

Transparency in State Budgets in India

Scope and Methodology of the Study



Andhra Pradesh

Assam

Chhattisgarh

Gujarat

Jharkhand

Madhya Pradesh

Maharashtra

Odisha

Rajasthan

Uttar Pradesh

February 2011

Transparency in State Budgets in India

Scope and Methodology of the Study

February 2011



Centre for Budget and Governance Accountability (CBGA)

A-11 (Second Floor), Niti Bagh, Khel Gaon Marg

New Delhi, India - 110 049

Phone: +91-11- 4174 1285/ 86/ 87

www.cbgaindia.org

Contents

Sl. No	Index	Page
	<i>Acknowledgments</i>	
1.	Notion of Budget Transparency	3
2.	Budget Transparency at the Sub-national Level in India	3
3.	Parameters for Assessing Transparency in State Budgets	5
4.	Scope of the Study	9
5.	Methodology for Assessing Budget Transparency	10
5.1	Filling up the Questionnaire	10
5.2	Analysis of the Responses in the Questionnaire	11
5.3	Analysis of State-specific Findings	12
5.4	Overall Compilation of Results	12
6.	Activities in the Study	13
7.	Guide to the Questionnaire	14
7.1	Structure of the Questionnaire	15
7.2	Description of Documents, Concepts, Institutions & Processes referred to in the Questionnaire	17
7.3	Questions that need to be consulted on	37
7.4	Questions to be kept out of scoring	38
7.5	General Information about the Questionnaire	39
8.	Study Questionnaire	41
9.	Study Team	90

Acknowledgments

Any attempt by the civil society to gauge transparency of government processes and practices is fraught with several challenges. To begin with, not being part of the government machinery is the biggest hurdle and access to information is based on availability of documents in the public domain and the good offices of like-minded government officials.

In this regard, we would like to thank the government officials, including officials from the Accountant General's office, representatives of the media and the members of the Legislative Assembly in the selected States who were interviewed and who supported this initiative to assess the extent of transparency in State Budgets.

We also wish to acknowledge the cooperation extended by the Peer Reviewers in the study States for having painstakingly reviewed the responses in the Questionnaire and providing useful suggestions for modifications.

Finally, this Study would not have seen the light of the day had it not been for the support provided by the Ford Foundation, International Budget Partnership, International Development Research Centre (Think Tank Initiative) and Oxfam India.

The errors and omissions in this study, if any, are solely the responsibility of the study coordination team.

Study Coordination Team

Centre for Budget and Governance Accountability

1. Notion of Budget Transparency

The need for establishing the government's accountability for budgets cannot be overstated in a country like India. However, in India (as also in many other countries), the task of establishing this accountability is very difficult given that only a miniscule proportion of the population understands the technicalities involved with budgets and, furthermore, some of the crucial phases of the budget cycle do not allow any kind of participation by the people. Hence, public understanding and involvement in the budget process is critical for ensuring that the government accepts its accountability for the budget proposals and their implementation.

In this context, it may be emphasized that in order to be conducive to public involvement, the budget process needs to be transparent. Lack of transparency in the budget process can restrict the degree of public involvement and it can also limit the scope and depth of public debates over budget policies. On the other hand, transparent budget processes can help: instill a sense of accountability in the policy makers, enhance responsible and just decision making by the government machinery, bring in better perspectives and strategies, encourage timely and effective implementation of the budget proposals, attain greater legislative control over the budget process, and create public confidence in the willingness as well as the ability of the government to work for people.

Thus, the notion of *budget transparency* usually refers to the openness of the budget process and the scope for public involvement in this process. However, while a transparent budget process creates the potential space for people to participate in determining the priorities in government policies, it does not *per se* make the decision-making accountable and participatory. Thus, a relatively transparent budget process cannot guarantee just and pro-people budgetary policies or effective implementation of such policies.

The notion of budget transparency needs to be interpreted in the specific context of a country, or, in the present case, that of any particular State in India. The State-specific situations and factors should ideally be taken into account in interpreting transparency with respect to State Budgets in India. Keeping this factor in mind, the present study attempts *to delineate a set of transparency parameters that would necessarily be relevant for the Budgets of all States in the country*; although this set of parameters might not be able to capture all State-specific situations and factors.

2. Budget Transparency at the Sub-national Level in India

In order to be conducive to public involvement, the budget process in a country needs to be transparent both at the national as well as the sub-national levels. In fact, it may be argued that the significance of budget transparency grows as we move further from the national level to the sub-national levels of governance.

In India, the division of resource mobilisation powers as well as expenditure commitments between the Union Government and the State Governments is based largely on the provisions made in the Constitution. At the same time, some of the fiscal practices in this regard, which prevail in the country at present, have evolved over the last six decades.

In India, the Union Government prepares a Budget every year and so do the Governments of all States and Union Territories (with legislature). These Budgets are prepared for every fiscal year that begins on 1st of April in a year and ends on 31st of March in the following year. These Budgets capture the entire magnitude of funds collected by the government as well as the expenditure incurred from the government treasury. The Union and State Budgets do not capture the Own Sources of Revenue collected by the institutions of local self governance (e.g. Municipalities in the urban areas and Panchayati Raj Institutions in the rural areas) and their expenditure from these funds; however, the size of such funds is believed to be very small as compared to the overall magnitude of funds and expenditure captured in the Union and State Budgets. Also, the mobilisation of resources and their utilisation by the Public Sector Undertakings (PSUs) is not captured by the Union and State Budgets. In India, the data on public resources and public expenditure, which is compiled regularly and comprehensively and published by the government, pertains mainly to the Union and State Budgets.

The total expenditure incurred from the State Budgets accounts for more than half of the Total Public Expenditure in the country. A large share of the total “developmental expenditure” incurred from the government budgets in the country, i.e. the budgetary expenditure on *social services* (such as, education, health, nutrition, water and sanitation) and *economic services* (such as, agriculture, irrigation, rural development, transport), is incurred from the State Budgets. Also, a substantial share of the total fiscal transfers to the institutions of local self governance, i.e. Municipalities and Panchayati Raj Institutions, is made by the State Governments through the State Budgets. Hence, the overall magnitude of the State Budgets is significant and the nature of spending incurred from those is crucial for development.

Also, in India, there is no regular and comprehensive process of budgeting at the level of Districts. In every State, the State Treasury keeps an account of total amount of funds provided to each District and expenses from the same in every fiscal year. However, there is no institution or process in any State that compiles information, which can be treated as the annual budget for a District. The District Planning Committees, wherever they exist and are functioning, deal only with a small part of the total public expenditure being incurred in the District. Over the last few years, some concrete efforts have been made for encouraging planning and budgeting by the institutions of local self governance; while the Municipalities across the country do follow a clearly defined budgeting process every year, the Panchayati Raj Institutions are doing so in only a few pockets of the country. Thus, in the Indian context, budgeting at the sub-national level continues to refer primarily to the budget process of the State Governments.

In this backdrop, it is imperative to strive for enhancing public understanding of State Budgets and encouraging public involvement in the budget process of the State Governments in India. An essential prerequisite for accomplishing these goals would be adequate transparency in the budget process of the State Governments. In this context, the present study attempts to measure budget transparency in India at the level of State Budgets.

3. Parameters for Assessing Transparency in State Budgets

The study refers to a number of parameters for assessing transparency in the State Budgets in India. The selection of these parameters is based on a review of relevant documents on budget transparency, key among them being: the International Budget Partnership's *Open Budget Index Study 2008*, the *Constitution of India*, Comptroller and Auditor General of India's *Manual on Uniform Format of Accounts for Government of India*, *General Financial Rules* as prescribed by the Ministry of Finance, Government of India, and the various *Guidelines* issued by the Planning Commission, Government of India. This apart, our understanding of the contemporary discourse on State Budgets in India has also led to crystallisation of these parameters.

The parameters for assessing transparency in the State Budgets in India can be broadly divided into the following eight categories:

(i) Availability of the Documents/Reports/Statements

The first parameter of budget transparency probes the availability of budget documents and other government documents related to the State Budget. The parameter takes into account the Constitutional requirements as well as those pertaining to planning, auditing, performance assessment, budgetary strategies for disadvantaged sections, and fiscal decentralisation. The analysis refers to a wide range of documents that need to be produced and made available to various stakeholders by the State Government for every fiscal year. Some of the key questions pertain to:

- Whether all relevant documents – including the main budget documents (as required by the Constitution), supporting budget documents, other related documents (e.g. the Annual Reports and Plans), documents on special budgetary practices (e.g. Gender Budgeting, SCP for SCs, TSP), internal evaluation reports, and audit reports – are produced in the State?
- Whether these documents are available to the general public?
- Whether these documents are available to the media?
- Whether these documents are available to the Legislators?
- How easily are these documents accessible to the general public?
- How easily are these documents accessible to the media?
- How easily are these documents accessible to the Legislators?
- What are the strategies adopted by the State Government in distributing these documents?
- How many of these documents are available on the Internet?

(ii) Completeness of the Information

The second parameter of budget transparency looks at whether the information given in the budget documents and other related documents provide a complete picture of the fiscal situation of the State. It examines whether the available documents capture different kinds of relevant information such as the magnitude and composition of tax revenue foregone due to tax exemptions; funds

flowing from the Union Budget to the State that are routed outside the State Budget; budget allocations as well as audited figures of actual expenditure on development schemes; submissions made by the State(s) to the Union Government or central institutions (like the Planning Commission and Finance Commission); and information on the agreements/Memoranda of Understanding (MoUs) signed by the State(s) with the Union Government or any other agency on matters pertaining to public finance. Some of the key questions pertain to:

- Whether the information given in the main budget documents and the supporting budget documents provide a complete picture of the fiscal situation of the State?
- Does the State Government produce specific budget documents which capture the magnitude and composition of tax revenue foregone due to tax exemptions/ deductions/ incentives (if any)?
- Does the State Government bring out specific budget documents which capture the flow of such funds from Union Budget to the State that are bypassing the State Budget (i.e. funds being transferred by the Union Government directly to the bank accounts of the autonomous programme implementing societies in the State)?
- Whether the main / supporting budget documents provide a complete picture of the allocations and expenditure on important development sectors (e.g. education, health, agriculture)?
- Whether the main / supporting budget documents provide information on the submissions made by the State to the Union Government or central institutions (like the Finance Commission and the Planning Commission)?
- Whether the main / supporting budget documents provide information on the agreements / MoUs signed by the State with the Union Government or any other agency (like the World Bank, Asian Development Bank) on matters pertaining to public finance?
- Whether the State Treasury is computerised and linked to the internet?

(iii) Facilitating Understanding and Interpretation of the Information

The third transparency parameter attempts to gauge whether the information provided by the State Government facilitates public understanding of its decisions relating to budgets. The questions pertaining to this parameter look at whether the budget documents help ordinary citizens to easily understand the budget proposals and whether these documents include any discussion of the relevant policy goals or priorities of the State Government. Some of the key questions pertain to:

- Whether the budget documents/reports/statements enable an ordinary citizen easily understand the budget proposals of the State Government?
- Whether the information given in these budget documents facilitate understanding and interpretation of the budget proposals?
- Which of the languages (i.e. regional, Hindi and English) are used in these budget documents?

(iv) Timeliness of the Information

The fourth parameter adopted for measuring budget transparency tries to assess whether the relevant documents are brought out in a timely manner. This parameter also includes concerns such as whether the State Treasury has been computerised and made available on the internet to enable easy access by the public. Some of the key questions pertain to:

- How far in advance of the release of the budget is the date of its release known to the public?
- How far in advance of the release of the budget is the date of its release known to the Legislators?
- Whether the main and supporting budget documents are brought out in a timely manner?
- Whether the other related / special documents are brought out in a timely manner?
- Whether the State Government brings out monitoring and evaluation reports, i.e. In-year, Mid-year and Year-end reports on the budget's execution, in a timely manner?
- Whether the audit reports are made available in a timely manner?
- Does the Internet-linked Treasury of the State Government provide information on receipts and disbursements on a monthly basis?

(v) Audit and Performance Assessment

The fifth parameter examines the availability of information pertaining to audit of the State Budget (by the Comptroller and Auditor General of India) and performance assessment by the State Government itself. The questions relating to this parameter try to gauge whether – the State Budgets are audited regularly; the State Budget provides audited figures or provisional figures for the year before the previous year; the State Government brings out performance assessment reports at regular intervals; and, the State Government is following relevant practices pertaining to Outcome Budgeting. Some of the key questions pertain to:

- Whether the information provided in the main and supporting budget documents are audited regularly?
- Whether the actuals / accounts figures given in the main and supporting budget documents (for the previous fiscal year) are audited figures or provisional actual figures?
- Whether the internal assessment reports provide a comprehensive assessment of the implementation of the budget proposals?
- Does the State Government follow relevant budgeting practices pertaining to Performance and/or Outcome Budgeting?

