have not been updated from the budget estimates for 2008-09 (i.e. the original enacted levels).	
e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
2.16	In the main budget or any other supporting budget document, are the budget estimates (i.e. the original enacted levels) of expenditures and receipts for 2007-08 presented?	
a	Yes, the budget estimates (i.e. the original enacted levels) of both expenditures and receipts for 2007-08 are presented, both at an aggregate level as well as at the disaggregated level.	

b	Yes, the budget estimates (i.e. the original enacted levels) of both expenditures and receipts for 2007-08 are presented, but only at the aggregate level.
c	Yes, the budget estimates (i.e. the original enacted levels) for 2007-08 are presented only for the expenditures or only for the receipts.
d	No, the budget estimates (i.e. the original enacted levels) for 2007-08 are not presented either for the expenditures or for the receipts.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
2.17	In the main budget or any other supporting budget document, are the actuals / accounts (i.e. the audited figures) of expenditures and receipts in 2007-08 presented?
a	Yes, the actuals / accounts (i.e. the audited figures) of both expenditures and receipts in 2007-08 are presented, both at an aggregate level as well as at the disaggregated level.
b	Yes, the actuals / accounts of both expenditures and receipts in 2007-08 are presented, both at an aggregate level as well as at the disaggregated level; but the figures at the disaggregated level are 'provisional' (i.e. unaudited) actuals.
c	Yes, the actuals / accounts of both expenditures and receipts in 2007-08 are presented, both at an aggregate level as well as at the disaggregated level; but the figures at the aggregate level as well as at the disaggregated level are 'provisional' (i.e. unaudited) actuals.
d	No, the actuals / accounts of both expenditures and receipts in 2007-08 at the disaggregated level are not presented.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
2.18	If there have been any changes in the budget heads (for expenditure / receipts) at any level (i.e. at the level of major head / sub-major head / minor head / sub-head / detailed head / object head) in any of the main budget or supporting budget document, are the figures for 2007-08 and those for 2008-09 presented (in the budget documents of 2009-10) in such a way that figures for 2009-10 can be compared with their corresponding figures in 2007-08 and 2008-09?
a	Yes, the figures for 2007-08 and 2008-09 are presented (in the budget documents of 2009-10) in such a way that figures for 2009-10 can be compared with their corresponding figures in the previous two years – in all of the main budget and supporting budget documents.
b	Yes, the figures for 2007-08 and 2008-09 are presented (in the budget documents of 2009-10) in such a way that figures for 2009-10 can be compared with their corresponding figures in the previous two years – in most of the main budget and supporting budget documents, but not in all budget documents.
c	Yes, the figures for 2007-08 and 2008-09 are presented (in the budget documents of 2009-10) in such a way that figures for 2009-10 can be compared with their corresponding figures in the previous two years – in only a few of the main budget and supporting budget documents.
d	No, if there have been any changes in the budget heads (for expenditure / receipts) at any level in any of the main budget or supporting budget documents of 2009-10, those figures for 2009-

	10 cannot be compared with their corresponding figures in 2007-08 and 2008-09.	
e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
2.19	Does the main budget or any other supporting budget document identify the different sources of total receipts [(such as, Share in Central Taxes and State's Own Revenue (Own Tax and Own Non-tax Revenue)] for 2008-09?	
a	Yes, the different sources are identified for the entire amount of receipts in 2008-09.	
b	Yes, the different sources are identified for a significant amount of total receipts in 2008-09.	
c	Yes, the different sources are identified only for some amount of receipts in 2008-09.	
d	No, the different sources of receipts in 2008-09 are not identified.	
e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
2.20	Does the main budget or any other supporting budget document identify the different sources of tax revenue (such as different heads of Share in Central Taxes like income tax, corporation tax etc., and State's Own Tax from different sources) for 2008-09?	
a	Yes, all the sources of tax revenue for 2008-09 are identified individually.	
b	Yes, most sources of tax revenue for 2008-09, but not all sources, are identified individually.	
c	Yes, some sources of tax revenue for 2008-09 are identified individually, but many are not identified.	
d	No, sources of tax revenue for 2008-09 are not identified individually.	
e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
2.21	Does the main budget or any other supporting budget document identify the different sources of non-tax revenue (such as Grants-in-aid from the Central Government for different purposes, and State's own non-tax revenue from different sources) for 2008-09?	
a	Yes, all sources of non-tax revenue for 2008-09 are identified individually.	
b	Yes, most sources of non-tax revenue for 2008-09, but not all sources, are identified individually.	
c	Yes, some sources of non-tax revenue for 2008-09 are identified individually, but many are not identified.	
d	No, sources of non-tax revenue for 2008-09 are not identified individually.	
e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		

2.22	Does the main budget or any of the supporting budget documents present information on off-budget funds received by the State Government from the Central Government (i.e. Central funds for the State, which are bypassing the State Budget)?
a	Yes, extensive information on off-budget funds received by the State Government from the Central Government is presented, including both a narrative discussion and quantitative data.
b	Yes, information on off-budget funds received by the State Government from the Central Government is presented, highlighting key information on off-budget funds but some details are excluded.
c	Yes, some information on off-budget funds received by the State Government from the Central Government is presented, but it lacks important details.
d	No, information on off-budget funds received by the State Government from the Central Government is not presented.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
2.23	Does the main budget or any of the supporting budget documents present information on off-budget funds received by the State Government from External Agencies (i.e. donor assistance)?
a	Yes, extensive information on off-budget funds received by the State Government from External Agencies is presented, including both a narrative discussion and quantitative data.
b	Yes, information on off-budget funds received by the State government from External Agencies is presented highlighting key information on such off-budget funds, but some details are excluded.
c	Yes, some information on off-budget funds received by the State government from External Agencies is presented, but it lacks important details.
d	No, information on off-budget funds received by the State government from External Agencies is not presented.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
2.24	Does the main budget or any of the supporting budget documents present information on funds received by the State Government from External Agencies (i.e. donor assistance), which are a part of the State Budget?
a	Yes, extensive information is presented on funds received by the State Government from External Agencies, which are a part of the State Budget.
b	Yes, information is presented on funds received by the State Government from External Agencies, which are a part of the State Budget, but some details are excluded.
c	Yes, some information is presented on funds received by the State Government from External Agencies, which are a part of the State Budget, but important details are excluded.
d	No, information on funds received by the State Government from External Agencies, which are a part of the State Budget, is not presented.

e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
2.25	Does the main budget or any of the supporting budget documents present information on inter-governmental transfers for 2009-10?	
a	Yes, extensive information on inter-governmental transfers is presented, including both a narrative discussion and quantitative estimates	
b	Yes, information on inter-governmental transfers is presented highlighting the key inter-governmental transfers, but some details are excluded.	
c	Yes, some information is presented, but it lacks important details.	
d	No, information on inter-governmental transfers is not presented.	
e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
2.26	Does the main budget or any of the supporting budget documents present information on mutual transfer of resources between Public Sector Undertakings (PSUs) and State government for 2009-10?	
a	Yes, extensive information on mutual transfer of resources between PSUs and State Government is presented, including both a narrative discussion and quantitative estimates.	
b	Yes, information on mutual transfer of resources between PSUs and State Government is presented highlighting the key transfers, but some details are excluded.	
c	Yes, some information on mutual transfer of resources between PSUs and State Government is presented, but it lacks important details.	
d	No, information on mutual transfer of resources between PSUs and State Government is not presented.	
e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
2.27	Does the main budget or any of the supporting budget documents present information on financial assets (such as bank balance, cash in hand, bonds, securities) held by the government?	
a	Yes, extensive information on financial assets held by the government is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.	
b	Yes, information is presented, highlighting key information; but some details are excluded.	
c	Yes, some information is presented; but it lacks important details.	
d	No, information on financial assets is not presented.	
e	Not applicable/Other (please comment).	
<u>Citation:</u>		

<u>Comment:</u>	
2.28	Does the main budget or any of the supporting budget documents present information on non-financial assets/physical assets such as land, capital assets, vehicles etc. held by the government?
a	Yes, extensive information on non-financial assets held by the government is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.
b	Yes, information is presented, highlighting key information; but some details are excluded.
c	Yes, some information is presented; but it lacks important details.
d	No, information on non-financial assets is not presented.
e	Not applicable/Other (please comment)
<u>Citation:</u>	
<u>Comment:</u>	
2.29	Does the main budget or any of the supporting budget documents present information on Contingent Liabilities of the State Government?
a	Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.
b	Yes, information on contingent liabilities is presented, highlighting key information; but some details are excluded.
c	Yes, some information on contingent liabilities is presented; but it lacks important details.
d	No, information on contingent liabilities is not presented.
e	Not applicable/Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
2.30	Does the main budget or any of the supporting budget documents present information on Future Liabilities of the State Government?
a	Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.
b	Yes, information on future liabilities is presented, highlighting key information; but some details are excluded.
c	Yes, some information on future liabilities is presented; but it lacks important details.
d	No, information on future liabilities is not presented.
e	Not applicable/Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
2.31	Does the main budget or any of the supporting budget documents present information on Deferred Liabilities of the State Government?
a	Yes, extensive information on deferred liabilities is presented, including both a narrative

	discussion and quantitative estimates.	
b	Yes, information on deferred liabilities is presented, highlighting key information, but some details are excluded.	
c	Yes, some information on deferred liabilities is presented, but it lacks important details.	
d	No, information on deferred liabilities is not presented.	
e	Not applicable/Other (please comment)	
<u>Citation:</u>		
<u>Comment:</u>		
2.32	Does the main budget or any of the supporting budget documents provide details on the donor assistance in kind?	
a	Yes, extensive information on donor assistance in kind is presented, including both a narrative discussion and quantitative estimates.	
b	Yes, information on donor assistance in kind is presented, highlighting key information; but some details are excluded.	
c	Yes, some information on donor assistance in kind is presented; but it lacks important details.	
d	No, information on donor assistance in kind is not presented.	
e	Not applicable/Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
2.33	Does the main budget or any of the supporting budget documents present a <i>Statement on Fiscal Policy Strategy</i> {as per FRBM Act (form-I, Rule 4(1))}?	
a	Yes, such a statement with extensive information is presented, including both a narrative discussion and quantitative estimates.	
b	Yes, such a statement is presented, highlighting key information; but some details are excluded.	
c	Yes, such a statement is presented; but it lacks important details.	
d	No, any such statement on Fiscal Policy Strategy is not presented.	
e	Not applicable/Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
2.34	Does the main budget or any of the supporting budget documents present a <i>Disclosure Statement</i> {as per FRBM Act (Form-111, Rule 6)} of the Government Budgeting?	
a	Yes, such a statement with extensive information, including both a narrative discussion and quantitative estimates, is presented.	
b	Yes, such a statement on disclosure is presented, highlighting key disclosures, but some details are excluded.	
c	Yes, such a statement on disclosure is presented, but the statement lacks important details.	
d	No, any such statement on disclosure is not presented.	
e	Not applicable/Other (please comment).	