(vi) Scope for Legislative Scrutiny

The sixth parameter of budget transparency looks at the possibilities for the State Legislature to assess the budget and hold the government accountable. The key concerns raised by this parameter include whether all budget documents are shared with the legislators; which of the budget

documents of the State are subject to scrutiny by the legislators; how much time is available for discussion of the budget by the legislators; whether the legislators are informed about the agreements or MoUs signed by the State Government on matters pertaining to public finance; and, whether appropriate committees within the State Legislature (for looking into budgetary matters) are functioning regularly. Some of the key questions pertain to:

- Whether all of the main and supporting budget documents of the State are shared with the Legislature?
- Which of the main and supporting budget documents of the State are necessarily subject to scrutiny by the Legislature?
- Whether the time devoted for debate and discussion on the budget by the Legislature is adequate?
- Which of the internal assessment reports and audit reports are shared with the Legislature?
- Whether the government has formed appropriate committees within Legislators to look into the matters pertaining to budget?
- Whether the audit reports on PSUs are subject to scrutiny by the Legislature?
- Whether the Legislature is informed about submissions made by the State Government to the Union Government or central institutions (like Finance Commission and Planning Commission)?
- Whether the Legislature is informed about the agreements / MoUs signed by the State with the Union Government or any other agency (like the World Bank, Asian Development Bank) on matters pertaining to public finance?

(vii) Practices relating to Budgeting for Disadvantaged Sections

The seventh parameter of budget transparency draws attention to the need for every State Government to follow relevant practices relating to budgetary strategies for the development of disadvantaged sections of the population such as women (Gender Budgeting), Scheduled Castes (Scheduled Caste Sub Plan) and Scheduled Tribes (Tribal Sub Plan). Some of the key questions pertain to:

- Does the process of planning in the State include relevant planning strategies meant for the disadvantaged sections of population, such as, Women's Component Plan (WCP), Scheduled Caste Sub Plan (SCSP) and Tribal Sub Plan (TSP)?
- Whether the main / supporting budget documents provide information on allocations and expenditures from the State Budget on WCP, SCSP and TSP?
- Whether the main / supporting budget documents or the other related documents explain the basis adopted by the State Government Departments for reporting their allocations and expenditures towards WCP, SCSP and TSP?
- Whether the performance of the State Government in implementing WCP, SCSP and TSP is assessed regularly?
- Does the State Government follow relevant budgeting practices pertaining to Gender Responsive Budgeting?

(viii) Practices relating to Fiscal Decentralisation

The eighth parameter of transparency in the State Budget examines whether the State Government follows relevant budgetary practices relating to devolution of funds to Panchayati Raj Institutions and urban local bodies. It emphasises the need for providing disaggregated information on devolution of funds from the State Budget to the rural and urban local bodies at different tiers. It also examines whether the budget documents provide information on the district-wise break-up of allocations and expenditures from the State Budget. Some of the key questions pertain to:

- Does the State Government follow relevant budgeting practices pertaining to devolution of funds to the institutions of local self governance (i.e. Panchayats and Municipalities)?
- Whether the main / supporting budget documents provide information on devolution of funds to the institutions of local self governance?
- Whether the performance of the State Government in implementing the guidelines pertaining to devolution of funds to the institutions of local self governance is assessed regularly?
- Whether the main / supporting budget documents provide information on district-wise break up of allocations and expenditures from the State Budget?
- Whether any of the other related documents provides information on district-wise break up of the allocations and expenditures from the State Budget?
- If district-wise information on allocations and expenditures from the State Budget is available, how disaggregated (in terms of different sectors, or in terms of different schemes within each sector) is this information?

Each of the parameters mentioned has been translated into a *closed-ended* question in the Study Questionnaire. The main reason for keeping *closed-ended* questions (instead of *open-ended* questions) in the Study Questionnaire is that *closed-ended* questions facilitate a quantitative interpretation of the responses, as every response (to a question) can be assigned a number or value. Also, *closed-ended* questions can be more specific and, hence, more likely to convey similar meanings to different respondents. However, the respondents (which in the case of this study would be researchers from the selected States) would first need to comprehend our perceptions / interpretations relating to the various transparency parameters. Hence, along with the Study Questionnaire, a *Guide to the Questionnaire* has also been developed to facilitate the researchers from the selected States easily comprehend the Questions and their responses.

To finalise the *Questionnaire for the Study*, the draft version was pilot-tested in one of the study States, i.e. Odisha, (in collaboration with Centre for Youth and Social Development, Odisha) before it was administered across all the study States.

4. Scope of the Study

The study covers ten States, viz. Andhra Pradesh, Assam, Chhattisgarh, Gujarat, Jharkhand, Madhya Pradesh, Maharashtra, Odisha, Rajasthan and Uttar Pradesh. The selection of States is based on a number of factors, such as, the existence of a Civil Society Organisation (CSO) in the

State which is working on State Budgets, the level of socio-economic development attained by the State, the specific region to which the State belongs, and preliminary evidence on the level of transparency in the budget process of the State.

The assessment, to be carried out in the study, is limited up to the level of State Governments. Apart from the State Budget documents (i.e. both the main budget documents and the supplementary budget documents of a State), the study also includes a number of related publications of the State Government (such as the State Plan documents, Outcome Budget documents and documents shared by the State Government with the Legislature).

The reference year for the assessment would be the fiscal year 2009-10, i.e. 1st of April 2009 to 31st of March 2010. Thus, the time horizon of the study would be from the time of presentation of the State Budgets for the year 2009-10 up to the end of the fiscal year.

This study is a first step towards understanding the issues pertaining to budget transparency at the sub-national levels in the country, and, therefore, in the nature of developing baseline information at the level of State Budgets for selected States. Given that the entire study was completed over a period of eight months (from July 2010 to February 2011), and with limited resources, the focus of the present study would be solely on assessing transparency in State Budgets; it would not be assessing any of the other related aspects, such as, the process of planning in the States, the process of implementation of budget proposals in the States, the kind of policy priorities underlying the States Budgets, or the extent to which budget making process in the States is participatory.

5. Methodology for Assessing Budget Transparency

5.1 Filling up the Questionnaire

The study entailed collection of information on all of the parameters (for assessing budget transparency) with the help of a *structured questionnaire* that was uniform for all study States¹. The researchers (from the partner CSOs from the selected States) filled these questionnaires by studying the State Budget documents (i.e. the executive's budget proposal, the supporting budget documents and the in-year monitoring & evaluation reports etc.) for the financial year 2009-10 and the audit reports and reports of relevant Legislative committees for financial years 2007-08 and 2008-09. As mentioned earlier, most of the questions in the Study Questionnaire were *closed-ended* questions.

The researchers were also required to capture the perceptions of a few relevant government officials (including audit officials) and Members of the (State) Legislative Assembly on some of the parameters referred to in the study. While most of the questions (in the Study Questionnaire) were *closed-ended*, those for the Members of the (State) Legislative Assembly and the government officials were *open-ended*. However, the responses to these *open-ended* questions were meant primarily to substantiate the responses given by the researcher(s) to some of the questions in the Study Questionnaire.

¹ A detailed explanation of the Questionnaire is presented in the Guide to the Questionnaire (Section 7)

The main sources of data for filling up the questionnaires were the State Budget documents (that include all State Budget documents, starting from the *Annual Financial Statement* to the *Detailed Demands for Grants*), the in-year reports brought out by the State Government on implementation of the budget proposal (if any), Finance Accounts and Appropriation Accounts for the State brought out by the Comptroller and Auditor General of India, audit reports on the State brought out by the Comptroller and Auditor General of India, reports brought out by relevant Committees of the State Legislature (if any), Annual Plan documents of the State, reports of the State Finance Commission (if any), Outcome Budgets and Annual Reports for the State Government departments.

The following parameters guided the questionnaire:

- (i) Availability of Budget documents/reports/statements
- (ii) Completeness of the Information
- (iii) Facilitating Understanding and Interpretation of the Information
- (iv) Timeliness of the Information
- (v) Audit and Performance Assessment
- (vi) Scope for Legislative Scrutiny
- (vii) Practices relating to Budgeting for Disadvantaged Sections
- (viii) Practices relating to Fiscal Decentralisation

Researcher(s) deputed by the partner CSOs from the study States, in consultation with other stakeholders (wherever applicable), responded to the questionnaire for their respective States. The objective information collected through the questionnaires from each of the ten study States was then processed by CBGA and the partner CSOs; and the performance of the study States was assessed with reference to the parameters relating to the extent and scope of budget transparency.

A Peer Reviewer was identified for each of the study States, and, the draft version of the completed Questionnaire was shared with the Peer Reviewer for comments and feedback. The Peer Reviewer was either an expert in the field of budgets and public finance or a retired government official who has worked with the Finance Department / office of the Auditor General of the State. The State Partners took the lead in identifying the Peer Reviewers and coordinating the work with them.

5.2 Analysis of the Responses in the Questionnaire

The *various possible responses to each of the questions* were assigned 0, 33, 67 or 100 points in each of the eight broad transparency parameters in the Questionnaire. Scores given for the responses to all the questions in a Section were averaged; but the questions with a “Not Applicable” response were excluded from this process of calculation. The average score for each broad transparency parameter / section was then converted into a Transparency Score (expressed in %) for that parameter.

Table 1: Scorecard for a Parameter

Parameters of Budget Transparency	Extent of Transparency	Transparency Score
...	0 – 100	In %

5.3 Analysis of State-specific Findings

The final State-specific output generated from this analysis, i.e. the State-specific Scorecard, is a compilation of the results for the eight aspects of budget transparency. Thus, for each State, the final scorecard reflects the level of transparency across the eight broad transparency parameters / sections (as outlined in the Table below).

Table 2: State-specific Scorecard

Aspect of Budget Transparency	Extent of Transparency	Transparency Score
Availability of Documents	0 – 100	In %
Completeness of Information	0 – 100	In %
Facilitating Understanding and Interpretation of Information	0 – 100	In %
Timeliness of Information	0 – 100	In %
Audit and Performance Assessment	0 – 100	In %
Scope for Legislative Scrutiny	0 – 100	In %
Practices relating to Budgeting for Disadvantaged Sections	0 – 100	In %
Practices relating to Fiscal Decentralisation	0 – 100	In %
Budget Transparency Score*	0 – 100	In %

Note: * For calculating the overall Budget Transparency Score for a State, each of the eight aspects of budget transparency were given equal weight.

5.4 Overall Compilation of Results

An important part of the outputs generated is the Summary Scorecard on transparency in State Budgets in India - a ready-reckoner on the extent of budget transparency across the selected States. The scorecard is summarised in the format as illustrated in Table 3.

Table 3: Summary Scorecard on Budget Transparency in Selected States

Transparency Parameters	Assam	Andhra Pradesh	Chhattisgarh	Gujarat	Jharkhand	Karnataka	Madhya Pradesh	Maharashtra	Orissa	Rajasthan	Tamil Nadu	Uttar Pradesh
	(Average Transparency Score in %)											
Availability of the Budget documents/reports/statements												
Completeness of the Information												
Facilitating Understanding and Interpretation of the Information												
Timeliness of the Information												
Audit and Performance Assessment												
Scope for Legislative Scrutiny												
Practices relating to Budgeting for Disadvantaged Sections												
Practices relating to Fiscal Decentralisation												
Overall Budget Transparency Score (in %)												

6. Activities in the Study

In sum, the major activities that were carried out in the study are as follows:

- Developing the research methodology for the study in consultation with State Partners and select Experts;
- Finalisation of the Questionnaire for the Study in consultation with State Partners;
- Pilot-testing the Questionnaire;
- Preparation of the Guide to the Questionnaire;
- Orientation workshop for the researchers from the State Partners;
- Compilation of relevant State-specific data on State Budget documents, other relevant documents and perceptions of relevant stakeholders (following the Study Questionnaire);
- Peer Review of the draft version of completed Questionnaires and finalisation of the completed Questionnaires;
- Preparation of State-specific Fact Sheets on budget transparency; and
- Preparation of a Summary Fact Sheet covering all ten States through consolidation of the data compiled for the States.

7. Guide to the Questionnaire

The Constitution of India provides a clear division of the roles and responsibilities of the Union Government and State Governments in terms of its fiscal operations. This responsibility of fiscal operations translates into division of expenditure responsibilities and taxation powers between the two. Over the years, State Governments have been vested with the powers to levy certain types of taxes and duties and the obligations of expenditure under numerous heads of developmental activities. For this, State Governments have been instructed by the Comptroller and Auditor General of India (the supreme audit institution) to maintain their accounts in a specified format. Besides, the Constitution provides that no expenditure can be incurred from the Consolidated Fund of a State without the authority of Appropriation Act. To obtain this authorisation from State Legislature, a Statement of anticipated receipts and expenditure for each financial year needs to be laid before the State Legislative Assembly, which is normally called as the 'Annual Financial Statement' or the 'Budget'.

Accordingly, for each financial year (which in India, runs from the 1st of April in one calendar year to the 31st of March of the next calendar year), every State Government prepares a Budget. The State Budget documents comprise a set of main budget documents, which need to be approved by the State Legislature, and a series of supplementary budget documents. These documents are prepared solely by the State Government, led by its Finance Department. However, various line departments in the State Government, the State Planning Board and the State Finance Commission also play an important role in the process of preparation of Budget documents. Besides, other actors e.g., the National Finance Commission and the Planning Commission also play an important role in influencing on both the size and the composition of the State Budgets.

Once the budget is prepared, subsequently the Budget is presented in the State Legislature for their approval. Following the legislative approval of the Budget, the State Government executes the budget proposals over a period of one year (the fiscal year). The budget cycle is similar across all States in India. However, the timing of presentation of the State Budget before the State Legislature differs across States (since there is no such uniform date adhered by the State Governments' unlike a fixed day for presenting the Union Budget in the Parliament). The Comptroller & Auditor General of India is vested with the responsibility of auditing the State Government Accounts and sharing its audit findings with relevant Committees of the State Legislature every year. However, preliminary evidence suggests that the degree of transparency in the budgetary process and information provided in these budget documents/reports/Statements differs across the States.

Given this backdrop, the present collaborative study on 'Transparency in State Budgets in India' tries to assess the degree of transparency at the sub-national level in India referring to a number of parameters of budget transparency. For this, a structured questionnaire has been developed to capture the essence of budget transparency at the sub-national level in India. The selection of these parameters is based on a review of relevant documents on budget transparency available in the public domain. Besides, the transparency parameters captured in the questionnaire have been finalised after a series of consultations among the practitioners/experts on budget in the country. Above all, most of these indicators/benchmarks/questions within a section of broad transparency

parameters are based on some of the internationally accepted norms and benchmarks for budget transparency, and some of the important aspects of budgeting practices undertaken by State Governments over the years that are relevant in the Indian context.

The purpose of the questionnaire is to capture information on various dimensions of budget transparency at the sub-national level in India. Besides, an attempt has also been made in this questionnaire to compare the degree of budget transparency based on a collective understanding of budget practices and processes across States. In detailing the questions within the eight sections of the questionnaire (as explained herewith), careful observations have led to classifying the available options wherein the first option/response represents the highest degree of budget transparency with subsequent options representing lower degrees of budget transparency, in descending order of extent of transparency.

7.1 Structure of the Questionnaire

The present study refers to a number of parameters of budget transparency for assessing the extent of transparency in the State Budgets in India. This apart, our understanding of the contemporary discourse on State Budgets, its role and relevance, structure and process has also led to crystallization of these parameters.

The parameters for assessing transparency in the State Budgets in India are broadly divided into the following eight categories which constitute different sections of the questionnaire. These are:

- Availability of the Budget documents/reports/statements
- Completeness of the Information
- Facilitating Understanding and Interpretation of the Information
- Timeliness of the Information
- Audit and Performance Assessment
- Scope for Legislative Scrutiny
- Practices relating to Budgeting for Disadvantaged Sections
- Practices relating to Fiscal Decentralisation

Each of these parameters has been translated into a number of *closed-ended* options in the questionnaire. The main reason for keeping these questions *closed-ended* is to facilitate a quantitative interpretation of the responses and to enable assigning a score. Also, *closed-ended* questions are more specific and, hence, more likely to convey similar meanings to different respondents.

The first section of the questionnaire contains a series of tables, **six** in all, that allow the researcher to examine and list out the availability of budget documents/reports/Statements, steps taken by the Government to distribute these, the scope of access to these documents by different sections of the community and the fiscal year used while reporting these documents. The researcher then will have to use these documents/reports/Statements to answer subsequent questions pertaining to the other sections in the questionnaire.

The second section of the questionnaire deals with completeness of the information presented in the budget documents. This section consist a set of **39** questions to facilitate comprehending the completeness of budget information for the fiscal year and beyond. An attempt has been made here to assess whether the information provided by the State Governments with regard to accrual of revenues and disbursement of expenditures from the State budget follow the standard norm as prescribed by the Comptroller and Auditor General of India². Moreover, these questions try to capture a whole range of available budget information including some of the recent budgetary practices adopted at the sub-national level in India. Thus, the broad objective of this section of the questionnaire is to assess comprehensiveness of the information provided by the State Government budget documents/reports/Statements.

The third section of the questionnaire consists of a series of tables, **three** in all, that assess whether the information provided in the budget documents/reports/Statements facilitate understanding and interpretation of the budget proposals. As we know, apart from Hindi and English there are many other languages in the country, which are being used by various State Governments as the official language of the State. Hence, the questions framed in this section assess whether information given in the budget documents/reports/Statements facilitates easy understanding and interpretation of the budget proposals by the researcher as well as by a layperson. Apart from this, an attempt has also been made in this section to understand how well the State budget proposals translate the policy goals/objectives and expenditure priorities of the State Government.

Moving on, as is well-known, timely access to budget information by the different stakeholders enhances the process of budgeting and makes the entire process more transparent. The fourth section of the questionnaire is a set of **17** questions relating to timeliness of the information being provided by the Government to different stakeholders. In this section, the questions are framed looking at the different phases of budget cycle.

Section five of the questionnaire focuses on gathering information relating to audit and performance assessment of the budgetary cycle. There are **17** questions in this section to know more details of the roles and responsibilities of the audit institutions at the sub-national level. As we know, the audit phase of the budgetary process of a Government at any level is an ex post facto analysis and hence only few questions are devoted to capture information on assessing the performance of the Government on various dimensions of budget proposals.

It is desirable that in a parliamentary form of Government there is legislative control over the executive on the financial operations which ensures transparency and good governance. Questions pertaining to the practices and constitutional provisions relating to the scope for legislative scrutiny on budgets are clubbed together in section six. The section has **14** questions where an attempt is made to trace the scope for legislative scrutiny of budgets and to highlight the gaps, if any, in the financial businesses of the State Assembly. Recent practices such as the functioning of the Departmentally Related Standing Committees in many of the State Governments have widened the

² Details on this given in the subsequent sections of this guide

scope for legislative scrutiny on public expenditure. Hence, some questions in this section attempt to capture the best practices on legislative scrutiny by the State Governments.

Capturing information on budgets for the disadvantaged sections of the population and best practices adopted by various State Governments in India in this regard are the highlight of section seven of the questionnaire. Comparative analysis of this information would facilitate better advocacy and lobbying with Governments at the State level to adopt replicable practices to collect information from the budget documents. There have been significant developments relating to the budgeting practices that are followed in many of the States specific to concerns of women, scheduled castes and scheduled tribes in the past few years. Section seven deal with the practices relating to budgeting for disadvantaged sections. Section eight focuses on assessing the extent of fiscal decentralisation at the sub-national level in the country. There are **35** questions clubbed in these last two sections.

7.2 Description of Documents, Concepts, Institutions and Processes referred to in the Questionnaire

This section will provide a brief description of the available budget documents/ reports/statements, concepts used as well as institutions referred to in a State. Besides, some the budgetary practices and processes of the State Government are also documented for ready reference to ensure comprehension and clarity while responding to the questionnaire.

7.2.1: Documents: There are 38 documents/Statements/reports listed and referred to in the questionnaire. A brief description of these documents/reports and Statements is in order-

Main Budget Documents: Those documents, as per the Constitution of India, which are mandated to be prepared and produced before the State Legislative Assembly are called main budget documents. For example, as per Article 202 (Annual Financial Statement), Article 203 (Demand for Grants), Article 198, 199 & 207 (Finance Bill), Article 204 (Appropriation Bill) and Article 205 (Supplementary Grants) of the Constitution of India, are being considered here as main budget documents. Besides, Article 206 (Votes on Account, Votes of Credit and Exceptional Grants) of the Constitution of India empowers the Legislative Assembly of a State to make any grant in advance in respect of the estimated expenditure for a part of any financial year pending the completion of the procedure to be followed as per Article 203 and 204 and hence referred here as the main budget document.

Supporting Budget Documents: Those documents of which no such specific mention is made in the Constitution of India during the course of budget preparation and presentation in the State Legislative Assembly, but which are normally presented during the budget session of the State Assembly are considered in the questionnaire as supporting budget documents.

Other Documents: Documents which are in the nature of explanatory Statements and those that are supporting the mandated budget documents with a narrative description or other miscellaneous

information in a user-friendly format, suited for quick or contextual references, are referred here as other documents.

Disclosure Statement: A Statement that contains any changes that are being made to the accounting standards, policies and practices during the fiscal year is referred to as a disclosure Statement.

The Finance Bill / Act: A Finance Bill is a Money Bill as defined in Article 199 of the Constitution of India. At the time of presentation of the Annual Financial Statement in the State Assembly, a Finance Bill is also presented as part of the requirement of Article 198, 199 and 207 of the Constitution, detailing the imposition, abolition, remission, alteration or regulation of taxes proposed in the Budget, if any.

Appropriation Bill / Act: *Appropriation Bill* is introduced in the Legislative Assembly under Article 204 of the Constitution of India sanctioning appropriation out of the Consolidated Fund of the State of all the moneys required to meet (a) the amounts so made by the Assembly; and (b) Expenditure charged on the Consolidated Fund of the State but not exceeding, in any case, the amount shown in the Statement previously laid before the House or Houses.

After the Demands for Grants are voted (amount that has to be voting) in the Legislative Assembly, the Legislature approves the budget and authorizes withdrawal of both the voted and the charged expenditure from the Consolidated Fund of the State through the Appropriation Bill.

As under Article 205 and 206 of the Constitution, no money can be withdrawn from the Consolidated Fund of the State without the enactment of such a law by the State Assembly except under appropriation made by law passed in accordance with the provisions of this article.

Finance Minister's Speech/ Budget Speech: The maiden speech of the Finance Minister in the budget session of the State Assembly is popularly known as the Budget Speech. It outlines the budgetary policy proposals of the Government for the coming fiscal year. It reflects the expenditure priorities of the Government and sources of receipts for the coming fiscal year (budget estimates) along with estimates of the Government for the same during the year of presentation (revised estimate), and those for the preceding year (accounts or actuals).

Annual Financial Statement (The Budget): Under Article 202 of the Constitution of India, a Statement of the estimated receipts and expenditure of the State for each financial year has to be laid before the State Legislature. This Statement is known as the "Annual Financial Statement" (AFS) or "Budget". It is the core budget document that presents the estimated receipts and disbursements of the State Government for the ensuing financial year in relation to the budget and revised estimates of the current fiscal year as well as actual receipts and disbursements made during the last fiscal year. The receipts and disbursements are shown in three parts for which the Government accounts are maintained: (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Accounts. According to the Constitution, the AFS distinguishes expenditure falling under revenue

account from other expenditures. These expenditure estimates as well as actuals shown in this document are net expenditures, i.e., after taking into account the recoveries.

Budget At A Glance / Budget Summary / Budget in Brief: It is not a statutory document but is prepared showing important Plan and Non-Plan expenditure and various statistical data on Budget and other related information. This gives all the information on budget and State Finances in a simple, non-technical and user-friendly manner. This document outlines in brief, receipts and disbursements along with broad details of tax revenues and other receipts. It provides a classification of expenditure into Plan and Non-Plan, allocation of Plan outlays within various sectors and Ministries/Departments along with details of resources received by the State Government. The Budget Summary also presents the revenue deficit, the gross primary deficit and the gross fiscal deficit of the State Government. Further, it also details the sources of borrowing and other related information such as receipts of the State Government by way of share in central taxes, grants-in-aid and loans. Besides, trend analysis of the total receipts under revenue and capital accounts of the Government (with an itemised break up of the total expenditure) is also given in this document.

Demand for Grants (Compiled demands of all Administrative Departments): Article 203 of the Constitution mandates that the estimates of expenditure from the Consolidated Fund that are included in the Annual Financial Statement (AFS) required to be voted by the Legislature are submitted in the form of Demands for Grants. The Demands for Grants are presented to the State Assembly along with the AFS. Generally, one Demand for Grant is presented for a Ministry or Department. However, in the case of large Ministries or Departments, more than one Demand can also be presented. Each Demand for Grants classifies the total expenditure into 'voted' and 'charged' and 'revenue' and 'capital' heads of account. This is followed by the estimates of expenditure being categorized under different Major heads of account. The breakup of the expenditure under each major head between 'Plan' and 'Non-Plan' is also provided. Further, a detailed break up of estimates of expenditure up to the level of minor heads is furnished. Deductions of the recoveries are also provided at the end of each ministry/department's expenditure. In general, a summary of Demands for Grants is given at the beginning of this document, while details of 'New Service' / 'New Instrument of Service' such as formation of a new company, undertaking a new scheme, if any, are indicated at the end of the document.