<u>Citation:</u>	
<u>Comment:</u>	
2.35	Does the main budget or any of the supporting budget documents present a special statement on Number of Employees and related Salaries (as per FRBM Act Rule 7)?
a	Yes, such a statement with extensive information on Number of Employees and related Salaries is presented.
b	Yes, such a statement with information on Number of Employees and related Salaries is presented, but some details are excluded.
c	Yes, such a statement with information on Number of Employees and related Salaries is presented, but the statement lacks important details.
d	No, any such statement with information on Number of Employees and related Salaries is not presented.
e	Not applicable/Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
2.36	Does the main budget or any of the supporting budget documents present information on the number of employees sanctioned (at all levels) and the number of vacancies (at all levels) in the State Government?
a	Yes, extensive information on the number of employees sanctioned and the number of vacancies in the State Government is presented.
b	Yes, information on the number of employees sanctioned and the number of vacancies in the State Government is presented, but it does not cover the entire State Government.
c	Yes, information on the number of employees sanctioned and the number of vacancies in the State Government is presented, but it covers only a small part of the State Government.
d	No, information on the number of employees sanctioned and the number of vacancies in the State Government is not presented.
e	Not applicable/Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
2.37	Does the main budget or any of the supporting budget documents present the trends in major non-plan expenditures of the State?
a	Yes, extensive information on the trends in major non-plan expenditures of the State is presented.
b	Yes, information on the trends in major non-plan expenditures of the State is presented, but it does not cover all major items of non-plan expenditure from the State Budget.
c	Yes, some information on the trends in non-plan expenditures of the State is presented, but it does not cover several major items of non-plan expenditure from the State Budget.
d	No, information on the trends in major non-plan expenditure from the State Budget is not presented.

e	Not applicable/Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
2.38	Does the main budget or any of the supporting budget documents present a statement of expenditures under maintenance and repair of capital assets?	
a	Yes, a statement containing extensive information on expenditures relating to maintenance and repair of capital assets is presented, including both a narrative discussion and quantitative estimates.	
b	Yes, information is presented; highlighting key expenditures on maintenance and repair of capital assets; but some details are excluded.	
c	Yes, some information on expenditures relating to maintenance and repair of capital assets is presented; but it lacks important details.	
d	No, information on maintenance and repair of capital assets is not presented.	
e	Not applicable/Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
2.39	Does the main budget or any of the supporting budget documents present a statement on the estimates of revenue forgone by the State Government (for example, due to the SEZ policy, and tax exemptions/deductions/incentives)?	
a	Yes, extensive information on the estimated amount of revenue forgone is presented, including both a narrative discussion and quantitative estimates.	
b	Yes, information on the estimated amount of revenue forgone is presented, highlighting key features; but some details are excluded.	
c	Yes, some information on the estimated amount of revenue forgone is presented; but it lacks important details.	
d	No, information on the estimated amount of revenue forgone is not presented.	
e	Not applicable/Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
2.40	Does the main budget or any of the supporting budget documents present a statement on implementation of the State Government's budget proposals for 2008-09 (i.e. implementation of the proposals made in the previous year's budget)?	
a	Yes, a statement containing extensive information on implementation of the proposals made in the previous year's budget is presented, including both a narrative discussion and quantitative estimates.	
b	Yes, information on implementation of the proposals made in the previous year's budget is presented; but it does not cover all major budget proposals.	
c	Yes, information on implementation of the proposals made in the previous year's budget is presented; but it covers only a few of the budget proposals.	

d	No, information on implementation of the proposals made in the previous year's budget is not presented.	
e	Not applicable/Other (please comment)	
<u>Citation:</u>		
<u>Comment:</u>		

Section III

Facilitating Understanding and Interpretation of the Information

Table 3.1: Languages used in the Budget Documents/Reports/Statements

For the following, please mention “Yes” or “No” in the appropriate box to indicate if the document/ report/ statement present the relevant information in Regional Language / Hindi and English:

Budget Documents/ Reports/Statements	In Regional Language / Hindi	In English
Main Budget Documents		
Annual Financial Statement		
The Finance Bill / Act		
The Appropriation Bill / Act		
Demands For Grants		
Supplementary Demands for Grants		
Supporting Budget Documents		
The Finance Minister’s Speech/Budget Speech		
Budget At A Glance / Budget Summary / Budget in Brief		
Budget Highlights		
Key to Budget Documents		
Detailed Demands for Grants (Plan and Non-plan Volumes / Combined)		
Explanatory Memorandum		
Receipts Budget		
Statement as per FRBM Act		
Statement on Government Guarantees		
Other Related Documents		
Five Year Plan		
Annual Plan		
Annual Reports of Administrative Departments		
Performance Budgets of the Administrative Departments		
Outcome Budgets of the Administrative Departments		
Economic Survey		
Special Documents/ Reports/Statements		
Women’s Component Plan/Gender Budget Statement		
Statement on Scheduled Caste Sub-Plan		
Statement on Tribal Sub-Plan		
Statement on Allocations/Expenditure for RLBs		
Statement on Allocations/Expenditure for ULBs		
Report of the State Finance Commission		
Memorandum submitted to the National Finance Commission		
Memorandum submitted to the Planning Commission		
Mid-term Appraisal of the Five Year Plan		
Action Taken Reports on the State Finance Commission Recommendations		

Budget Documents/ Reports/Statements	In Regional Language / Hindi	In English
Evaluation Reports		
In-year Reports		
Mid-year Reports		
Year-end Reports		
Audit Reports		
Finance Accounts		
Audit Report- Civil		
Audit Report-Commercial		
Audit Report-Revenue		
Appropriation Accounts		

Table 3.2: Whether the information given in the Budget Documents/Reports/Statements enable the Researcher easily understand the budget proposals of the State Government?

For the following, please mention ‘a’, ‘b’, ‘c’, ‘d’ or ‘e’ in the answer choice box.

Where:

‘a’ stands for- Information given facilitates complete understanding of all the budget proposals.

‘b’ stands for- Information given facilitates significant understanding of the budget proposals.

‘c’ stands for- Information given facilitates some understanding of the budget proposals..

‘d’ stands for- Information given does not facilitate any understanding of the budget proposals.

‘e’ stands for- Not applicable/others

Budget Documents/ Reports/Statements	Answer Choice
Annual Financial Statement	
The Finance Bill / Act	
The Appropriation Bill / Act	
Demands for Grants	
Supplementary Demands for Grants	
The Finance Minister’s Speech/Budget Speech	
Budget at a Glance / Budget Summary / Budget in Brief	
Budget Highlights	
Detailed Demands for Grants (Plan and Non-plan Volumes / Combined)	
Explanatory Memorandum	
Receipts Budget	
Statement as per FRBM Act	
Statement on Government Guarantees	
Five Year Plan	
Annual Plan	
Women’s Component Plan/Gender Budget Statement	
Statement on Scheduled Caste Sub-Plan	

Budget Documents/ Reports/Statements	Answer Choice
Statement on Tribal Sub-Plan	
Statement on Allocations/Expenditure for RLBs	
Statement on Allocations/Expenditure for ULBs	

Table 3.3: Whether the information given in the Budget Documents/Reports/Statements enable an ordinary citizen easily understand the budget proposals of the State Government? (as perceived by the Researcher)

For the following, please mention ‘a’, ‘b’, ‘c’, ‘d’ and ‘e’ in the answer choice box.

Where:

- ‘a’ stands for- Information given facilitates complete understanding of all the budget proposals.
- ‘b’ stands for- Information given facilitates significant understanding of the budget proposals.
- ‘c’ stands for- Information given facilitates some understanding of the budget proposals.
- ‘d’ stands for- Information given does not facilitate any understanding of the budget proposals.
- ‘e’ stands for- Not applicable/others.

Budget Documents/ Reports/Statements	Answer Choice
Annual Financial Statement	
The Finance Bill / Act	
The Appropriation Bill / Act	
Demands for Grants	
Supplementary Demands for Grants	
The Finance Minister’s Speech/Budget Speech	
Budget at a Glance / Budget Summary / Budget in Brief	
Budget Highlights	
Detailed Demands for Grants (Plan and Non-plan Volumes / Combined)	
Explanatory Memorandum	
Receipts Budget	
Statement as per FRBM Act	
Statement on Government Guarantees	
Five Year Plan	
Annual Plan	
Women’s Component Plan/Gender Budget Statement	
Statement on Scheduled Caste Sub-Plan	
Statement on Tribal Sub-Plan	
Statement on Allocations/Expenditure for RLBs	
Statement on Allocations/Expenditure for ULBs	

Table 3.4: Whether the Budget Documents/Reports/Statements explain the link between policy goals / objectives / priorities of the State Government and its budget proposals? (as perceived by the Researcher)

For the following, please mention ‘Yes’ if yes, ‘No’ if no in the appropriate box

Budget Documents/ Reports/Statements	Answer Choice
Annual Financial Statement	
The Finance Bill / Act	
The Appropriation Bill / Act	
Demands for Grants	
Supplementary Demands for Grants	
The Finance Minister’s Speech/Budget Speech	
Budget at a Glance / Budget Summary / Budget in Brief	
Budget Highlights	
Detailed Demands for Grants (Plan and Non-plan Volumes / Combined)	
Explanatory Memorandum	
Receipts Budget	
Statement as per FRBM Act	
Statement on Government Guarantees	
Five Year Plan	
Annual Plan	
Women’s Component Plan/Gender Budget Statement	
Statement on Scheduled Caste Sub-Plan	
Statement on Tribal Sub-Plan	
Statement on Allocations/Expenditure for RLBs	
Statement on Allocations/Expenditure for ULBs	

Section IV

Timeliness of the Information

Notes on Abbreviations Used:

FY = Fiscal Year (Year for which the budget proposals are being made, i.e. 2009-10 in the case of this study. Thus, we need to refer to the *State Budget 2009-10* for responding to these questions.)