Detailed Demands for grants is a proposal made to the Legislative Assembly on the recommendation of the Governor to spend from the Consolidated Fund of the State on specific services related to the Demand. In general, detailed demands for grants consist of two volumes. Volume I provide details of expenditures up to the level of object heads for plan expenditure while Volume II gives details of for non-plan expenditure of one / more than one administrative departments of the State Government.

Supplementary grant/Supplementary Statement of expenditure/Additional or Excess grants refers to the Statement to be laid before the Legislature showing the estimated amount of expenditure necessary in a financial year over and above the spending amount authorized for that year under Article 205 of the Constitution.

Explanatory Memorandum: This document provides expenditure by Major Heads of all the three arms of Government, i.e. the Legislative, the Executive and the Judiciary. The information includes the Accounts, Balance Sheets, Loan burden of State Government, Guarantees provided by the Government and other related information. Besides, expenditure provisions (major head-wise) made by the various administrative departments of the State Government is also provided in this document.

Economic Survey: A pre-budget document that provides detailed information about the State's economy. Prepared by the Finance department (or relevant administrative department of the State Government), it is presented in the State legislature. This document outlines the status of the economy up to the year of publication of the document.

Five Year/Annual Plan Documents: Each State prepares five year plan documents outlining the objectives and strategies for a five year period. This apart, annual plan documents are also prepared based on specific guidelines for achieving relatively short term objectives. The sole responsibility of preparing these documents is with the Planning and Co-ordination Department of the State Government in consultation with the State Planning Board and the State Finance Department.

Annual Reports of Administrative Departments: A descriptive account of the activities of each Ministry/Department during a year is given in the Annual Report that is brought out by each State Department and circulated to Members of the Legislative Assembly at the time of discussion on the Demands for Grants.

Performance/Outcome Budget: It is a document that describes the achievement of a particular Administrative Department indicating actual physical performance in the preceding year, performance in the first nine months (up to December) of the current financial year and the targeted performance for the ensuing financial year. This document is presented to the State Assembly by the Administrative Departments. With effect from 2007-08, Performance Budget and Outcome Budget have been merged into a single document titled "Outcome Budget".

It contains, among other things: a brief introductory note on the organization and functions of the Administrative Department, major programmes implemented by the Department, departmental mandate, goal and policy framework, scheme-wise analysis of physical performance, linkage between financial outlays and outcomes, overall trends in expenditure visa-a-vis budget estimates in recent years, reform measures, targets and achievements, and plan for future refinements.

Finance Accounts: The actual expenditures carried out by the State under different sectors up to the level of programme head are compiled by the CAG and are presented in the legislature as an audited document of the Government accounts, called the Finance Accounts. Also, details of capital expenditure and receipts are provided in this document.

Appropriation Accounts: means the accounts prepared by the Comptroller and Auditor General of India for each Grant and charged appropriation relating to a specific financial year. Important variations in the expenditure and sanctioned grant are explained therein. Under Article 151 (2) of the

Constitution, the Comptroller and Auditor General submit the Appropriation Accounts and the Audit Reports of the State to the Governor to be laid before the Legislature.

Vote on Accounts: Vote on account means a grant that has been advanced to the State Government by the Legislative Assembly under Article 206 of the Constitution pending the approval of the Budget for the next financial year.

Audit Reports - Civil and Commercial (Compiled by Comptroller and Auditor General). The report of the Auditor General of India in relation to the accounts of States is submitted to the Governor of the State and is laid before the State Legislature (Article-151). While civil report details the audited accounts of Government expenditure incurred by the State Government administrative departments, commercial report provides audited accounts of the State Government undertakings.

Document on Allocations to RLBs and ULBs: A document/report providing information on allocation and expenditure of the Rural Local Bodies (RLBs) and Urban Local Bodies (ULBs). This document is prepared by the State Government and provides a detailed break up of expenditure for different tiers of RLBs and ULBs.

Mid-term Appraisal Document of the Five Year Plan: A document appraising the status of the plan programmes and schemes implemented during the five year plan under consideration, when the plan period is almost halfway to completion, is known as the Mid-term Appraisal Document of the Five year Plan.

In-Year Reports: A report which tracks the status of implementation of budget proposals and the situation of the economy during the financial year from time to time. These reports are prepared for internal purposes and contain up to date information on expenditures as classified under plan and non-plan heads of account.

Mid-year Reports: The State Government prepares a report in the middle of the financial year under consideration to track the status of implementation of the budget proposals. This report is prepared for internal purposes and contains information on expenditure as classified under plan and non-plan heads of account.

Year-end Reports: Government prepares a report at the end of the financial year to track the status of implementation of budget proposals. This report is prepared for internal purposes and contains detailed expenditure information.

Report of the State Finance Commission: A compilation of recommendations of the State Finance Commission is presented in the form of a report form to the Governor of the State as per the terms of reference mentioned at the time of the constitution of the Commission, also known as Report of the State Finance Commission.

Memorandum submitted to the Finance Commission: Each State submits a memorandum to the Finance Commission explaining the status of the fiscal health of the State and the required amount

of resources (in terms of the share in central taxes as well as non-plan grants-in-aid under various heads).

Memorandum submitted to the Planning Commission: Each State Government submits a memorandum to the Planning Commission, from time to time, outlining the resource requirement for undertaking various plan programmes in the State during the plan period under consideration.

Receipts Budget: Estimates of receipts included in the Annual Financial Statement are further analysed in a document named Receipts Budget. This document provides details of tax revenue, non-tax revenue and capital receipts and explains the estimates thereon. Statements of assets and details of external assistance are also included in Receipts Budget.

Statement on Government Guarantees: A Statement of guarantees given by the State Government to different public sector undertakings and other departmental undertakings is known as Statement of Government Guarantees. This Statement is mandated under FRBM (Fiscal Responsibility and Budget Management) Act.

Action Taken Report on the Recommendations by the State Finance Commission: The Governor is required to cause every recommendation made by the State Finance Commission together with an explanatory memorandum as to the action taken thereon to be laid before the Legislature of the State.

Budget Highlights: This document explains the key features of the Budget for the year it is presented, indicating the prominent achievements in various sectors of the economy. It also explains, in brief, the budget proposals for allocation of funds to be made in important areas. The summary of tax proposals is also reflected in the document.

Memorandum Explaining Provisions made in the Finance Bill: To facilitate understanding of the taxation proposals contained in the Finance Bill, the provisions and their implications are explained in a document titled 'Memorandum Explaining the Provisions of the Finance Bill'.

Statement of Revenue Foregone: It is a Statement produced by the Government explaining and reporting the amount of tax/not-tax concessions given by the Government to different bodies like corporate houses. For the first time, the Union Government presented tax expenditure or revenue foregone statement before Parliament during Budget 2006-07 by way of Annex-12 of the Receipts Budget 2006-07.

Statement showing arrears of tax and non-tax revenue: A Statement/report that is produced by the Government providing information on the arrears of tax revenues and non-tax revenues as mandated under the Fiscal Responsibility and Budget Management Act.

Budget Circular: It is a detailed notification issued by the Finance Minister / Finance Department of the State Government to the line departments/ministries or the institutions of local self Government,

for submissions of budget proposals for a particular fiscal year. It is a Government order setting the deadlines for preparation and submission of budget proposals and documents.

7.2.2: Concepts: There are few concepts/jargons used in the process of budget preparation, appropriation and execution of budget at any level of governance which one should know while executing the questionnaire on budget transparency. Besides, few concepts are also used in the questionnaire referring to a section of population or institution. This sub-section would help us understand these technicalities used in budgets. These are given as under-

Vote on Account: The whole process begins with presentation of the Budget and ends with discussion and voting on the Demands for Grants, which require sufficiently long time. Hence, the State Legislature is empowered by the Constitution to make any grant in advance with respect to the estimated expenditure for a part of the financial year pending completion of the procedure for the voting of the Demands as per Article 206 of the Constitution of India. The purpose of the 'Vote on Account' is to keep the Government functioning, pending voting of 'final supply'. The Vote on Account is obtained from the Assembly through an Appropriation (Vote on Account) Bill.

Executive: Here it implies the Finance Minister or any other Minister who is authorized by the State Cabinet mandated by the Constitution of India to present the budget in the State Legislative Assembly.

Public: The word 'Public' includes communities other than Media, Legislators, and Policy Makers.

Consolidated Fund: Under Article 266(1) of the Constitution of India, there shall be a fund for each State which has a receipt side as well as an expenditure side. Receipt side consists of all revenues received by the Government, loans raised, receipts from recoveries and grants-in-aid. Similarly, the State Government makes expenditure for managing administration as well as creating assets such as roads, bridges, irrigation projects and construction of dams from this fund. No amount can be withdrawn from this fund without authorization received from the State legislature.

Contingency Fund: Under Article 267(2) and section 48 of the Union Territories Act, 1963 of the Constitution of India, there shall be a fund where money is not kept for expenditure, but refers to an arrangement to meet expenses incurred during emergencies for which approval of the legislature is not needed. This is known as the Contingency Fund. The fund is placed at the disposal of the Governor who can authorize expenditure from the fund subject to post-facto sanction of appropriation by the legislature. The advances made from the fund to meet urgent and emergent expenditure is required to be recouped by necessary supplementary provision(s). After seven/eight months of passing of the original budget, the Government makes supplementary provision in which the expenditure made for such purposes gets approval from the legislature within the financial year.

Public Accounts: Article 266(2) of the Constitution of India provides for creation of a Public Account of a State to audit all public money received by or on behalf of the State. There are certain transactions in Government accounts in which the Government acts as a banker. Transactions relating to Provident Fund, Small Savings collection and other deposits are part of this account. The

amount received in the Public Account belongs to the public and not to the Government. However, the Government as the custodian of the fund enjoys the right to use it for developmental purposes. In normal times, the Government is duty bound to honor the claims of individuals who wish to get back their money. Authorization of the legislature is not required for payments from the Public Account.

Fiscal Year: It means the year commencing on 1st April in a given year and ending on 31st March in the following year.

Sector and Sub-Sectors of Accounts: Within each of the divisions and sections of the Consolidated Fund of the State, the transactions shall be grouped into *sectors* such as: General Services, Social Services and Economic Services, under which specific functions or services shall be grouped. In some cases the Sectors are further sub-divided into *sub-sectors* before being classified into Major Heads of Account. Each Sector in a section of the Consolidated Fund of the State is to be distinguished by a letter of the alphabet. In the case of the Contingency Fund, a single Major Head (i.e. 8000) is used to record all the transactions made out of the Fund. In the case of Public Accounts, the transactions shall be grouped into sectors and sub-sectors and further sub-divided into Major Heads of Account. The Sectors/Sub-Sectors shall be distinguished by letters of the alphabet.

Accounting Classification: The estimates of receipts and disbursements in the Annual Financial Statement and of expenditure under the Demands for Grants are shown according to the accounting classification as prescribed under Article 150 of the Constitution.

Expenditure Classification by Administrative Units: Government expenditures through budgets have been classified by administrative units, which show the expenditure requirement of a particular Ministry or Department of the Government.

Expenditure Classification by Functions: Government at different levels carries out a number of responsibilities, some of which are obligatory and some subsidiary functions. Classification of budget expenditures based on the functions such as health, education and so on is known as expenditure classification by functions.

Voted Expenditure: This refers to expenditures that are subject to the vote of the Legislative Assembly under Article 202 [(2) (a)] of the Constitution of India. For instance, the Government departments' Demands for Grants for various schemes/initiatives will be examples of this expenditure.

Charged Expenditure: This refers to expenditures that are not subject to the vote of the Assembly under Article 202 [(2) (b)] of the Constitution but a charge on the Consolidated Fund of the State. However, as per the Article 203 clause (1), these expenditures can be discussed in the Legislature.

The following expenditures shall be charged on the Consolidated Fund of the State:

- The emoluments and allowances of the Governor of the State and other expenditure relating to his/her office. The salaries and allowances of persons on the Secretariat staff of the Governor and the expenses on the office accommodation and other facilities to be provided for them [Article-202 (3) (a)].
- The salaries and allowances of the Speaker and the Deputy Speaker of the State Legislative Assembly [Article-202 (3) (b)].
- Debt charges for which the State is liable including interest, sinking fund charges and redemption charges, and other expenditure relating to the raising of loans and the services and redemption of debts [Article-202 (3) (c)].
- Expenditure with respect to the salaries and allowances of Judges of any High Court. [Article-202 (3) (d)]. Any sums required to satisfy any judgment, decree or award of any Court or arbitral tribunal [Article-202 (3) (e)].
- The administrative expenses of the High Court including salaries, allowances and pensions payable to or with respect to the officers and servants of the Court [Article 229(3)].
- The expenses of State Public Service Commission including any salaries, allowances and pension payable to or with respect to the Members or staff of the Commission, provided that no pension which is chargeable on the revenue of the Union will be chargeable to the Consolidated Fund of the State [Article 322].
- Expenses of a court, Commission or person that has served, before the commencement of the Constitution and/or afterwards, in connection with the affairs of the State shall be charged out of the Consolidated Fund of the State [Article 290].
- Any other expenditure declared by the Constitution, or by the Legislature of the State by Law, to be so charged [Article-202 (3) (f)].

Classification of Government Expenditures/Receipts: The Government accounting system divides the expenditures into six tiers. These are major head, sub-major head, minor head, sub-minor head, detailed head and object head.

Major Head: Major Head generally corresponds to a 'Major Function' of the Government such as agriculture, education, health, sports, art and culture etc. A four digit Arabic numerical code has been assigned to the major heads. For example, expenses towards 'Medical and Public Health' are found under major head 2210.

Sub-Major Head: The second level of expenditure classification is the sub-major head and is represented by a two-digit code. It represents a sub-function of a functional major head. For example, within major head 2210 (Medical and Public Health), sub-major head 01 refers to 'urban health services - allopathy'.

Minor Head: Minor head is the third level of expenditure classification and denotes the various programmes under each functional major head. Minor head is represented by a three-digit code. E.g. under major head 2210 (Medical and Public Health), sub-major head 01 (urban health services-allopathy), minor head 001 denotes spending under 'direction and administration'.

Sub-Head: The fourth tier in expenditure classification; sub-minor head (also called sub head) classifies schemes under various programmes within a minor head. For example, under major head 2210 (Medical and Public Health), sub-major head 01 (urban health services-allopathy), minor head 001 (direction and administration), sub head 0618 represents expenses towards ‘headquarters organization’.

Detailed Head: The fifth tier in the classification of expenses, detailed head shows the expenditure booked under a sub-scheme within any specific scheme. For example, under major head 2210 (Medical and Public Health), sub-major head 01 (urban health services-allopathy), minor head 001 (direction and administration), sub head 0618 (headquarters organization), detailed head 01003 records the ‘salary expenditure’.

Object Head: The sixth and last tier in the classification is the object head of expenditure. It indicates the object or nature of expenditure on a scheme or activity or organization in terms of inputs. It is the unit of expenditure represented by a three-digit code. In this regard, under major head 2210 (Medical and Public Health), sub-major head 01 (urban health services-allopathy), minor head 001 (direction and administration), sub head 0618 (headquarters organization), detailed head 01003 (salary expenditure), object head 136 enables tracking spending towards ‘Pay’. Table 4 tabulates the six-tier classification.

Table 4: Classification of Government Expenditure

Major Head	Medical and Public Health	2210 (Revenue Expenditure)	4210 (Capital Expenditure)	6210 (Loans and Advances)
Sub-Major Head	Urban Health Services-Allopathy	01		
Minor Head/ Programme Head	Direction and Administration	001		
Sub- Head	Headquarters Organization	0618		
Detailed Head	Salary	01003		
Object Head	Pay	136		
<i>Note: The introduction of any new Major, Sub-major or Minor heads and the abolition or change of nomenclature of any of the existing Major, Sub-major or Minor heads requires the approval of the Comptroller and Auditor General of India.</i>				

This classification is the standard coding structure as prescribed by the Comptroller and Auditor General of India that all the State Governments follow while preparing budgets. However, there is no uniformity beyond minor head level of classification as some States continue to follow the old series of coding structure (as was in use prior to 1st April, 1987) while preparing their respective budgets.

Budget Estimates: It is the anticipated receipts and expenditure of the Government for the forthcoming fiscal year. Normally, budget estimates of expenditure and receipts of the Government

are based on the past trends of allocation on different activities of the Government as well as the Government's intention to take up a new programme/scheme in any particular sector.

Revised Estimates: The Revised Estimate for a year is an estimate of the probable receipts or disbursements under each head for that year. To illustrate this, if one assumes that at the time of the preparation of the estimates, the actuals of the first three months of the current year are available, revised estimates are arrived at by adding the actuals of three months and the requirements of the next nine months. The Revised Estimates allows for any additional appropriations that have been sanctioned after the Budget was passed or advances obtained from the Contingency Fund. The revised estimates of the current year are *prima facie* the best indication as to what the budget estimates for the coming year would be.

Financial Data: Financial data refers to the information provided by the State Government relating to cash in hand (cash with treasuries), bonds, and securities purchased etc.

Non-Financial Data: Non-Financial data refers to information provided by the State Government on assets e.g. Government lands, assets with public sector undertakings etc.

Revenue Budget: It consists of the revenue receipts of the Government and the revenue expenditure met from these receipts.

Revenue Receipts: It is the receipt of the Government, which is not subject to any obligation. It is similar to income earned by an individual. The State receives revenue from three sources: tax revenue, non-tax revenue and grants-in-aid.

Tax Revenue: Tax is a compulsory contribution by the citizens towards meeting the cost of governance. The taxing powers of the Central and State Governments have been clearly defined by the Constitution. The Central taxes include customs, central excise, income tax, corporation tax, wealth tax, to name a few. The State taxes are value added tax (formerly sales tax), entertainment tax, motor vehicle tax, profession tax, State excise, to name a few. The State Governments, in addition to their own tax revenue, receive a share from the central tax based on the recommendations of the Central Finance Commission from time to time.

Non-tax revenue: The Government also receives return from resources at its command, fees for specific public services and profit/loss from the public-sector undertakings. The broad categories of non tax revenue include interest receipts on loans and advances, profits from public-sector undertakings, irrigation charges, water rates, water tariff on urban water supply, user fees on health services, mining royalty and income from sale of forest produce.

Grants-in-aid: The State Government receives grants from the Centre under article 275 and article 282 of the Constitution. Till now, the practice that has been followed is that the National Finance Commission under article 275 decides this grant, whereas grants under article 282 are made available on the recommendation of the Central Planning Commission.

Revenue Expenditure: It refers to the expenditure met from taxes, duties, fees, fines and similar items of current income including extraordinary receipts. Major forms of such expenditure are expenditure on salary, interest payment, subsidy, and maintenance of capital assets like roads, buildings, and irrigation works etc. In this, normally, expenditure towards establishment, maintenance and housekeeping is classified as recurring expenditure. It bears all charges made after opening the work for service, for maintenance and all working expenses. It also includes such renewals and replacements and such additions and improvements or extensions as prescribed by the Government.

Capital Budget: The Government, like an individual, also thinks about the future and creates assets, which will ensure a regular flow of income. It can be done either by borrowing from the open market, from other Governments or from having a surplus in the revenue account. All transactions related to this come under the capital budget. It consists of receipts and expenditure on capital account.

Capital Receipts: Capital receipts are loans from the open market, ways and means advances from the Reserve Bank of India, loans from the Central Government, receipts through sale of treasury bills etc. Larger capital receipts result in shifting the burden of resource mobilization to the future generation.

Capital Expenditure: Expenditure incurred with the objective of either increasing concrete assets of a material and permanent character or of reducing recurring liabilities is known as capital expenditure. For instance, expenditure made on construction of buildings, roads, irrigation projects, water supply etc. that would result in creation of physical assets. It also bears all charges related to construction and equipments for a project as well as charges for intermediate maintenance of the work before it is opened for service.

Plan Expenditure: The Government draws up five-year plans and aims to carry out a number of developmental activities/programmes with specified goals to be achieved within the plan period. Budgetary allocations are made in each financial year for execution of these programmes, which are known as plan expenditure. If the Government feels that the activity is to be continued even after completion of the plan period, the allocations are transferred to non-plan head. For instance, when a dam is constructed, it comes under plan expenditure but after the plan period comes to an end, the expenditure on maintenance of the dam is covered under non-plan expenditure. Plan expenditure is divided into three parts: (i) State Plan (ii) Central Plan and (iii) Centrally Sponsored Plan.

(i) **State Plan:** Like the Central Government, the State Government also participates in the planning process. There is a State planning board in each State, which monitors the functioning of the planning machinery in the State. The State plan is scrutinized by the Planning Commission and then provided with financial resources as per existing plan financing formulae. All new development programmes that are taken up by the State Government normally fall under the State plan. The State Plan includes items in the State List.

- (ii) **Central Plan:** Under Central Plan schemes, the expenditure is made by the State Government where the amount is fully funded by the Central Government. This falls under the functional domain of the Central Government as defined in the Union List.
- (iii) **Centrally Sponsored Plan (CSP):** The CSP covers all schemes fully or partially funded by the Centre and implemented by the States or State agencies excluding those which come under the Centre's sphere of responsibility.

Non-plan Expenditure: The Budget Manuals of the State Governments do not distinguish between plan and non-plan expenditures. However, expenditures made in the budget other than Plan expenditure is known as non-plan expenditure. Non-plan expenditure is that expenditure which is recurring in nature and is to be provided for maintenance and functioning of the Government. Over the years, the size of these non-plan items has grown bigger and become a burden on the Government exchequer.

Development Expenditure: Expenditures that are supposed to promote growth and development of the economy directly constitute development expenditure. It refers to the creation of social and economic capital. Expenditure on economic and social services, taken together constitute developmental expenditure of a State.

Non-Development Expenditure: Expenditures on organs of the State, interest payments and servicing of debts, administrative services, pension and other liabilities are said to be non-productive as it has no direct implication on development of a State. These expenditures are called non-developmental expenditure and are primarily required to maintain law and order of the State and to facilitate running of the Government.

Contingent Liability: Those liabilities that may not accrue during the financial year and are decided by future events or activities. For example, the amount of guarantees given by the Government to different public sector undertakings is of this kind of liabilities. Broadly, liabilities of the State Government arising out of uncertainty are known as contingent liability.

Deferred Liability: The amount which the Government defers in clearing the liabilities for a particular financial year, which is due for payment, is known as deferred liabilities. For example: the amount of salary due to the Government employees.

Future Liability: The amount of liability that is due for payment in the future and is known to the Government well in advance is known as Future Liability. For example, when the Government incurs a debt in 2010-11, which would be due for repayment by 2019-20.

7.2.3: Institutions: In the process of budget preparation, implementation and monitoring, there are a number of institutions involved in a State. Brief descriptions of these institution/organisations/establishments at different levels is given under -

Finance Commission: As per the Constitution (Article 280), usually at the end of every fifth year, the President constitutes a Finance Commission: a constitutionally-mandated body to recommend allocation of non-plan revenue between the Union and the States.

Under Article 280 of the Constitution the Finance Commission is required to make recommendations to President in respect of:

1. The distribution of net proceeds of taxes to be shared between the Centre and the States, and the allocation between the States, the respective share of such proceeds.
2. The principles which should govern the grants-in-aid by the Centre to States out of the Consolidated Fund of India.
3. The measures needed to augment the Consolidated Fund of a State to supplement the resources of the Panchayats and the Municipalities in the State on the basis of the recommendations made by the State Finance Commission.
4. Any other matter referred to it by the President in the interests of sound finance.

State Finance Commission: Article 243 (I) of the Indian Constitution prescribes that the Governor of a State shall at the end of every fifth year, constitute a Finance Commission to review the financial position of the Panchayats and make recommendations to the Governor as to:

The principles which should govern;

- The distribution between the State and the Panchayats of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them under this Part and the allocation between the Panchayats at all levels of their respective shares of such proceeds;
- The determination of the taxes, duties, tolls and fees which may be assigned as, or appropriated by, the Panchayats;
- The grants-in-aid to the Panchayats from the Consolidated Fund of the State;
- The measures needed to improve the financial position of the Panchayats; and
- Any other matter referred to the Finance Commission by the Governor in the interests of sound finance of the Panchayats.

Article 243 (Y) of the Constitution further provides that the Finance Commission constituted under Article 243 (I) shall make similar recommendation vis-a-vis municipalities.

Planning Commission: It is a non-statutory body constituted by the Government of India to look into the formulation, implementation, monitoring, and evaluation of various plan programmes and schemes for a five year/annual plan period for the economy. Besides, the Commission also devises plan grants to the State and Union Territory Governments as well as to the Union Governments driven by a formula from time to time.

State Planning Board/Commission: It is a body constituted by the State Governments to help the State Government in preparing plan programmes. A State level apex body, it is supposed to compile all plan programmes and schemes prepared at the district level by the District Planning Committees. This body also liaises and represents State Government at the Planning Commission in finalizing

plan schemes/programmes as well as seeking resources for implementing these schemes in the State.