FY+1 = 2010-11

FY-1 = 2008-09

FY-2 = 2007-08

PRIs = Panchayati Raj Institutions

RLBs = Rural Local Bodies

ULBs = Urban Local Bodies

Please mark your answer putting appropriate answer choice as 'a', 'b', 'c', 'd' or 'e' in the box given on the right side of the question. For all answers marked as 'e', please provide a brief explanation indicating why the question is not applicable / the answer choice provided is not applicable / another response would be more appropriate

Timeliness of the Information Relating to the Budget Process		
Sl. No.	Questions and Possible Answers	Answers
<i>Formulation of the Budget</i>		
4.1	How far in advance of the release of the Budget is the date of its release known to the Public (through the government owned Television / Radio channels or government-sponsored announcements in the Newspapers)?	
a	The executive announces the release date at least one month in advance.	
b	The executive announces the release date less than one month but more than two weeks in advance.	
c	The executive announces the release date less than two weeks but more than one week in advance.	
d	The executive announces the release date one week or less before the release, or makes no prior announcement to the public through the government owned Television / Radio channels or government-sponsored announcements in the Newspapers.	
e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
4.2	How far in advance of the release of the Budget is the date of its release known to the Media (through a Press Conference / Media Briefing / Press Release)?	
a	The executive announces the release date at least one month in advance.	
b	The executive announces the release date less than one month but more than two weeks in advance.	
c	The executive announces the release date less than two weeks but more than one week in advance.	
d	The executive announces the release date one week or less before the release, or makes no prior announcement to the media through Press Conferences / Media Briefings / Press Releases.	
e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
4.3	How far in advance of the release of the Budget is the date of its release known to the Legislators (through written / verbal communication with all Legislators)?	
a	The executive announces the release date at least one month in advance.	
b	The executive announces the release date less than one month but more than two weeks in advance.	
c	The executive announces the release date less than two weeks but more than one week in advance.	
d	The executive announces the release date one week or less before the release, or makes no prior announcement to the Legislators through written / verbal communication.	

e	Not applicable/ Other (please comment)	
<u>Citation:</u>		
<u>Comment:</u>		
4.4	Does the executive release to the public its Timetable / Calendar for preparation of the main budget proposal and other supporting budget documents (i.e. Budget Circular setting deadlines for submissions from line ministries or from the institutions of local self government, to the Finance Minister or the unit which is in charge of coordinating the budget's formulation)?	
a	Yes, a detailed Budget Circular is released to the public.	
b	Yes, a Budget Circular is released, but some details are excluded.	
c	Yes, a Budget Circular is released, but it lacks important details.	
d	No, the Budget Circular is not released to the public.	
e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
4.5	Does the executive release to the Legislators its Timetable / Calendar for preparation of the main budget proposal and other supporting budget documents (i.e. Budget Circular setting deadlines for submissions from line ministries or from the institutions of local self government, to the Finance Minister or the unit which is in charge of coordinating the budget's formulation)?	
a	Yes, a detailed Budget Circular is released to the legislators.	
b	Yes, a Budget Circular is released to the legislators, but some details are excluded.	
c	Yes, a Budget Circular is released to the legislators, but it lacks important details.	
d	No, the Budget Circular is not released to the legislators	
e	Not applicable/ Other (please comment)	
<u>Citation:</u>		
<u>Comment:</u>		
4.6	In practice, does the executive adhere to its Timetable / Calendar for the preparation of the Budget?	
a	The executive fully adheres to the deadlines indicated in its Budget Calendar / Timetable.	
b	The executive adheres to most of the important deadlines indicated in its Budget Calendar / Timetable.	
c	The executive adheres to very few of the important deadlines indicated in its Budget Calendar / Timetable.	
d	The executive does not adhere to any of the important deadlines indicated in its Budget Calendar / Timetable.	
e	Not applicable/ Other (please comment)	
<u>Citation:</u>		

<u>Comment:</u>	
<i>Information on Executive's Implementation of the Budget</i>	
4.7	How often does the executive release to the public in-year reports on actual expenditure (organized by administrative units and / or the different functions)?
a	In-year reports on actual expenditure (organized by administrative units and / or the different functions) are released every month.
b	In-year reports on actual expenditure (organized by administrative units and / or the different functions) are released once every quarter.
c	In-year reports on actual expenditure (organized by administrative units and / or the different functions) are released once every six months.
d	No, such in-year reports on actual expenditure are not released.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
4.8	How often does the executive release to the public in-year reports on actual revenue collections (from the different sources of revenue)?
a	In-year reports on actual revenue collections from different sources of revenue are released every month.
b	In-year reports on actual revenue collections from different sources of revenue are released once every quarter.
c	In-year reports on actual revenue collections from different sources of revenue are released once every six months.
d	No, such in-year reports on actual revenue collections from different sources of revenue are not released.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
4.9	How often does the executive release to the public in-year reports on actual borrowing (from the different sources of borrowing)?
a	In-year reports on actual borrowing (from the different sources of borrowing) are released every month.
b	In-year reports on actual borrowing (from the different sources of borrowing) are released once every quarter.
c	In-year reports on actual borrowing (from the different sources of borrowing) are released once every six months.
d	No, in-year reports on actual borrowing (from the different sources of borrowing) are not released.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	

Information on Supplementary Budgeting	
4.10	When does the executive obtain the approval of the Legislature for its Supplementary Budgets?
a	The executive obtains the approval of the Legislature for its Supplementary Budget before the funds are expended.
b	The executive obtains the approval of the Legislature for its Supplementary Budget after the funds are expended, but within the same financial year; and it does so in the immediate next Session of the Assembly.
c	The executive obtains the approval of the Legislature for its Supplementary Budget after the funds are expended, and within the same financial year; but it does not do so in the immediate next Session of the Assembly.
d	The executive obtains the approval of the Legislature for its Supplementary Budget after the funds are expended, and in the next financial year.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
4.11	If the executive did present one or more Supplementary Budgets for the financial year 2009-10, in which Session of the Assembly did it present the first Supplementary Budget for 2009-10?
a	The executive presented its first Supplementary Budget for 2009-10 in the Assembly Session in 2009, which was held immediately after the Budget Session of 2009.
b	The executive presented its first Supplementary Budget for 2009-10 in the Assembly Session, which was the second session after the 2009 Budget Session.
c	The executive presented its first Supplementary Budget for 2009-10 in the Budget Session of 2010, but it was at least a month before the end of the financial year 2009-10.
d	The executive presented its first Supplementary Budget for 2009-10 in the Budget Session of 2010, and it was less than a month before the end of the financial year 2009-10.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
4.12	When does the Legislature approve the expenditure from the Contingency Fund?
a	If the executive has incurred any expenditure from the Contingency Fund, it is approved by the Legislature in the immediate next Session of the Assembly and in the same financial year.
b	If the executive has incurred any expenditure from the Contingency Fund, it is approved by the Legislature subsequently in the same financial year; but not in the immediate next Session of the Assembly.
c	If the executive has incurred any expenditure from the Contingency Fund, it is approved by the Legislature subsequently in one of its Sessions but not in the immediate next Session of

	the Assembly; and it is done in the next financial year.	
d	If the executive has incurred any expenditure from the Contingency Fund, it does not get it approved by the Legislature even in the next financial year.	
e	Not applicable/ Other (please comment)	
<u>Citation:</u>		
<u>Comment:</u>		
4.13	How long after the end of the fiscal year 2008-09 did the government release to the public Finance Accounts for 2008-09 (which discuss the government's actual expenditure in 2008-09)?	
a	The Finance Accounts for 2008-09 was released within eight months after the end of the fiscal year 2008-09.	
b	The Finance Accounts for 2008-09 was released more than eight months, but within twelve months, after the end of the fiscal year 2008-09.	
c	The Finance Accounts for 2008-09 was released more than twelve months, but less than sixteen months, after the end of the fiscal year 2008-09.	
d	The Finance Accounts for 2008-09 was released more than sixteen months after the end of the fiscal year 2008-09.	
e	Not applicable/Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
4.14	How long after the end of the fiscal year 2008-09 did the government release to the public Appropriation Accounts for 2008-09 (which discuss the government's actual appropriations from the Consolidated Fund in 2008-09)?	
a	The Appropriation Accounts for 2008-09 was released within eight months after the end of the fiscal year 2008-09.	
b	The Appropriation Accounts for 2008-09 was released more than eight months, but within twelve months, after the end of the fiscal year 2008-09.	
c	The Appropriation Accounts for 2008-09 was released more than twelve months, but less than sixteen months, after the end of the fiscal year 2008-09.	
d	The Appropriation Accounts for 2008-09 was released more than sixteen months after the end of the fiscal year 2008-09.	
e	Not applicable/Other (please comment)	
<u>Citation:</u>		
<u>Comment:</u>		
4.15	How long after the end of the fiscal year 2008-09 did the government release to the public an audit report (Civil Report) that explains details of the nature of expenditure and the activities of the civil and administrative departments of the government in 2008-09?	
a	The report for 2008-09 was released within eight months after the end of the fiscal year 2008-09.	
b	The report for 2008-09 was released more than eight months, but within twelve months,	

	after the end of the fiscal year 2008-09.	
c	The report for 2008-09 was released more than twelve months, but less than sixteen months, after the end of the fiscal year 2008-09.	
d	The report for 2008-09 was released more than sixteen months after the end of the fiscal year 2008-09.	
e	Not applicable/Other (please comment)	
<u>Citation:</u>		
<u>Comment:</u>		
4.16	How long after the end of the fiscal year 2008-09 did the government release to the public an audit report (Commercial) that presents an overview and performance review of government companies, statutory corporations and commercial undertakings in 2008-09?	
a	The report for 2008-09 was released within eight months after the end of the fiscal year 2008-09.	
b	The report for 2008-09 was released more than eight months, but within twelve months, after the end of the fiscal year 2008-09.	
c	The report for 2008-09 was released more than twelve months, but less than sixteen months, after the end of the fiscal year 2008-09.	
d	The report for 2008-09 was released more than sixteen months after the end of the fiscal year 2008-09.	
e	Not applicable/Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
4.17	How long after the end of the fiscal year 2008-09 did the government release to the public an audit report (Revenue Receipts) that discusses the actual scenario of revenue receipts of the State Government in 2008-09?	
a	The report for 2008-09 was released within eight months after the end of the fiscal year 2008-09.	
b	The report for 2008-09 was released more than eight months, but within twelve months, after the end of the fiscal year 2008-09.	
c	The report for 2008-09 was released more than twelve months, but less than sixteen months, after the end of the fiscal year 2008-09.	
d	The report for 2008-09 was released more than sixteen months after the end of the fiscal year 2008-09.	
e	Not applicable/Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
4.18	Does the Internet-linked State Treasury of the government provide detailed information on actual receipts and disbursements on a monthly basis?	
a	Yes, the internet-linked State Treasury of the government provides information on actual	

	receipts and disbursements on a monthly basis; and this information is very detailed.
b	Yes, the internet-linked State Treasury of the government provides information on actual receipts and disbursements on a monthly basis; but this information lacks important details.
c	Yes, the internet-linked State Treasury of the government provides information on actual receipts and disbursements on a monthly basis; but this information presents only the aggregate figures.
d	No, the internet-linked State Treasury of the government does not provide information on actual receipts and disbursements on a monthly basis.
e	Not applicable/Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	

Section V

Audit and Performance Assessment

Notes on Abbreviations Used:

FY = Fiscal Year (Year for which the budget proposals are being made, i.e. 2009-10 in the case of this study. Thus, we need to refer to the *State Budget 2009-10* for responding to these questions.)

FY+1 = 2010-11

FY-1 = 2008-09

FY-2 = 2007-08

PRIs = Panchayati Raj Institutions

RLBs = Rural Local Bodies

ULBs = Urban Local Bodies

Please mark your answer putting appropriate answer choice as 'a', 'b', 'c', 'd' or 'e' in the box given on the right side of the question. For all answers marked as 'e', please provide a brief explanation indicating why the question is not applicable / the answer choice provided is not applicable / another response would be more appropriate.