Committee on Public Undertakings: The Committee on Public Undertakings examines the Commercial Audit Report brought out by the Auditor-General of a State. It also examines whether public undertakings are being run efficiently and managed in accordance with sound business principles and prudent commercial practices. It examines the financial provisions made and the expenditure behaviour of the State Public Sector Undertakings.

Committee on Public Accounts: It is a Committee of the Legislature constituted at the commencement of the first session of each Assembly for one year, for the purpose of scrutinizing the Finance Accounts, the Appropriation Accounts and such other accounts laid before the Assembly as the Committee may deem fit and reports on the irregularities to the Legislature. Broadly, the Committee scrutinizes reports brought out by the Auditor-General of a State. It ensures that public money is spent in accordance with the Assembly's decision and calls attention to cases of waste, extravagance, loss and misappropriation of public money.

Comptroller and Auditor-General (C&AG) of India: There shall be a Comptroller and Auditor-General of India who shall be appointed by the President of India. The C&AG is the supreme audit institution of India. It is an independent entity to whom enormous power has been assigned to by the Constitution of India to look into the accounts and auditing provisions of the Union as well as the States and Union Territories.

Departmentally Related Standing Committee(s): The Departmentally Related Standing Committee (DRSC) is a system of parliamentary surveillance over Government administration. As the Assembly continues to function under political dynamics of party politics, it fails to scrutinise all the legislative and financial matters before it. Hence, it is the endeavour of the DRSCs to extend legislative oversight over all Government matters including public spending and ensuring accountability of the executive to the State Assembly. The Standing Committees are permanent and regular committees constituted every year to examine the Detailed Demands for Grants, Bills referred to by the Speaker of the State Assembly, Annual Reports of the Administrative Departments etc. However, these Committees do not consider matters of day-to-day administration of the departments concerned. Ministers are not eligible for the membership of the DRSCs.

Estimates Committee: The Estimates Committee is a crucial financial committee which acts as the "continuous economy committee" and its criticism and suggestions act as a deterrent to extravagant public expenditure. This committee suggests alternative policies in order to (a) bring about efficiency and economy in administration; (b) examine whether the money is well within the limits of the policy implied in the estimates; and (c) suggest the form in which the estimates shall be presented to the Legislative Assembly.

Accountants General of the States: Office of the Accounts General (AG) at the State level is the supreme audit institution of the State headed by an Accountants General and is an independent entity. All the audit processes held at the State level are being carried out by the office of AG and

audit reports are prepared by them which are to be laid before the State Legislative Assembly from time to time. However, these audit reports need to be certified by the Controller and Auditor General of India.

State/District/Sub/Special Treasuries: Each State Government is having a State Treasury headed by the Directorate of Treasuries and Inspection (DT&I). The primary function of DT & I is to act as the Head of Department for the Treasuries and Sub Treasuries in the State. It monitors the treasuries on a monthly basis and also carries out regular inspection of all the Government establishments in the State. The Directorate of Treasuries and Inspection also carries out internal inspection of all the treasuries at least once every year as mandated by the State Treasury Code. The Directorate functions under the administrative control of the Finance Department. Each State also has district treasuries and Sub Treasuries under the jurisdiction of these District Treasuries and also some Special Treasuries. The District Treasuries and Special Treasuries are headed by a Treasury Officer who belongs to the State Finance Service (SFS) cadre. The Sub Treasuries are headed by a Sub Treasury Officer also of the SFS cadre.

Finance Department: It is an administrative department of the State Government that is primarily responsible for preparation and presentation of the State Government budgets and implements the budget proposals. Besides, Finance Department is responsible for publishing most of the budget documents/reports/ Statements available in a State including main budget documents listed in the questionnaire.

Line Departments: There are other line departments (administrative departments) in the State Government that are also responsible for preparing budget documents/reports/Statements for the State Government. For example- Department of Planning and Coordination is responsible for preparing Five Year Plan and Annual Plan Documents for the State. Similarly, Department of SCs, STs and OBC Welfare prepare, implement and execute SCSP and TSP in the State.

Budget Division: The Budget Division is a division within Finance Department of the State, who is primarily responsible for the preparation and submission of Budgets to the State Legislative Assembly, as well as the supplementary Demands for Grants and Demands for Excess Grants.

District Panchayat: District Panchayat is the uppermost tier of the PRI structure in rural areas. In some States these Panchayats are also called Zilla Parishads.

Intermediate Panchayat: It is the middle tier of panchayat falling between the District Panchayat and the Gram Panchayat (Grassroot panchayat) in rural areas. In some States these Panchayats are also known as Blocks, Block Panchayats, Mandals

Gram Panchayat: It is the lowest tier of elected body in the rural areas. In some States these governance units are also known as Village Panchayats (Grassroot panchayat).

Municipal Corporation: Article 243 (Q) of the Indian Constitution talks about establishing municipalities. The Municipal Corporation is the highest body of the local self governance for large

urban areas. For example, Delhi has a elected local self governance institution called the Municipal Corporation of Delhi (MCD).

Municipality: Parallel to the intermediate panchayat, municipality is the middle tier of governance unit for a smaller urban area.

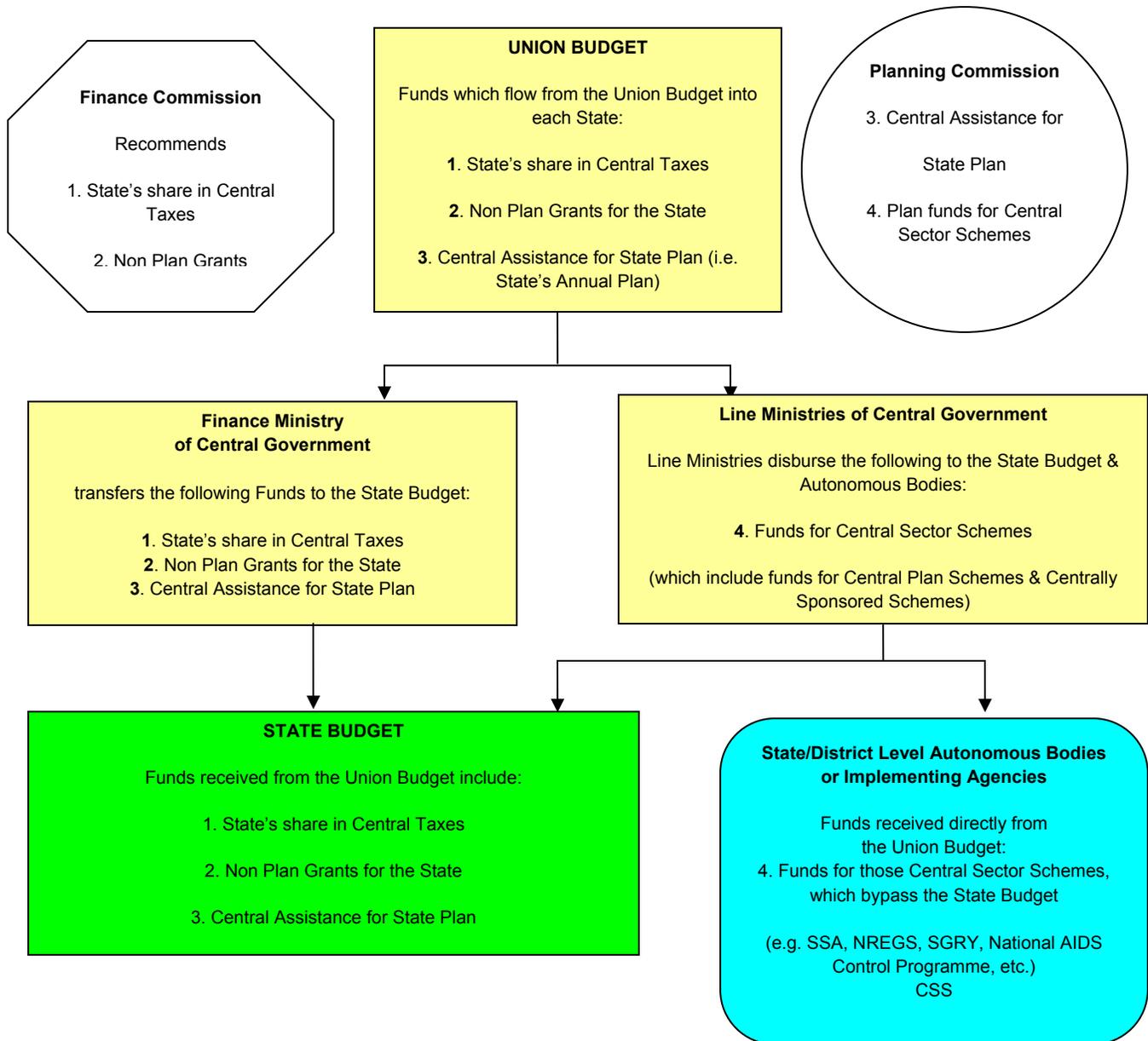
Nagar Panchayats: It is the lowest unit of governance for a transitional area, i.e. an area in transition from a rural area to an urban area or a rural-urban fringe. In some States, these units called as Notified Area Councils (NACs).

7.2.4: Budgeting Practices: Apart from general budgeting practices, there are a number of budgeting practices that have developed in India over the time, that focus on a section of the population, administrative units . This sub-section tries to capture these practices which could help us to know the nature and extent of budgeting practices prevailed in the country.

Practices Relating to Funds Bypassing State Budgets: As depicted in Chart 1, in case of some of the Central Sector Schemes, the funds disbursed by the Central Ministries do not go through the State Treasury/ State Budget, rather they are directly transferred to the Bank Accounts of some Autonomous Bodies/ Societies in the State which implement these Schemes (e.g. State Implementing Society for *Sarva Shiksha Abhiyan*, District Rural Development Agency for *National Rural Employment Guarantee Scheme*, State Health & Family Welfare Society for *Polio Immunization*, etc.). In case of other Central Sector Schemes (like Integrated Child Development Services, Mid Day Meal, Prime Minister's Rozgar Yojana, Rural Family Welfare Services, etc), the funds disbursed by the nodal Central Ministries go through the State Budget and get spent subsequently through the State Treasury system.

Performance Budgeting: Going beyond the conventional budgeting practices, the concern for assessing the effectiveness of the development programmes/ schemes in translating budget outlays into outputs/ services was first given a concrete shape in the year 1968-69 in the form of *Performance Budgeting*, following the recommendations of the Administrative Reform Commission. However, prior to this, in the year 1953, Dean Appleby had conducted the first ever study on the relevance of Performance Budgeting in the Indian context. In the year 1968-69, for the first time Performance Budgets (at the Centre) were prepared for four Central Government ministries. Subsequently, many more ministries at the Centre as well as the State Governments implementing developmental programmes introduced Performance Budgeting. This exercise of Performance Budgeting was also termed as Output Budgeting, whose thrust was mainly on the outputs/ services delivered from the budget outlays.

Chart 1: Flow of Funds from Union Budget to the State Budget & Autonomous Bodies in the State



Outcome Budgeting: In Performance Budgeting, the idea was to assess whether spending a certain quantum of funds in a programme is worth the outputs directly resulting from it. Hence, Performance Budgeting took into account the linkages between the flow of financial resources and the physical outputs/ services delivered, and thereby dealt with the structure and functioning of the institutions responsible for implementing the programmes/ schemes. However, many would argue that the assessment of budgets should be concerned with final outcomes rather than the outputs/ services delivered from the budget outlays. *Outputs* refer to the physical and quantitative aspects of

the goods and services delivered through the programmes/ schemes financed in the budget, *outcomes* refer to the impact in terms of achieving the concerned development goals.

For quite some time, Central Government's Ministry of Finance and the Planning Commission had been considering the need to address some of the major concerns pertaining to Performance Budgeting in the country. These considerations arose out of a number of concerns such as: a) lack of a clear one-to-one relationship between the budget outlays and their outputs; b) inadequate target-setting by the ministries in physical output terms for the approaching fiscal year; and c) a growing recognition of the need to track not just the intermediate physical outputs that are more readily measurable but also the final development outcomes, which are the end objectives of State intervention. These concerns gradually led to the adoption of a new kind of budgeting practice in the country, viz. *Outcome Budgeting*. In order to overcome the weaknesses mentioned above, Outcome Budgeting was introduced as a pre-expenditure instrument to help realize the ministries' "vision" through clearly-defined outputs and outcomes, as compared to the prevailing system built around post-expenditure scrutiny. This new system (Outcome Budgeting) was supposed to co-relate financial outlays for the ensuing fiscal year with expected physical outputs/ final outcomes in respect of schemes/ programmes being implemented by the ministries/ departments and was expected to form a part of the normal budgetary process. It can be seen as a more advanced form of budgetary scrutiny, which would provide more detailed information about the progress towards meeting the executive's spending priorities. Thus, in India, the idea of Outcome Budgeting is not entirely an original one; rather it is an extended form of the performance budgeting practice. Essentially, the Outcome Budget is a step ahead to performance budgeting which had prevailed for over 30 years. The basic thrust of Performance Budgeting was limited to outputs only, whereas Outcome Budgeting is concerned with the impact of the outputs/ services delivered and the success achieved in attaining the objectives of Government intervention.

Gender Budgeting: It refers to a method of looking at budgetary policies and allocations/ expenditures from the perspective of gender. Gender Budget, with regard to the Government at any level, does not refer to a separate budget for women; rather it is an analytical tool which scrutinizes the Government budget to reveal its gender-differentiated impact and, in the Indian context, advocate for greater priorities for addressing the gender-based disadvantages faced by women. Since gender-based differences and discriminations are built into the entire social-economic-political fabric of our society, a 'gender-neutral' Government budget is bound to reach and benefit the men more than the women unless concerted efforts are made to correct gender-based discriminations. Moreover, a 'gender-neutral' Government budget could even reinforce, instead of reducing, the gender-based disadvantages faced by women. Thus, a 'gender-neutral' Government budget is in fact 'gender-blind'.

Women's Component Plan (WCP): It is a Plan strategy devised for channelising Government funds in Plan programmes/ schemes specifically for women beneficiaries. The strategy of Women's Component Plan (WCP), which was started in the Ninth Five Year Plan (1997-2002), requires earmarking a specific quantum of funds/benefits for women in the schemes run by all Ministries/Departments that are perceived to be 'women-related'. Under WCP, both Central as well

as State Governments required to ensure that “not less than 30 % of the funds/benefits are earmarked for women under the various schemes of the ‘women-related’ Ministries/Departments”.

Thus, the State Governments are required to show flows to WCP from the budget outlays for their State Plan schemes in all ‘women-related’ sectors. This information is usually given in the Annual Plan documents of the States. Hence, the information on flows to WCP can be used to find out the shares in the total outlays for various State Plan schemes which are ‘earmarked’ for women.

However, the State Governments do not show any flows to WCP from the budget outlays meant for Central Plan Schemes and Centrally Sponsored Schemes, which are Schemes designed by the Central Government Ministries.

Budgeting for Scheduled Castes/Scheduled Tribes: The concepts of *Special Component Plan for Scheduled Castes* (SCP for SCs) and *Tribal Sub-Plan* (TSP) were introduced in 1979. The strategies of SCP and TSP aim to ensure that outlays and benefits from the general sectors of the Plan flow to Dalits and Adivasis are at least in proportion to their shares in total population, both in physical and financial terms. These are umbrella programmes under which various schemes implemented by the Government should be dovetailed for addressing different needs of the Dalits and Adivasis.

In fact, the present Prime Minister, in the 51st National Development Council Meeting held on 27 June 2005, had emphasized that “SCP and TSP should be an integral part of Annual Plans as well as Five Year Plans, making provisions therein non-divertible and non-lapsable with the clear objective of bridging the gap in socio-economic conditions of the SCs and STs within a period of 10 years”. The Planning Commission has set up a dedicated “Special Component Plan (SCP) and Tribal Sub Plan (TSP)” Unit.

The Planning Commission issued several guidelines to the Central Government and State Governments with regard to implementation of these strategies of SCP and TSP. Some of the relevant guidelines, in this regard, are the following:

- Only those schemes should be included under SCP/ TSP that ensure direct benefits to individuals or families belonging to SCs/ STs.
- Funds should be earmarked for SCP/ TSP from the Central Government Ministry’s/Department’s Plan outlay at least in the proportion of SC/ ST population to the total population of the country.
- Special Component Plan and Tribal Sub-Plan funds should be non-divertible and non-lapsable.
- The funds earmarked for SCP/ TSP should be placed under separate budget head/ sub-head for each Ministry/Department for implementing SCP and TSP. In this context, we may note that in the ‘Detailed Demands for Grants’ (in State and Union Budgets), Tribal Sub Plan (with code 796) and Special Component Plan (with code 789) can be opened as Minor Heads below the functional Major Head/ Sub Major Head wherever necessary.

- Outlays for area-oriented schemes directly benefiting Scheduled Castes hamlets/ villages having a majority of Scheduled Castes population/ tribal hamlets and villages shall be included in SCP and TSP.
- Wage component, especially under rural employment schemes, should not be included under SCP/ TSP.
- Non-earmarking of funds under SCP and TSP may result in non-approval of Plans of the States/UTs.

Thus, the State Governments are required to show flows to SCP and TSP from the budget outlays for their State Plan schemes in all sectors. This information is usually given in the Annual Plan documents of the States. Moreover, many State Governments show the funds earmarked for SCP and TSP separately under Minor Heads 789 and 796, respectively, in the 'Detailed Demands for Grants' in the State Budgets. Hence, information on flows to SCP and TSP can be used to find out the shares in total outlays for various State Plan programmes/ schemes which are 'earmarked' for Dalits and Adivasis.

7.3 Questions that need to be consulted on

Interviews with various stakeholders (as outlined in Table 5) will be necessary to complete the questionnaire. There are a few questions across different sections in the questionnaire for which we might need to consult various stakeholders to comprehend their perceptions (as per the options for each of the questions to be asked).

For the remaining questions we need to review the relevant documents/reports/Statements and form an opinion. Please mark the responses accordingly by indicating appropriate answer choices as 'a', 'b', 'c', 'd' or 'e' in the box provided on the right side of each question in the questionnaire. For all answers that are marked '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. While answering questions, please also cite the appropriate documents/reports/Statements/internet links etc. in the space provided for each of the questions to ascertain your answer choice is most appropriate.

Table 5: Questions to be asked by the Researcher(s) while filling up the Questionnaire

Sections	Question No/Table No	Stakeholders to be consulted				
		Representative from Finance/other Department of the State Government	Representative from Treasury Bench of the Legislative Assembly	Representative from Opposition party of the Legislative Assembly	Officer from the Accountants General of the State	Representative from Media
Section-I	Table No-1.4					√
	Table No-1.5			√		
Section-II	Question No 2.15	√				
	Question No 2.21	√				
	Question No 2.22	√				
	Question No 2.23	√				
Section-IV	Question No 4.1					√
	Question No 4.2		√	√		
Section-V	Question No-5.1				√	
	Question No-5.15				√	
Section-VI	Question No-6.1		√	√		
	Question No-6.2		√	√		
	Question No-6.10			√		
Section-VII	Question No- 7.1	√				
	Question No- 7.2	√				
	Question No- 7.3	√				
Section-VIII	Question No-8.2			√		

7.4 Questions to be kept out of scoring

There are a few questions which will be kept out of scoring while ranking the extent of budget transparency across different States. The basic idea of having these questions is to gather information on budgetary practices prevailed in a State, enable us form an opinion and help answering these in a better way. The questions that are to be kept out of scoring are as listed in Table-6.

Table 6: Questions to be kept out of scoring

Sections	Question No
Section-I	Table No-1.6
Section-III	Table No-3.1

7.5 General Information about the Questionnaire

The questionnaire for the study on Transparency in State Budgets in India is designed to be completed by a researcher or a group of researchers of a Civil Society Organisations working at the State level in the country. The present study covers 10 States of India. In order to capture various dimensions and aspects of budget transparency at the State level, eight broad parameters of transparency have been identified in the questionnaire. The questions are to be answered by the researcher(s) based on empirical research and researcher(s) are to substantiate selection of a particular answer choice for each question by including a reference or comment under each question (excluding a few). It is proposed then that the questionnaire be reviewed by a peer reviewer to ensure that the results produced by the researcher(s) are not subject to any bias.

There are **six** tables in section I of the questionnaire seeking information on availability of budget documents/reports/Statements to various stakeholders. Out of these six tables, table 1.6 is to be kept out of scoring for the purpose of ranking the States in terms of level of budget transparency. There are **38** budget documents/reports/Statements that are listed from tables 1.1 to 1.6. These documents have been classified as main budget documents, supporting budget documents etc. as defined by the Constitution of India and some other relevant policy documents/declarations, acts and rules of the Government.

The answer choices for tables 1.1, 1.3, 1.4 and 1.5 are 'a', 'b', 'c' 'd' and 'e' respectively, representing the best case to the worst possible option respectively. In other words, answer choice 'a' for any question represents the best possible case (100 points in a scale of 0-100) of budget transparency while choice 'd' would be the worst possible case that would carry a score of 'Zero'. For table 1.2 in Section-I, responding to the question with 'Yes' would score 100 points and for response 'No' will be scored '0'. The option 'NA' is nor applicable and will be kept out of scoring. With regard to the questionnaire, *publicly available budget documents* are defined as those documents produced and distributed by the Government which all citizens can obtain, other than the stakeholders as defined in Section **III.2** in this note.

There are **39** questions in Section II of the questionnaire that seek to assess the completeness of information provided in the budget documents/reports/statements. In this section, while every attempt has been made to qualify the options to the extent possible to make them objective, there remains some scope for subjective interpretation in the selection of a specific option. For instance, '*the entire amount of expenditure*' would mean the total amount of expenditure of the State budget, '*most part of the expenditure*' would imply more than fifty percent expenditure of the State budget and '*some part of expenditures*' would mean the amount of State budget expenditures ranging

between 1-50 percent. For details about administrative and functional classification, and minor heads (i.e. in questions 2.1, 2.2, 2.3, 2.12, 2.13 and 2.14), please refer to section **III.2** of this guide.

There is a mention about off-budget items in the Questionnaire. This implies funds which are not part of the State budget either received from the Central Government or any other external agencies (such as donor agencies) but the expenditure takes place in the States by autonomous implementing agencies. Funds routed through these implementing agencies bypasses the treasury system of the State. Another such question (2.25) mentions inter-Governmental transfers, which is transfer of funds between State Governments and the local Governments (rural local bodies or urban local bodies). For questions 2.32 to 2.35, please refer to you're the respective State's FRBM Act as well as the FRBM document laid before the State Assembly each year as supplementary Statement to the budget during the budget session.

There are three tables in section III of the questionnaire relating to how the budget information provided in various documents/reports/statements facilitates understanding of the budget proposals and priorities accorded to different sectors and sections of the population, by different stakeholders. Out of these three tables, table **3.1** is to be kept out of scoring for the purpose of ranking.

While answering questions table 3.2 and 3.3, the choices 'a', 'b', 'c' and 'd' range from the best possible case to the worst case respectively. In other words, option 'a' which is 'complete understanding of all the budget proposals' means whatever budget proposals are made in the budget documents/reports/Statements are completely understandable by different stakeholders and so on so forth.

There are **17** questions in section IV of the questionnaire. An attempt has been made in this section to assess the timeliness of the information provided by the Government through various budget documents/reports/Statements. In section VI, to answer question 6.7, the proportion of the First Supplementary budget as part of the original budget is to be calculated and which would enable marking an appropriate response.

There are **35** questions in Section VII and VIII of the questionnaire focusing on capturing information as well as assessing the practices of budgeting for different sections of the society. In questions 7.16, 7.17 and 7.18, 'Extensive Information' implies detailed information as per the guidelines brought out by the Government (please refer to respective State Government's guidelines on SCP, TSP and WCP/GB). Similarly, for '*some details*', '*important details*' and '*no details*', please refer to the guidelines and mark an appropriate response.

8. Study Questionnaire

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', 'd' and 'e' in the answer choice box.

Where:

'a' stands for- Produced and available to the public, in hard copies or through the internet.

'b' stands for- Produced but made available to the public, 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.

'e' stands for- Not applicable/Others.

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	
Finance Secretary's Memorandum/Budget Memorandum	
Key to Budget Documents	
Detailed Demands for Grants (Plan and Non-plan Volumes / Combined)	
Explanatory Memorandum	
Receipts Budget	
Statement(s) as per FRBM Act	
Statement on Government Guarantees	
Other Related Documents	
Five Year Plan	
Annual Plan	
Annual Reports of Administrative Departments	
Outcome Budgets/Performance 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	

Budget Documents / Reports / Statements	Answer Choice
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 1.2: 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?

For each characteristic given in the top row of the following table, please mark

“Yes”- if the relevant practice is followed

“No”- if the relevant practice is not followed.