5.1	<p>The C & AG of India brings out the following reports pertaining to audited accounts of the State Government and its fiscal operations with respect to every financial year:</p> <ul style="list-style-type: none"> • Finance Accounts • Appropriation Accounts • Audit Report - Civil • Audit Report - Commercial • Audit Report – Revenue Receipts <p>How consistent has been the time of publication of these reports for the State for the last three financial years (i.e. 2006-07, 2007-08 and 2008-09)?</p>
a	The time of publication of all five of these reports, with respect to the last three financial years, has been consistent.
b	The time of publication of at least three of these reports, with respect to the last three financial years, has been consistent.
c	The time of publication of at least one of these reports, with respect to the last three financial years, has been consistent.
d	As regards the last three financial years, the time of publication of none of these reports has been consistent.
e	Not applicable/Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
5.2	<p>Whether the Audit Report on Revenue Receipts, for the financial year 2008-09, provides the details of all the sources of the State Government’s revenue receipts and actual collections from the same?</p>
a	Yes, the Audit Report on Revenue Receipts for the year 2008-09 provides the details of all the sources of the State Government’s revenue receipts and actual collections from the same.
b	The Audit Report on Revenue Receipts for the year 2008-09 provides the details of most the sources of the State Government’s revenue receipts and actual collections from the same; but it does not cover all sources.
c	The Audit Report on Revenue Receipts for the year 2008-09 provides the details of only some of the sources of the State Government’s revenue receipts and actual collections from the same; it does not cover many sources.
d	The Audit Report on Revenue Receipts for the year 2008-09 does not provide any details about the different sources of revenue receipts of the State Government and actual collections from those sources.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
5.3	<p>In the two C & AG reports pertaining to audited accounts of the State Government, viz. <i>Finance Accounts</i> and <i>Appropriation Accounts</i>; whether the information on actual expenditure of the State Government is organized by administrative units (i.e. Departments) and whether the information pertaining to each of the administrative units (i.e.</p>

	Departments) provides actual expenditure figures up to the level of Minor Heads?
a	Yes, both the reports present the information on actual expenditure according to administrative units of the State Government; and they do provide actual expenditure figures pertaining to each of the administrative units up to the level of Minor Heads.
b	Yes, both the reports present the information on actual expenditure according to administrative units of the State Government; but they don't provide actual expenditure figures pertaining to each of the administrative units up to the level of Minor Heads.
c	Only one of these reports presents the information on actual expenditure according to administrative units of the State Government; and they don't provide actual expenditure figures pertaining to each of the administrative units up to the level of Minor Heads.
d	No, neither of these reports presents the information on actual expenditure according to administrative units of the State Government nor do they provide actual expenditure figures pertaining to each of the administrative units up to the level of Minor Heads.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
5.4	In the two C & AG reports pertaining to audited accounts of the State Government, viz. <i>Finance Accounts</i> and <i>Appropriation Accounts</i>; whether the information on actual expenditure on development programmes / schemes in the State are provided both at the aggregate level (i.e. the total expenditure on each of the programmes / schemes) and at a disaggregated level (i.e. expenditure on various components of each programme / scheme)?
a	Yes, these two reports do provide information on actual expenditure on programmes / schemes both at the aggregate level and at a disaggregated level for all development programmes / schemes in the State.
b	Yes, these two reports do provide information on actual expenditure on programmes / schemes both at the aggregate level and at a disaggregated level for most of the development programmes / schemes in the State, but not all programmes / schemes.
c	Yes, these two reports do provide information on actual expenditure on programmes / schemes both at the aggregate level and at a disaggregated level, but only for some of the development programmes / schemes in the State.
d	No, these two reports do not provide any information on actual expenditure on programmes / schemes at the aggregate level and at a disaggregated level.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
5.5	Does the <i>Finance Accounts</i> released to the public by the C & AG contain extensive information on actual magnitude of State Government's debt as well as its composition and nature (such as sources of debt, rates of interest on the debt raised and maturity profile of the debt)?
a	Yes, the <i>Finance Accounts</i> contains extensive information related to the actual magnitude of State Government's debt as well as its composition and nature.

b	Yes, the <i>Finance Accounts</i> contains information related to the actual magnitude of State Government's debt; but it does not provide extensive information on the composition and nature of the debt.
c	Yes, the <i>Finance Accounts</i> contains information related to the actual magnitude of State Government's debt; but it does not provide important details about the composition and nature of the debt.
d	No, the <i>Finance Accounts</i> does not contain any information related to the actual magnitude of State Government's debt.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
5.6	Does the executive release to the public a Mid-Year Review of the budget that includes updated expenditure estimates for the ongoing fiscal year and also explains the reasons for the deviations from the original budget estimates (if any)?
a	Yes, the executive releases a Mid-Year Review that includes updated expenditure estimates for the full fiscal year; and it also provides extensive information on why estimates have changed from the original enacted levels.
b	Yes, the executive releases a Mid Year Review that includes updated estimates of expenditure for the full fiscal year, but detailed explanations for why estimates have changed are not provided.
c	Yes, the executive releases a Mid Year Review that includes updated estimates of expenditure for the full fiscal year, but it does not provide any reasons for the deviations from the original budget estimates (if any).
d	No, the executive does not release to the public any Mid-Year Review of the budget; or, (even if it does) the Mid-Year Review does not include updated expenditure estimates for the fiscal year.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
5.7	What is the maximum level of detail provided in the Mid-Year Review released by the executive to the public?
a	The Mid-Year Review provides information on updated expenditure estimates for the fiscal year, which include both Department-wise updated expenditure estimates and details up to the level of Minor Heads.
b	The Mid-Year Review provides information on updated expenditure estimates for the fiscal year, but it does not include both Department-wise updated expenditure estimates and details up to the level of Minor Heads.
c	The Mid-Year Review provides information on updated expenditure estimates for the fiscal year, but it includes neither the Department-wise updated expenditure estimates nor the details up to the level of Minor Heads.
d	The executive does not release to the public any Mid-Year Review on the budget; or, (even if it does) the Mid-Year Review does not include updated expenditure estimates for the fiscal

	year.	
e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
5.8	Does the executive release to the public a Mid-Year Review of the budget that discusses the changes in economic outlook since the budget was enacted?	
a	Yes, the Mid-Year Review of the budget includes an extensive discussion on the current economic outlook of the state; which also includes revised forecasts of the key economic indicators for the fiscal year and their effects on the budget.	
b	Yes, the Mid-Year Review of the budget includes a discussion on the current economic outlook of the state; but it does not include any discussion on the effect of the changes in economic outlook of the state (if any) on the budget for the ongoing fiscal year.	
c	Yes, the Mid-Year Review of the budget includes a discussion on the current economic outlook of the state; but it lacks important details.	
d	No, the Mid-Year Review of the budget does not include any discussion on the current economic outlook of the state; or the executive does not release any Mid-Year Review of the budget.	
e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
5.9	Does the executive release to the public a Mid-Year Review of the budget that includes updated estimates of receipts for the ongoing fiscal year and also explains the reasons for the deviations from the original budget estimates (if any)?	
a	Yes, the executive releases a Mid-Year Review that includes updated estimates of receipts for the full fiscal year; and it also provides extensive information on why estimates have changed from the original enacted levels.	
b	Yes, the executive releases a Mid Year Review that includes updated estimates of receipts for the full fiscal year, but detailed explanations for why estimates have changed are not provided.	
c	Yes, the executive releases a Mid Year Review that includes updated estimates of receipts for the full fiscal year, but it does not provide any reasons for the deviations from the original budget estimates (if any).	
d	No, the executive does not release to the public any Mid-Year Review of the budget; or, (even if it does) the Mid-Year Review does not include updated estimates of receipts for the fiscal year.	
e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
5.10	Does the executive release to the public a Year-end Review of the budget, and, if it does, whether this Year-end Review provides an extensive discussion on expenditure (from the budget) during the year?	

a	Yes, the executive releases a Year-end Review of the budget; and it provides an extensive discussion on expenditure during the year including the reasons for deviations (if any) in actual expenditure from the original enacted levels.
b	Yes, the executive releases a Year-end Review of the budget; and it provides some discussion on expenditure during the year including some of the reasons for deviations (if any) in actual expenditure from the original enacted levels.
c	Yes, the executive releases a Year-end Review of the budget; but it does not provide any discussion on the reasons for deviations (if any) in actual expenditure from the original enacted levels.
d	No, the executive does not release to the public any Year-end Review of the budget.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
5.11	Does the executive release to the public a Year-end Review of the budget, and, if it does, whether this Year-end Review provides an extensive discussion on receipts during the year?
a	Yes, the executive releases a Year-end Review of the budget; and it provides an extensive discussion on receipts during the year including the reasons for deviations (if any) in actual receipts from the original enacted levels.
b	Yes, the executive releases a Year-end Review of the budget; and it provides some discussion on receipts during the year including some of the reasons for deviations (if any) in actual receipts from the original enacted levels.
c	Yes, the executive releases a Year-end Review of the budget; but it does not provide any discussion on the reasons for deviations (if any) in actual receipts from the original enacted levels.
d	No, the executive does not release to the public any Year-end Review of the budget.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
5.12	Do the latest available <i>Performance Budget / Outcome Budget</i> documents of the State Government cover all administrative units (or Departments) of the government?
a	Yes, the latest available <i>Performance Budget / Outcome Budget</i> documents of the State Government cover all administrative units of the government.
b	The latest available <i>Performance Budget / Outcome Budget</i> documents of the State Government cover most of the administrative units of the government, but not all.
c	The latest available <i>Performance Budget / Outcome Budget</i> documents of the State Government cover only a few of the administrative units of the government, excluding many Departments.
d	The State Government is not following the required practice of bringing out <i>Performance Budget / Outcome Budget</i> documents.
e	Not applicable/Other (please comment).