“NA”- Not applicable (if the document is not produced)

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								

Study on Transparency in State Budgets in India: Scope and Methodology

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
Budget at a Glance / Budget Summary / Budget in Brief								
Budget Highlights								
Finance Secretary's Memorandum/Budget Memorandum								
Key to Budget Documents								
Detailed Demands for Grants (Plan and Non-plan Volumes / Combined)								
Explanatory Memorandum								
Receipts Budget								
Statement(s) as per FRBM Act								
Statement on Government Guarantees								
Other Related Documents								
Five Year Plan								
Annual Plan								
Annual Reports of Administrative Departments								
Outcome Budgets/Performance 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								

Study on Transparency in State Budgets in India: Scope and Methodology

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
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								

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

For the following, please mention 'a', 'b', 'c', 'd' and 'e' 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.
- 'e' stands for- Not applicable/Not produced

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	
Finance Secretary's Memorandum/Budget Memorandum	
Key to Budget Documents	
Detailed Demands for Grants (Plan and Non-plan Volumes / Combined)	
Explanatory Memorandum	
Receipts Budget	
Statement(s) as per FRBM Act	
Statement on Government Guarantees	
Other Related Documents	
Five Year Plan	
Annual Plan	
Annual Reports of Administrative Departments	
Outcome Budgets/Performance 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', 'd' and 'e' 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- Not distributed to the media in any form.
- 'e' stands for- Not applicable/Not produced

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	
Finance Secretary's Memorandum/Budget Memorandum	
Key to Budget Documents	
Detailed Demands for Grants (Plan and Non-plan Volumes / Combined)	
Explanatory Memorandum	
Receipts Budget	
Statement(s) as per FRBM Act	
Statement on Government Guarantees	
Other Related Documents	
Five Year Plan	
Annual Plan	
Annual Reports of Administrative Departments	

Budget Documents/Reports/Statements	Answer Choice
Outcome Budgets/Performance 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', 'd' and 'e' 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- Not distributed to the legislators in any form.
- 'e' stands for- Not applicable/Not produced

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	

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

Study on Transparency in State Budgets in India: Scope and Methodology

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/Performance 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

C & AG=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.

S. No.	Questions and Possible Answers	Please put your Answer Choice
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).	
Citation:		
Comment:		
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).	
Citation:		
Comment:		
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)
Citation:	
Comment:	
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).
Citation:	
Comment:	
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).
Citation:	
Comment:	
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).
Citation:	
Comment:	
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).
Citation:	
Comment:	

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).
Citation:	
Comment:	
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).
Citation:	
Comment:	
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:	
2.12	Does the main budget or any other supporting budget document present expenditures for 2008-09 that are classified by administrative units?
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 functional classification?	
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)	
Citation:		
Comment:		
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)	
Citation:		
Comment:		
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).	
Citation:		
Comment:		
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).	
Citation:		
Comment:		
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).	
Citation:		
Comment:		
2.18	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).	
Citation:		
Comment:		
2.19	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).	
Citation:		
Comment:		
2.20	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).
Citation:	
Comment:	
2.21	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).
Citation:	
Comment:	
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 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).
Citation:	
Comment:	
2.23	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).
Citation:	
Comment:	
2.24	Does the main budget or any of the supporting budget documents present information on inter-state 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).	
Citation:		
Comment:		
2.25	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).	
Citation:		
Comment:		
2.26	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).	
Citation:		
Comment:		
2.27	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)	
Citation:		
Comment:		
2.28	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).
Citation:	
Comment:	
2.29	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).
Citation:	
Comment:	
2.30	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)
Citation:	
Comment:	
2.31	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).
Citation:	
Comment:	
2.32	Does the main budget or any of the supporting budget documents present a <i>Statement on Fiscal Policy Strategy (as per FRBM Act)</i>?
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).
Citation:	

Comment:	
2.33	Does the main budget or any of the supporting budget documents present a <i>Disclosure Statement</i> (as per <i>FRBM Act</i>) 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).
Citation:	
Comment:	
2.34	Does the main budget or any of the supporting budget documents present a special statement on Number of Employees and related Salaries (as per <i>FRBM Act</i>)?
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).
Citation:	
Comment:	
2.35	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).
Citation:	
Comment:	
2.36	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).	
Citation:		
Comment:		
2.37	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).	
Citation:		
Comment:		
2.38	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).	
Citation:		
Comment:		
2.39	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)	
Citation:		
Comment:		

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		
Finance Secretary’s Memorandum/Budget Memorandum		
Key to Budget Documents		
Detailed Demands for Grants (Plan and Non-plan Volumes / Combined)		
Explanatory Memorandum		
Receipts Budget		
Statement(s) as per FRBM Act		
Statement on Government Guarantees		
Other Related Documents		
Five Year Plan		
Annual Plan		
Annual Reports of Administrative Departments		
Outcome Budgets/Performance 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		

Budget Documents/ Reports/Statements	In Regional Language / Hindi	In English
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 3.2: Whether 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- The document/report/statement *does not* use technical jargons/accounting codes, and is easy to understand.

'b' stands for- The documents/reports/statements uses *some* technical jargons/accounting codes, and hence it is somewhat difficult to understand.

'c' stands for- The documents/reports/statements uses *a lot of* technical jargons/accounting codes, and hence it is difficult to understand.

'd' stands for- The documents/reports/statements relies *heavily* on technical jargons/accounting codes, and is very difficult to understand.

'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	
Finance Secretary's Memorandum/Budget Memorandum	
Detailed Demands for Grants (Plan and Non-plan Volumes / Combined)	
Explanatory Memorandum	

Budget Documents/ Reports/Statements	Answer Choice
Receipts Budget	
Statement(s) 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 3.3: Whether the information given in the Budget Documents/Reports/Statements includes a discussion of the relevant policy goals / objectives / priorities 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- The information given in the documents/reports/statements includes a discussion of *most* of the relevant policy goals/objectives/priorities.

'b' stands for- The information given in the documents/reports/statements includes a discussion of *some* of the relevant policy goals/objectives/priorities.

'c' stands for- The information given in the documents/reports/statements includes a discussion of *few* of the relevant policy goals/objectives/priorities.

'd' stands for- The information given in the documents/reports/statements do not include any discussion of the relevant policy goals/objectives/priorities.

'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	
Finance Secretary's Memorandum/Budget Memorandum	
Detailed Demands for Grants (Plan and Non-plan Volumes / Combined)	
Explanatory Memorandum	
Receipts Budget	
Statement(s) as per FRBM Act	
Statement on Government Guarantees	

Budget Documents/ Reports/Statements	Answer Choice
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.

S. No.	Questions and Possible Answers	Answers
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 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).	
Citation:		
Comment:		
4.2	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).	

Citation:	
Comment:	
4.3	Does the executive make available in the public domain (e.g. through internet) 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).
Citation:	
Comment:	
4.4	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).
Citation:	
Comment:	
4.5	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).
Citation:	
Comment:	
4.6	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).
Citation:	
Comment:	
4.7	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).	
Citation:		
Comment:		
4.8	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).	
Citation:		
Comment:		
4.9	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).	
Citation:		
Comment:		
4.10	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).	
Citation:		
Comment:		
4.11	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).
Citation:	
Comment:	
4.12	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).
Citation:	
Comment:	
4.13	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).
Citation:	
Comment:	
4.14	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).
Citation:	
Comment:	

4.15	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).
Citation:	
Comment:	
4.16	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).
Citation:	
Comment:	
4.17	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).
Citation:	
Comment:	

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).	
Citation:		
Comment:		
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).	
Citation:		
Comment:		
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. Departments) provides actual expenditure figures up to the level of Minor Heads?</p>	
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 do 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).	
Citation:		
Comment:		
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).	
Citation:		
Comment:		
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).	
Citation:		
Comment:		
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 produce/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).
Citation:	
Comment:	
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 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 produce/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).
Citation:	
Comment:	
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 produce/release any Mid-Year Review of the budget.
e	Not applicable/ Other (please comment).
Citation:	
Comment:	
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 produce/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).
Citation:	
Comment:	

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 produce/release to the public any Year-end Review of the budget.
e	Not applicable/ Other (please comment).
Citation:	
Comment:	
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 produce/release to the public any Year-end Review of the budget.
e	Not applicable/ Other (please comment).
Citation:	
Comment:	
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).
Citation:	
Comment:	
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).	
Citation:		
Comment:		
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).	
Citation:		
Comment:		
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).	
Citation:		
Comment:		
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).
Citation:	
Comment:	
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).
Citation:	
Comment:	

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).
Citation:	
Comment:	
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)/Subject Committees (SCs), within the Legislature, looking at matters of budget allocation relating to particular departments/ministries?	
a	Yes, there are Departmentally Related Standing Committees (DRSCs)/Standing Committees 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) /Standing Committees 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) /Standing Committees 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) /Standing Committees looking at matters of budget allocation relating to particular Departments.	
e	Not applicable/ Other (please comment).	
<u>Citation:</u>		
<u>Comment:</u>		
6.4	Do the Departmentally Related Standing Committees/ Subject Committees (SCs) hold meetings at regular intervals and maintain minutes of their meetings?	
a	Yes, the Departmentally Related Standing Committees/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/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/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/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 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).	

Citation:	
Comment:	
6.6	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)
Citation:	
Comment:	
6.7	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)
Citation:	
Comment:	
6.8	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)
Citation:	
Comment:	
6.9	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>	
6.10	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>	
6.11	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>	
6.12	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>	
6.13	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)	
Citation:		
Comment:		
6.14	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)	
Citation:		
Comment:		

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).	
Citation:		
Comment:		
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).
Citation:	
Comment:	
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).
Citation:	
Comment:	
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).
Citation:	
Comment:	
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).
Citation:	
Comment:	
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).
Citation:	
Comment:	
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).

Citation:	
Comment:	
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).
Citation:	
Comment:	
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).
Citation:	
Comment:	
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).
Citation:	
Comment:	
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).
Citation:	
Comment:	
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).
Citation:	
Comment:	
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).
Citation:	
Comment:	
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).
Citation:	
Comment:	
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).
Comment:	
Citation:	
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).
Citation:	
Comment:	
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).
Citation:	

Comment:	
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).
Citation:	
Comment:	
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).
Citation:	
Comment:	
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).
Citation:	
Comment:	
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).
Citation:	
Comment:	

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).
Citation:	
Comment:	
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).
Citation:	
Comment:	
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).
Citation:	

Comments:	
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)
Citation:	
Comment:	
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)
Citation:	
Comment:	
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)
Citation:	
Comment:	

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)
Citation:	
Comment:	
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)
Citation:	
Comment:	
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)
Citation:	
Comment:	
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)
Citation:	
Comment:	
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)
Citation:	
Comment:	
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).
Citation:	
Comment:	
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).
Citation:	
Comment:	
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).
Citation:	
Comment:	

9. Study Team

Study conducted by:

Centre for Budget and Governance Accountability

Nilachala Acharya
Subrat Das
Pooja Parvati
Sakti Golder

In collaboration with:

Budget Analysis Rajasthan Centre, Rajasthan

Study Coordinator: Nesar Ahmed
Researcher: Deepti Kothari

Centre for Rural Studies and Development (AP Budget Centre), Andhra Pradesh

Study Coordinator: B D A Satya Babu Bose
Researchers: M. Sudhakar
P. Viswanath
S. Mohd. Shareef

Centre for Youth and Social Development (Odisha Budget and Accountability Centre), Odisha

Study Coordinator: Pravas Ranjan Mishra
Researchers: Basanta Kumar Nayak
Sameer Kumar Padhy

Grameen Development Services, Uttar Pradesh

Study Coordinator: Amitabh Mishra
Researcher: Utkarsh Kumar Sinha

Life Education and Development Support Trust, Jharkhand

Study Coordinator: Awadh Kumar Singh
Researchers: Neha Prasad
Shrity Kushwaha

North East Network, Assam

Study Coordinator: MG Sreekala
Researcher: Yasmin Banu Laskar

Pathey, Gujarat

Study Coordinator: Mahender Jethamalani
Study Researcher: Natawarbhai Vegda

Samarthan, Maharashtra

Study Coordinator: Mangesh H. Kadam
Researchers: Rupesh Kir
Gurunath Sawant

Sanket Development Group, Madhya Pradesh

Study Coordinator: Pallavi K Mali
Researchers: Sanjay Kumar Srivastava
Mahendra Kamatkar
Jitendra Shrivastava

Study conducted by:

Centre for Budget and Governance Accountability

In collaboration with:

- Budget Analysis Rajasthan Centre
- Centre for Rural Studies and Development
- Centre for Youth and Social Development
- Grameen Development Services
- Life Education and Development Support Trust
- North East Network
- Pathey
- Samarthan
- Sanket Development Group

For details, please contact:



Centre for Budget and Governance Accountability (CBGA)
A-11, Second Floor, Niti Bagh, New Delhi - 110049 (India)
Phone: 011-41741285/86/87 Fax: 011-26537603
Email: info@cbgaindia.org
Web: www.cbgaindia.org