<u>Citation:</u>	
<u>Comment:</u>	
5.13	Do the latest available <i>Performance Budget / Outcome Budget</i> documents of the State Government provide an extensive discussion on the relevant issues (e.g. the magnitude of budget outlays, physical outputs and services to be delivered with those outlays, and their impact on development outcomes) pertaining to the various programmes/schemes of the government?
a	Yes, the latest available <i>Performance Budget / Outcome Budget</i> documents of the State Government provide an extensive discussion on the relevant issues pertaining to the various programmes/schemes of the government.
b	The latest available <i>Performance Budget / Outcome Budget</i> documents of the State Government do provide a discussion on the relevant issues pertaining to the various programmes/schemes of the government, but it lacks some details.
c	The latest available <i>Performance Budget / Outcome Budget</i> documents of the State Government do provide a discussion on the relevant issues pertaining to the various programmes/schemes of the government, but it lacks important details.
d	The State Government is not following the required practice of bringing out <i>Performance Budget / Outcome Budget</i> documents; or, the latest available <i>Performance Budget / Outcome Budget</i> documents do not provide any discussion on the relevant issues (e.g. the magnitude of budget outlays, physical outputs and services to be delivered with those outlays, and their impact on development outcomes) pertaining to the various programmes/schemes of the government.
e	Not applicable/Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
5.14	Does the executive release to the public a report / reports on what steps it has taken to address audit findings/observations (i.e. the observations/remarks, if any, made by the C & AG on the State Government's fiscal operations)?
a	Yes, the executive does release to the public a report / reports on what steps it has taken to address audit findings/observations; which cover all audit findings.
b	Yes, the executive does release to the public a report / reports on what steps it has taken to address audit findings/observations; which cover most of the audit findings but not all.
c	Yes, the executive does release to the public a report / reports on what steps it has taken to address audit findings/observations; which cover only some of the audit findings.
d	No, the executive does not release to the public any report on what steps it has taken to address audit findings/observations.
e	Not applicable/Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	

5.15	Does the C & AG release to the public any report that discusses the actions taken by the executive to address the audit findings/observations?	
a	Yes, the C & AG does bring out a report that provides an extensive discussion on the actions taken by the executive to address the audit findings/observations.	
b	Yes, the C & AG does bring out a report that provides a discussion on the actions taken by the executive to address the audit findings/observations; but it lacks some details.	
c	Yes, the C & AG does bring out a report that provides a discussion on the actions taken by the executive to address the audit findings/observations; but it lacks important details.	
d	No, the C & AG does not release to the public any report that discusses the actions taken by the executive to address the audit findings/observations.	
e	Not applicable/Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
5.16	Does the executive release to the public any document/report that provides the number and details of the Memorandums of Understanding (MoUs) signed by the State Government over the last one year?	
a	Yes, such a document/report is released by the executive; and it provides comprehensive information on all MoUs signed by the State Government over the last one year.	
b	Yes, such a document/report is released by the executive; and it provides comprehensive information on most of the MoUs signed by the State Government over the last one year, but not all MoUs.	
c	Yes, such a document/report is released by the executive; but it provides comprehensive information on only a few of the MoUs signed by the State Government over the last one year, excluding many of the MoUs.	
d	No, the executive does not release to the public any such document/report on MoUs signed by the State Government over the last one year.	
e	Not applicable/Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
5.17	Does any document/report released by the executive include a comparison of the actual physical progress achieved over the last one year with the estimated physical targets for the year?	
a	Yes, an extensive comparison of the actual physical progress achieved over the last one year with the estimated physical targets for the year is provided in the documents/reports released by the executive.	
b	Yes, a comparison of the actual physical progress achieved over the last one year with the estimated physical targets for the year is provided in the documents/reports released by the executive; but it does not include some of the physical targets.	
c	Yes, a comparison of the actual physical progress achieved over the last one year with the estimated physical targets for the year is provided in the documents/reports released by the executive; but it does not include most of the physical targets.	
d	No, such a comparison of the actual physical progress achieved over the last one year with the	

	estimated physical targets for the year is not provided in any of the documents/reports released by the executive.	
e	Not applicable/Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		

Section VI

Scope for Legislative Scrutiny

Please mark your answer putting appropriate answer choice as 'a', 'b', 'c', 'd' or 'e' in the box given on the right side of the question. For all answers marked as 'e', please provide a brief explanation indicating why the question is not applicable / the answer choice provided is not applicable / another response would be more appropriate.

6.1	Does the executive hold consultations with members of the Legislature as part of its process of determining budget priorities at the time of formulation of the State Budget?
a	Yes, the executive holds extensive consultations with all the members of the Legislature during the formulation of the State Budget.
b	Yes, the executive holds consultations with a large number of Legislators during the formulation of the State Budget, but not with all members of the Legislature.
c	Yes, the executive holds consultations with the members of the Legislature during the formulation of the State Budget, but it involves only a few members of the Legislature.
d	No, the executive does not hold any consultations with the members of the Legislature during the formulation of the State Budget.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
6.2	How far in advance are the main and supporting budget documents distributed to the Legislators for scrutiny before the start of the next fiscal year?
a	The main and supporting budget documents are distributed to the Legislators at least one month before the start of the next fiscal year.
b	The main and supporting budget documents are distributed to the Legislators less than a month, but at least fifteen days, before the start of the next fiscal year.
c	The main and supporting budget documents are distributed to the Legislators less than fifteen days before the start of the next fiscal year.
d	The main and supporting budget documents are not distributed to the Legislators before the start of the next fiscal year.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
6.3	Is there a system of Departmentally Related Standing Committees (DRSCs), within the Legislature, looking at matters of budget allocation relating to particular departments/ministries?
a	Yes, there are Departmentally Related Standing Committees (DRSCs) looking at matters of budget allocation relating to particular Departments; and, most of the Departments of the State Government come under the purview of these DRSCs.
b	Yes, there are Departmentally Related Standing Committees (DRSCs) looking at matters of budget allocation relating to particular Departments; and, some of the Departments of the State Government come under the purview of these DRSCs, while some other Departments have been left out.
c	Yes, there are Departmentally Related Standing Committees (DRSCs) looking at matters of budget allocation relating to particular Departments; but, only a few of the Departments of the State Government come under the purview of these DRSCs, while many Departments have been left out.
d	No, there is no such system of Departmentally Related Standing Committees (DRSCs)

	looking at matters of budget allocation relating to particular Departments.	
e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
6.4	Do the Departmentally Related Standing Committees hold meetings at regular intervals and maintain minutes of their meetings?	
a	Yes, the Departmentally Related Standing Committees meet at regular intervals through out the year; and, the minutes of all their meetings are being maintained regularly.	
b	Yes, the Departmentally Related Standing Committees meet at regular intervals through out the year; but, the minutes of their meetings are not being maintained regularly.	
c	The Departmentally Related Standing Committees do hold meetings, but not at regular intervals through out the year.	
d	There is no such system of Departmentally Related Standing Committees looking at matters of budget allocation relating to particular Departments.	
e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
6.5	Does the Legislature have authority to amend the budget presented by the executive?	
a	Yes, the Legislature has complete authority to amend the budget presented by the executive.	
b	Yes, the Legislature has authority to amend the budget presented by the executive, but with some limitations.	
c	Yes, the Legislature has authority to amend the budget presented by the executive, but the authority is very limited.	
d	No, the Legislature does not have any authority to amend the budget presented by the executive.	
e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
6.6	Does the executive seek approval from the Legislature when it shifts funds between administrative units or functional heads in the budget, during the financial year?	
a	Yes, the executive seeks approval from the Legislature before shifting funds between administrative units / functional heads, during the financial year.	
b	Yes, the executive seeks approval from the Legislature for shifting funds between administrative units / functional heads, during the financial year; but it does so after the funds have been shifted.	
c	The executive informs the Legislature about the shifting of funds between administrative units / functional heads, but it does not seek their approval for the same, during the financial year.	
d	No, the executive does not even inform the Legislature about the shifting of funds between administrative units / functional heads, during the financial year.	

e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
6.7	When is the executive required to get the approval of the Legislature for the Supplementary Budget?	
a	The executive is required to get the approval of the Legislature for the Supplementary Budget before the funds are expended.	
b	The executive can get the approval of the Legislature for the Supplementary Budget after the funds are expended, but it is required to do so within the same financial year and in the immediate next Session of the Assembly.	
c	The executive can get the approval of the Legislature for the Supplementary Budget after the funds are expended, but it is required to do so within the same financial year.	
d	The executive can get the approval of the Legislature for the Supplementary Budget after the funds are expended, and it can do so in the next financial year.	
e	Not applicable/ Other (please comment)	
<u>Citation:</u>		
<u>Comment:</u>		
6.8	Usually, what is the magnitude of the Supplementary Budget as a proportion of the original budget presented by the executive to the Legislature?	
a	The Supplementary Budget generally stands at 5 percent or less of the magnitude of the original budget.	
b	The Supplementary Budget generally stands at 5 to 10 percent of the magnitude of the original budget.	
c	The Supplementary Budget generally stands at 10 to 15 percent of the magnitude of the original budget.	
d	The Supplementary Budget generally exceeds 20 percent of the magnitude of the original budget.	
e	Not applicable/ Other (please comment)	
<u>Citation:</u>		
<u>Comment:</u>		
6.9	Does the Legislature have the relevant Committees (e.g. Committee on Public Accounts, Committee on Estimates, and Committee on Public Undertakings) to scrutinize the fiscal operations of the executive with the help of the C & AG's audit reports; and, whether these Committees meet on a regular basis?	
a	Yes, the Legislature has such Committees to scrutinize the fiscal operations of the executive with the help of the C & AG's audit reports; and all these Committees meet on a regular basis through out the year.	
b	Yes, the Legislature has such Committees to scrutinize the fiscal operations of the executive with the help of the C & AG's audit reports; but only some of these Committees meet on a regular basis through out the year.	

c	Yes, the Legislature has such Committees to scrutinize the fiscal operations of the executive with the help of the C & AG's audit reports; but none of these Committees meet on a regular basis through out the year.	
d	No, the Legislature does not have such Committees to scrutinize the fiscal operations of the executive with the help of the C & AG's audit reports.	
e	Not applicable/Other (please comment)	
<u>Citation:</u>		
<u>Comment:</u>		
6.10	Do the Legislative Committees (e.g. Committee on Public Accounts, Committee on Estimates, and Committee on Public Undertakings) seek clarifications from the State Government on the findings/observations/remarks of the C & AG?	
a	Yes, these Legislative Committees seek clarification from the government on all the audit findings reported by the C & AG.	
b	Yes, these Legislative Committees seek clarification from the government on most of the audit findings reported by the C & AG.	
c	Yes, these Legislative Committees seek clarification from the government only on few of the audit findings reported by the C & AG.	
d	No, these Legislative Committees do not seek any clarification from the government on any of the audit findings reported by the C & AG.	
e	Not applicable/Other (please comment)	
<u>Citation:</u>		
<u>Comment:</u>		
6.11	Does the executive present to the Legislature any document/report explaining the Memorandums of Understanding (MoUs) signed by the government for their scrutiny?	
a	Yes, such a document/report is presented to the Legislature; and it provides comprehensive information on all MoUs signed by the State Government over the last one year.	
b	Yes, such a document/report is presented to the Legislature; and it provides comprehensive information on most of the MoUs signed by the State Government over the last one year, but not all MoUs.	
c	Yes, such a document/report is presented to the Legislature; but it provides comprehensive information on only a few of the MoUs signed by the State Government over the last one year, excluding many of the MoUs.	
d	No, the executive does not present to the Legislature any such document/report on MoUs signed by the State Government over the last one year.	
e	Not applicable/Other (please comment)	
<u>Citation:</u>		
<u>Comment:</u>		
6.12	Does the executive present to the Legislature any document/report that provides information on off-budget funds received by the State Government (i.e. funds bypassing the State Budget) from the Central Government or any other agency?	

a	Yes, the executive does present to the Legislature a document/report that provides information on off-budget funds received by the State Government; and, it provides extensive information on off-budget funds received from all sources.	
b	Yes, the executive does present to the Legislature a document/report that provides information on off-budget funds received by the State Government; but, it lacks some details on off-budget funds received from various sources.	
c	Yes, the executive does present to the Legislature a document/report that provides information on off-budget funds received by the State Government; but, it lacks important details on off-budget funds received from various sources.	
d	No, the executive does not present to the Legislature any document/report that provides information on off-budget funds received by the State Government.	
e	Not applicable/ Other (please comment)	
<u>Citation:</u>		
<u>Comment:</u>		
6.13	Are the internal assessment reports of the State Government (if any) presented to the Legislators for scrutiny and comments?	
a	Yes, all internal assessment reports are presented to the Legislators for scrutiny and comments.	
b	Yes, most of the internal assessment reports are presented to the Legislators for scrutiny and comments.	
c	Yes, but only a few of the internal assessment reports are presented to the Legislators for scrutiny and comments.	
d	No, internal assessment reports are not presented to the Legislators for scrutiny and comments.	
e	Not applicable/ Other (please comment)	
<u>Citation:</u>		
<u>Comment:</u>		
6.14	Does the executive hold consultations with the Legislature on the memorandums / demands to be submitted (by the State Government) to the national Finance Commission?	
a	Yes, the executive holds consultations with the Legislature on all memorandums / demands to be submitted (by the State Government) to the national Finance Commission.	
b	Yes, the executive holds consultations with the Legislature on most of the memorandums / demands to be submitted (by the State Government) to the national Finance Commission.	
c	Yes, the executive holds consultations with the Legislature on some of the memorandums / demands to be submitted (by the State Government) to the national Finance Commission, but many memorandums / demands are not covered in these consultations.	
d	No, the executive does not hold any consultation with the Legislature on the memorandums / demands submitted (by the State Government) to the national Finance Commission.	
e	Not applicable/ Other (please comment)	
<u>Citation:</u>		

<u>Comment:</u>		
6.15	Does the executive hold consultations with the Legislature on the memorandums / demands to be submitted (by the State Government) to the national Planning Commission?	
a	Yes, the executive holds consultations with the Legislature on all memorandums / demands to be submitted (by the State Government) to the national Planning Commission.	
b	Yes, the executive holds consultations with the Legislature on most of the memorandums / demands to be submitted (by the State Government) to the national Planning Commission.	
c	Yes, the executive holds consultations with the Legislature on some of the memorandums / demands to be submitted (by the State Government) to the national Planning Commission, but many memorandums / demands are not covered in these consultations.	
d	No, the executive does not hold any consultation with the Legislature on the memorandums / demands submitted (by the State Government) to the national Planning Commission.	
e	Not applicable/ Other (please comment)	
<u>Citation:</u>		
<u>Comment:</u>		

Section VII

Practices relating to Budgeting for Disadvantaged Sections

Please mark your answer putting appropriate answer choice as 'a', 'b', 'c', 'd' or 'e' in the box given on the right side of the question. For all answers marked as 'e', please provide a brief explanation indicating why the question is not applicable / the answer choice provided is not applicable / another response would be more appropriate.

7.1	Does the process of formulation of Five Year Plan and Annual Plans for the state include consultations on Special Component Plan (SCP) for Scheduled Castes?
a	Yes, the process of formulation of Five Year Plan and Annual Plans for the state includes wide-ranging consultations on Special Component Plan (SCP) for SCs; which include consultations with Legislators, civil society, and groups advocating for the rights of the Dalits.
b	Yes, the process of formulation of Five Year Plan and Annual Plans for the state includes consultations on Special Component Plan (SCP) for SCs; but these consultations do not include all relevant stakeholders.
c	Yes, the process of formulation of Five Year Plan and Annual Plans for the state includes consultations on Special Component Plan (SCP) for SCs; but these consultations include only a few of the relevant stakeholders.
d	No, the process of formulation of Five Year Plan and Annual Plans for the state does not include consultations on Special Component Plan (SCP) for SCs.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
7.2	Does the process of formulation of Five Year Plan and Annual Plans for the state include consultations on Tribal Sub-Plan (TSP)?
a	Yes, the process of formulation of Five Year Plan and Annual Plans for the state includes wide-ranging consultations on Tribal Sub-Plan (TSP); which include consultations with Legislators, civil society, and groups advocating for the rights of the Adivasis.
b	Yes, the process of formulation of Five Year Plan and Annual Plans for the state includes consultations on Tribal Sub-Plan (TSP); but these consultations do not include all relevant stakeholders.
c	Yes, the process of formulation of Five Year Plan and Annual Plans for the state includes consultations on Tribal Sub-Plan (TSP); but these consultations include only a few of the relevant stakeholders.
d	No, the process of formulation of Five Year Plan and Annual Plans for the state does not include consultations on Tribal Sub-Plan (TSP).
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
7.3	Does the process of formulation of Five Year Plan and Annual Plans for the state include consultations on Women's Component Plan (WCP) or Gender Budgeting?
a	Yes, the process of formulation of Five Year Plan and Annual Plans for the state includes wide-ranging consultations on Women's Component Plan (WCP) or Gender Budgeting; which include consultations with Legislators, civil society, and groups advocating for the rights of women.
b	Yes, the process of formulation of Five Year Plan and Annual Plans for the state includes

	consultations on Women's Component Plan (WCP) or Gender Budgeting; but these consultations do not include all relevant stakeholders.
c	Yes, the process of formulation of Five Year Plan and Annual Plans for the state includes consultations on Women's Component Plan (WCP) or Gender Budgeting; but these consultations include only a few of the relevant stakeholders.
d	No, the process of formulation of Five Year Plan and Annual Plans for the state does not include consultations on Women's Component Plan (WCP) or Gender Budgeting.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
7.4	Does the <i>Annual Plan for 2009-10</i> (for the state) provide relevant information on Special Component Plan (SCP) for SCs (such as, the strategies for development of SCs being adopted in the Plan, description of the specific programmes/schemes under SCP for SCs, and Plan outlays for the specific programmes/schemes under SCP for SCs)?
a	Yes, the <i>Annual Plan for 2009-10</i> provides extensive information on Special Component Plan (SCP) for SCs; which include - the strategies for development of SCs being adopted in the Plan, description of the specific programmes/schemes under SCP for SCs, and Plan outlays for the specific programmes/schemes under SCP for SCs.
b	Yes, the <i>Annual Plan for 2009-10</i> provides a reasonable amount of information on Special Component Plan (SCP) for SCs; which includes information on either the strategies for development of SCs being adopted in the Plan or a description of the specific programmes/schemes under SCP for SCs, apart from the information on Plan outlays for the specific programmes/schemes under SCP for SCs.
c	Yes, the <i>Annual Plan for 2009-10</i> provides some information on Special Component Plan (SCP) for SCs; which includes the information on Plan outlays for the specific programmes/schemes under SCP for SCs.
d	No, the <i>Annual Plan for 2009-10</i> provides no information or very little information on Special Component Plan (SCP) for SCs; which does not include the Plan outlays for the specific programmes/schemes under SCP for SCs.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
7.5	Does the <i>Annual Plan for 2009-10</i> (for the state) provide relevant information on Tribal Sub-Plan (such as, the strategies for development of STs being adopted in the Plan, description of the specific programmes/schemes under TSP, and Plan outlays for the specific programmes/schemes under TSP)?
a	Yes, the <i>Annual Plan for 2009-10</i> provides extensive information on Tribal Sub-Plan; which include - the strategies for development of STs being adopted in the Plan, description of the specific programmes/schemes under TSP, and Plan outlays for the specific programmes/schemes under TSP.
b	Yes, the <i>Annual Plan for 2009-10</i> provides a reasonable amount of information on Tribal Sub-Plan; which includes information on either the strategies for development of STs being

	adopted in the Plan or a description of the specific programmes/schemes under TSP, apart from the information on Plan outlays for the specific programmes/schemes under TSP.
c	Yes, the <i>Annual Plan for 2009-10</i> provides some information on Tribal Sub-Plan; which includes the information on Plan outlays for the specific programmes/schemes under TSP.
d	No, the <i>Annual Plan for 2009-10</i> provides no information or very little information on Tribal Sub-Plan; which does not include the Plan outlays for the specific programmes/schemes under TSP.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
7.6	Does the <i>Annual Plan for 2009-10</i> (for the state) provide relevant information on Women’s Component Plan (WCP) or Gender Budgeting (such as, the strategies being adopted in the Plan for development of women and addressing the gender-based disadvantages of women, description of the specific programmes/schemes under WCP or Gender Budgeting, and Plan outlays for the specific programmes/schemes under WCP or Gender Budgeting)?
a	Yes, the <i>Annual Plan for 2009-10</i> provides extensive information on WCP or Gender Budgeting; which include - the strategies being adopted in the Plan for development of women and addressing the gender-based disadvantages of women, description of the specific programmes/schemes under WCP or Gender Budgeting, and Plan outlays for the specific programmes/schemes under WCP or Gender Budgeting.
b	Yes, the <i>Annual Plan for 2009-10</i> provides a reasonable amount of information on WCP or Gender Budgeting; which includes information on either the strategies being adopted in the Plan for development of women and addressing the gender-based disadvantages of women or a description of the specific programmes/schemes under WCP or Gender Budgeting, apart from the information on Plan outlays for the specific programmes/schemes under WCP or Gender Budgeting.
c	Yes, the <i>Annual Plan for 2009-10</i> provides some information on WCP or Gender Budgeting; which includes the information on Plan outlays for the specific programmes/schemes under WCP or Gender Budgeting.
d	No, the <i>Annual Plan for 2009-10</i> provides no information or very little information on WCP or Gender Budgeting; which does not include the Plan outlays for the specific programmes/schemes under WCP or Gender Budgeting.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
7.7	Is there a specific major head/ sub-major head/ minor head/ sub-minor head (e.g. minor head 789) in the <i>Detailed Demands for Grants</i> (i.e. the detailed budget books) of the State Government’s Departments, which pertains exclusively to SCP for SCs; and, is the same major head/ sub-major head/ minor head/ sub-minor head also used in the <i>Finance Accounts</i> for the state brought out by the C & AG?
a	Yes, there is a specific major head/ sub-major head/ minor head/ sub-minor head in the

	<i>Detailed Demands for Grants</i> of the State Government’s Departments pertaining exclusively to SCP for SCs, and the same major head/ sub-major head/ minor head/ sub-minor head is also used in the <i>Finance Accounts</i> for the state brought out by the C & AG.
b	Yes, there is a specific major head/ sub-major head/ minor head/ sub-minor head in the <i>Detailed Demands for Grants</i> of the State Government’s Departments pertaining exclusively to SCP for SCs, and although the <i>Finance Accounts</i> for the state does not use exactly the same budget head, it has a budget head which includes the expenditure incurred under the specific head in the <i>Detailed Demands for Grants</i> pertaining to SCP for SCs.
c	There is a specific major head/ sub-major head/ minor head/ sub-minor head in the <i>Detailed Demands for Grants</i> of the State Government’s Departments pertaining exclusively to SCP for SCs; but the <i>Finance Accounts</i> for the state brought out by the C & AG does not have any such budget head.
d	No, there is no such specific major head/ sub-major head/ minor head/ sub-minor head in the <i>Detailed Demands for Grants</i> of the State Government’s Departments, which pertains exclusively to SCP for SCs.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
7.8	Is there a specific major head/ sub-major head/ minor head/ sub-minor head (e.g. minor head 796) in the <i>Detailed Demands for Grants</i> (i.e. the detailed budget books) of the State Government’s Departments, which pertains exclusively to Tribal Sub-Plan (TSP); and, is the same major head/ sub-major head/ minor head/ sub-minor head also used in the <i>Finance Accounts</i> for the state brought out by the C & AG?
a	Yes, there is a specific major head/ sub-major head/ minor head/ sub-minor head in the <i>Detailed Demands for Grants</i> of the State Government’s Departments pertaining exclusively to TSP, and the same major head/ sub-major head/ minor head/ sub-minor head is also used in the <i>Finance Accounts</i> for the state brought out by the C & AG.
b	Yes, there is a specific major head/ sub-major head/ minor head/ sub-minor head in the <i>Detailed Demands for Grants</i> of the State Government’s Departments pertaining exclusively to TSP, and although the <i>Finance Accounts</i> for the state does not use exactly the same budget head, it has a budget head which includes the expenditure incurred under the specific head in the <i>Detailed Demands for Grants</i> pertaining to TSP.
c	There is a specific major head/ sub-major head/ minor head/ sub-minor head in the <i>Detailed Demands for Grants</i> of the State Government’s Departments pertaining exclusively to TSP; but the <i>Finance Accounts</i> for the state brought out by the C & AG does not have any such budget head.
d	No, there is no such specific major head/ sub-major head/ minor head/ sub-minor head in the <i>Detailed Demands for Grants</i> of the State Government’s Departments, which pertains exclusively to TSP.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	

7.9	Is there a specific major head/ sub-major head/ minor head/ sub-minor head in the <i>Detailed Demands for Grants</i> (i.e. the detailed budget books) of the State Government's Departments, which pertains exclusively to Women's Component Plan (WCP) or Gender Budgeting; and, is the same major head/ sub-major head/ minor head/ sub-minor head also used in the <i>Finance Accounts</i> for the state brought out by the C & AG?
a	Yes, there is a specific major head/ sub-major head/ minor head/ sub-minor head in the <i>Detailed Demands for Grants</i> of the State Government's Departments pertaining exclusively to WCP or Gender Budgeting, and the same major head/ sub-major head/ minor head/ sub-minor head is also used in the <i>Finance Accounts</i> for the state brought out by the C & AG.
b	Yes, there is a specific major head/ sub-major head/ minor head/ sub-minor head in the <i>Detailed Demands for Grants</i> of the State Government's Departments pertaining exclusively to WCP or Gender Budgeting, and although the <i>Finance Accounts</i> for the state does not use exactly the same budget head, it has a budget head which includes the expenditure incurred under the specific head in the <i>Detailed Demands for Grants</i> pertaining to WCP or Gender Budgeting.
c	There is a specific major head/ sub-major head/ minor head/ sub-minor head in the <i>Detailed Demands for Grants</i> of the State Government's Departments pertaining exclusively to WCP or Gender Budgeting; but the <i>Finance Accounts</i> for the state brought out by the C & AG does not have any such budget head.
d	No, there is no such specific major head/ sub-major head/ minor head/ sub-minor head in the <i>Detailed Demands for Grants</i> of the State Government's Departments, which pertains exclusively to WCP or Gender Budgeting.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
7.10	Do the main or supporting budget documents provide comprehensive information on budget allocations under SCP for SCs?
a	Yes, the state budget documents provide information on allocations under SCP for SCs for all the Departments in the State Government.
b	Yes, the state budget documents provide information on allocations under SCP for SCs for most of the Departments in the State Government.
c	The state budget documents provide information on allocations under SCP for SCs only for a few Departments in the State Government.
d	No, the state budget documents do not provide any information on allocations under SCP for SCs.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
7.11	Do the main or supporting budget documents provide comprehensive information on

	budget allocations under Tribal Sub-Plan (TSP)?
a	Yes, the state budget documents provide information on allocations under TSP for all the Departments in the State Government.
b	Yes, the state budget documents provide information on allocations under TSP for most of the Departments in the State Government.
c	The state budget documents provide information on allocations under TSP only for a few Departments in the State Government.
d	No, the state budget documents do not provide any information on allocations under TSP.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
7.12	Do the main or supporting budget documents provide comprehensive information on budget allocations under Women’s Component Plan (WCP) / Gender Budgeting (GB)?
a	Yes, the state budget documents provide information on allocations under WCP/GB for all the Departments in the State Government.
b	Yes, the state budget documents provide information on allocations under WCP/GB for most of the Departments in the State Government.
c	The state budget documents provide information on allocations under WCP/GB only for a few Departments in the State Government.
d	No, the state budget documents do not provide any information on allocations under WCP/GB.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
7.13	Do the main or supporting budget documents provide comprehensive information on actual expenditures under SCP for SCs?
a	Yes, the state budget documents provide information on actual expenditures under SCP for SCs for all the Departments in the State Government.
b	Yes, the state budget documents provide information on actual expenditures under SCP for SCs for most of the Departments in the State Government.
c	Yes, the state budget documents provide information on actual expenditures under SCP for SCs only for a few Departments in the State Government.
d	No, the state budget documents do not provide any information on actual expenditures under SCP for SCs.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
7.14	Do the main or supporting budget documents provide comprehensive information on actual expenditures under Tribal Sub-Plan (TSP)?

a	Yes, the state budget documents provide information on actual expenditures under TSP for all the Departments in the State Government.
b	Yes, the state budget documents provide information on actual expenditures under TSP for most of the Departments in the State Government.
c	Yes, the state budget documents provide information on actual expenditures under TSP only for a few Departments in the State Government.
d	No, the state budget documents do not provide any information on actual expenditures under TSP.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
7.15	Do the main or supporting budget documents provide comprehensive information on actual expenditures under Women’s Component Plan (WCP) / Gender Budgeting (GB)?
a	Yes, the state budget documents provide information on actual expenditures under WCP/GB for all the Departments in the State Government.
b	Yes, the state budget documents provide information on actual expenditures under WCP/GB for most of the Departments in the State Government.
c	Yes, the state budget documents provide information on actual expenditures under WCP/GB only for a few Departments in the State Government.
d	No, the state budget documents do not provide any information on actual expenditures under WCP/GB at all.
e	Not applicable/ Other (please comment).
<u>Comment:</u>	
<u>Citation:</u>	
7.16	Does any of the main or supporting budget document (or any other document of the State Government) explain on what basis are the Departments reporting their allocations / expenditures under SCP for SCs?
a	Yes, the State Government does bring out a document which provides extensive information towards explaining on what basis are the Departments reporting their allocations / expenditures under SCP for SCs.
b	Yes, the State Government does bring out a document which provides information towards explaining on what basis are the Departments reporting their allocations / expenditures under SCP for SCs; but it lacks some details.
c	Yes, the State Government does bring out a document which provides information towards explaining on what basis are the Departments reporting their allocations / expenditures under SCP for SCs; but it lacks important details.
d	No, the State Government does not bring out any document which explains on what basis are the Departments reporting their allocations / expenditures under SCP for SCs.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	

7.17	Does any of the main or supporting budget document (or any other document of the State Government) explain on what basis are the Departments reporting their allocations / expenditures under Tribal Sub-Plan (TSP)?
a	Yes, the State Government does bring out a document which provides extensive information towards explaining on what basis are the Departments reporting their allocations / expenditures under TSP.
b	Yes, the State Government does bring out a document which provides information towards explaining on what basis are the Departments reporting their allocations / expenditures under TSP; but it lacks some details.
c	Yes, the State Government does bring out a document which provides information towards explaining on what basis are the Departments reporting their allocations / expenditures under TSP; but it lacks important details.
d	No, the State Government does not bring out any document which explains on what basis are the Departments reporting their allocations / expenditures under TSP.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
7.18	Does any of the main or supporting budget document (or any other document of the State Government) explain on what basis are the Departments reporting their allocations / expenditures under Women's Component Plan (WCP) / Gender Budgeting (GB)?
a	Yes, the State Government does bring out a document which provides extensive information towards explaining on what basis are the Departments reporting their allocations / expenditures under WCP/GB.
b	Yes, the State Government does bring out a document which provides information towards explaining on what basis are the Departments reporting their allocations / expenditures under WCP/GB; but it lacks some details.
c	Yes, the State Government does bring out a document which provides information towards explaining on what basis are the Departments reporting their allocations / expenditures under WCP/GB; but it lacks important details.
d	No, the State Government does not bring out any document which explains on what basis are the Departments reporting their allocations / expenditures under WCP/GB.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
7.19	Is the performance of the State Government in implementing SCP for SCs assessed regularly, during a Five Year Plan period?
a	Yes, the performance of the State Government in implementing SCP for SCs is assessed regularly, during a Five Year Plan period.
b	The performance of the State Government in implementing SCP for SCs is assessed occasionally, during a Five Year Plan period.
c	The performance of the State Government in implementing SCP for SCs is assessed very

	occasionally, during a Five Year Plan period.	
d	No, the performance of the State Government in implementing SCP for SCs is not assessed at all.	
e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
7.20	Is the performance of the State government in implementing Tribal Sub-Plan (TSP) assessed regularly, during a Five Year Plan period?	
a	Yes, the performance of the State government in implementing TSP is assessed regularly, during a Five Year Plan period.	
b	The performance of the State government in implementing TSP is assessed occasionally, during a Five Year Plan period.	
c	The performance of the State government in implementing TSP is assessed very occasionally, during a Five Year Plan period.	
d	No, the performance of the State Government in implementing TSP is not assessed at all.	
e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
7.21	Is the performance of the State government in implementing Women’s Component Plan (WCP) / Gender Budgeting (GB) assessed regularly, during a Five Year Plan period?	
a	Yes, the performance of the State government in implementing WCP/GB is assessed regularly, during a Five Year Plan period.	
b	The performance of the State government in implementing WCP/GB is assessed occasionally, during a Five Year Plan period.	
c	The performance of the State government in implementing WCP/GB assessed very occasionally, during a Five Year Plan period.	
d	No, the performance of the State Government in implementing WCP/GB is not assessed at all.	
e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		

Section VIII

Practices Relating to Fiscal Decentralisation

Please mark your answer putting appropriate answer choice as 'a', 'b', 'c', 'd' or 'e' in the box given on the right side of the question. For all answers marked as 'e', please provide a brief explanation indicating why the question is not applicable / the answer choice provided is not applicable / another response would be more appropriate.

8.1	Has the State Government constituted State Finance Commissions (SFCs) at regular intervals over the last decade, and, have the SFCs submitted their reports in a timely manner?
a	Yes, the State Government has constituted State Finance Commissions (SFCs) at regular intervals over the last decade, and, the SFCs have submitted their reports in a timely manner.
b	Yes, the State Government has constituted State Finance Commissions (SFCs) at regular intervals over the last decade; but the SFCs have not submitted their reports in a timely manner.
c	The State Government has constituted State Finance Commissions (SFCs), but not at regular intervals.
d	The State Government has not constituted any State Finance Commission yet.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
8.2	Do the State Finance Commissions (SFCs) hold consultations with relevant stakeholders in the process of formulation of their recommendations?
a	Yes, the State Finance Commissions (SFCs) hold wide-ranging consultations with relevant stakeholders in the process of formulation of their recommendations; which include consultations with representatives of Panchayati Raj Institutions (PRIs) and urban local bodies, legislators, civil society groups and academicians.
b	Yes, the State Finance Commissions (SFCs) hold consultations with some of the stakeholders in the process of formulation of their recommendations; but these consultations do not include all relevant stakeholders.
c	Yes, the State Finance Commissions (SFCs) hold consultations with stakeholders in the process of formulation of their recommendations; but these consultations include only a few of the relevant stakeholders.
d	No, the State Finance Commissions (SFCs) do not hold any consultation with stakeholders in the process of formulation of their recommendations.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
8.3	How much time is taken by the State Government to prepare the Action Taken Report (ATR) on the recommendations of the State Finance Commission (SFC) and present it to the Legislature?
a	The State Government prepares the Action Taken Report (ATR) on the recommendations of the State Finance Commission and presents it to the Legislature within one month of

	submission of the SFC's report.
b	The State Government prepares the Action Taken Report (ATR) on the recommendations of the State Finance Commission and presents it to the Legislature within six months of submission of the SFC's report.
c	The State Government prepares the Action Taken Report (ATR) on the recommendations of the State Finance Commission and presents it to the Legislature within one year of submission of the SFC's report.
d	The State Government presents the Action Taken Report (ATR) on the recommendations of the State Finance Commission to the Legislature more than a year after the submission of the SFC's report; or the State Government does not present any such report to the Legislature.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comments:</u>	
8.4	Does the executive hold consultations with representatives of Panchayati Raj Institutions (PRIs) during the process of formulation of the State Budget?
a	Yes, the executive holds extensive consultations with representatives of Panchayati Raj Institutions (PRIs) during the process of formulation of the State Budget; which include discussions on all 29 subjects that are required to be devolved to the PRIs.
b	Yes, the executive holds consultations with representatives of Panchayati Raj Institutions (PRIs) during the process of formulation of the State Budget; but these consultations do not cover all 29 subjects that are required to be devolved to the PRIs.
c	Yes, the executive holds consultations with representatives of Panchayati Raj Institutions (PRIs) during the process of formulation of the State Budget; but these consultations cover only a few of the 29 subjects that are required to be devolved to the PRIs.
d	No, the executive does not hold any consultation with representatives of Panchayati Raj Institutions (PRIs) during the process of formulation of the State Budget.
e	Not applicable/ Other (please comment)
<u>Citation:</u>	
<u>Comment:</u>	
8.5	Does the executive hold consultations with representatives of Urban Local Bodies (ULBs) during the process of formulation of the State Budget?
a	Yes, the executive holds extensive consultations with representatives of Urban Local Bodies (ULBs) during the process of formulation of the State Budget; which include discussions on all 18 subjects that are required to be devolved to the ULBs.
b	Yes, the executive holds consultations with representatives of Urban Local Bodies (ULBs) during the process of formulation of the State Budget; but these consultations do not cover all 18 subjects that are required to be devolved to the ULBs.
c	Yes, the executive holds consultations with representatives of Urban Local Bodies (ULBs) during the process of formulation of the State Budget; but these consultations cover only a few of the 18 subjects that are required to be devolved to the ULBs.

d	No, the executive does not hold any consultation with representatives of Urban Local Bodies (ULBs) during the process of formulation of the State Budget.
e	Not applicable/ Other (please comment)
<u>Citation:</u>	
<u>Comment:</u>	
8.6	Does any of the main or supporting budget documents provide information on funds devolved by the State Government to the <i>District Panchayats</i> across the state?
a	Yes, the state budget documents provide extensive information on funds devolved by the State Government to the <i>District Panchayats</i> across the state; and, this information is provided for all Departments of the State Government.
b	Yes, the state budget documents provide information on funds devolved by the State Government to the <i>District Panchayats</i> across the state; and, this information is provided for most of the Departments of the State Government.
c	Yes, the state budget documents provide information on funds devolved by the State Government to the <i>District Panchayats</i> across the state; but, this information is provided only for some of the Departments of the State Government.
d	No, the state budget documents do not provide any information on funds devolved by the State Government to the <i>District Panchayats</i> across the state.
e	Not applicable/ Other (please comment)
<u>Citation:</u>	
<u>Comment:</u>	
8.7	Does any of the main or supporting budget documents provide information on funds devolved by the State Government to the <i>Intermediate Panchayats</i> across the state?
a	Yes, the state budget documents provide extensive information on funds devolved by the State Government to the <i>Intermediate Panchayats</i> across the state; and, this information is provided for all Departments of the State Government.
b	Yes, the state budget documents provide information on funds devolved by the State Government to the <i>Intermediate Panchayats</i> across the state; and, this information is provided for most of the Departments of the State Government.
c	Yes, the state budget documents provide information on funds devolved by the State Government to the <i>Intermediate Panchayats</i> across the state; but, this information is provided only for some of the Departments of the State Government.
d	No, the state budget documents do not provide any information on funds devolved by the State Government to the <i>Intermediate Panchayats</i> across the state.
e	Not applicable/ Other (please comment)
<u>Citation:</u>	
<u>Comment:</u>	
8.8	Does any of the main or supporting budget documents provide information on funds devolved by the State Government to the <i>Gram Panchayats</i> across the state?

a	Yes, the state budget documents provide extensive information on funds devolved by the State Government to the <i>Gram Panchayats</i> across the state; and, this information is provided for all Departments of the State Government.
b	Yes, the state budget documents provide information on funds devolved by the State Government to the <i>Gram Panchayats</i> across the state; and, this information is provided for most of the Departments of the State Government.
c	Yes, the state budget documents provide information on funds devolved by the State Government to the <i>Gram Panchayats</i> across the state; but, this information is provided only for some of the Departments of the State Government.
d	No, the state budget documents do not provide any information on funds devolved by the State Government to the <i>Gram Panchayats</i> across the state.
e	Not applicable/ Other (please comment)
<u>Citation:</u>	
<u>Comment:</u>	
8.9	Does any of the main or supporting budget documents provide information on funds devolved by the State Government to the <i>Municipal Corporations</i> across the state?
a	Yes, the state budget documents provide extensive information on funds devolved by the State Government to the <i>Municipal Corporations</i> across the state; and, this information is provided for all Departments of the State Government.
b	Yes, the state budget documents provide information on funds devolved by the State Government to the <i>Municipal Corporations</i> across the state; and, this information is provided for most of the Departments of the State Government.
c	Yes, the state budget documents provide information on funds devolved by the State Government to the <i>Municipal Corporations</i> across the state; but, this information is provided only for some of the Departments of the State Government.
d	No, the state budget documents do not provide any information on funds devolved by the State Government to the <i>Municipal Corporations</i> across the state.
e	Not applicable/ Other (please comment)
<u>Citation:</u>	
<u>Comment:</u>	
8.10	Does any of the main or supporting budget documents provide information on funds devolved by the State Government to the <i>Municipalities</i> across the state?
a	Yes, the state budget documents provide extensive information on funds devolved by the State Government to the <i>Municipalities</i> across the state; and, this information is provided for all Departments of the State Government.
b	Yes, the state budget documents provide information on funds devolved by the State Government to the <i>Municipalities</i> across the state; and, this information is provided for most of the Departments of the State Government.
c	Yes, the state budget documents provide information on funds devolved by the State Government to the <i>Municipalities</i> across the state; but, this information is provided only for some of the Departments of the State Government.
d	No, the state budget documents do not provide any information on funds devolved by the

	State Government to the <i>Municipalities</i> across the state.	
e	Not applicable/ Other (please comment)	
<u>Citation:</u>		
<u>Comment:</u>		
8.11	Does any of the main or supporting budget documents provide information on funds devolved by the State Government to the <i>Nagar Panchayats</i> across the state?	
a	Yes, the state budget documents provide extensive information on funds devolved by the State Government to the <i>Nagar Panchayats</i> across the state; and, this information is provided for all Departments of the State Government.	
b	Yes, the state budget documents provide information on funds devolved by the State Government to the <i>Nagar Panchayats</i> across the state; and, this information is provided for most of the Departments of the State Government.	
c	Yes, the state budget documents provide information on funds devolved by the State Government to the <i>Nagar Panchayats</i> across the state; but, this information is provided only for some of the Departments of the State Government.	
d	No, the state budget documents do not provide any information on funds devolved by the State Government to the <i>Nagar Panchayats</i> across the state.	
e	Not applicable/ Other (please comment)	
<u>Citation:</u>		
<u>Comment:</u>		
8.12	Is the performance of the State Government in implementing the guidelines pertaining to devolution of funds to the institutions of local self governance being assessed at regular intervals?	
a	Yes, the performance of the State Government in implementing the guidelines pertaining to devolution of funds to the institutions of local self governance is assessed at regular intervals.	
b	The performance of the State Government in implementing the guidelines pertaining to devolution of funds to the institutions of local self governance is assessed, but occasionally.	
c	The performance of the State Government in implementing the guidelines pertaining to devolution of funds to the institutions of local self governance assessed, but very occasionally.	
d	No, the performance of the State Government in implementing the guidelines pertaining to devolution of funds to the institutions of local self governance is not assessed at all.	
e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
8.13	Does any of the main or supporting budget documents provide information on a District-wise break up of the allocations / expenditure from the State Budget?	
a	Yes, the state budget documents do provide information on a District-wise break up of the	

	allocations / expenditure from the State Budget; and, such information is provided for all Departments of the State Government.
b	Yes, the state budget documents do provide information on a District-wise break up of the allocations / expenditure from the State Budget; and, such information is provided for most of the Departments of the State Government.
c	Yes, the state budget documents do provide information on a District-wise break up of the allocations / expenditure from the State Budget; but, such information is provided only for a few of the Departments of the State Government.
d	No, the state budget documents do not provide any information on a District-wise break up of the allocations / expenditure from the State Budget.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
8.14	Does any of the main or supporting budget documents provide information on a District-wise break up of the allocations / expenditure from the State Budget on the various programmes/schemes?
a	Yes, the state budget documents do provide information on a District-wise break up of the allocations / expenditure from the State Budget on the various programmes/schemes; and, such information is provided for all programmes/schemes.
b	Yes, the state budget documents do provide information on a District-wise break up of the allocations / expenditure from the State Budget on the various programmes/schemes; and, such information is provided for most of the programmes/schemes.
c	Yes, the state budget documents do provide information on a District-wise break up of the allocations / expenditure from the State Budget; but, such information is provided only for a few of the programmes/schemes.
d	No, the state budget documents do not provide any information on a District-wise break up of the allocations / expenditure from the State Budget on the various programmes/schemes.
e	Not applicable/ Other (please comment).
<u>Citation:</u>	
<u>Comment:</u>	
