

Open Budget Survey 2017

Questionnaire

India

January 2018

COUNTRY QUESTIONNAIRE: INDIA

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016-17

Sources: Website of the Ministry of Finance, Government of India (www.indiabudget.nic.in (<http://www.indiabudget.nic.in>))

Comments: Researcher: India doesn't produce Pre-Budget Statement.

Peer Reviewer

Opinion: Agree

PBS-2: When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: d.

Sources: Website of the Ministry of Finance, Government of India (www.indiabudget.nic.in (<http://www.indiabudget.nic.in>))

Comments: Researcher: India doesn't produce a Pre-Budget Statement

Peer Reviewer

Opinion: Agree

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: Website of the Ministry of Finance, Government of India (indiabudget.nic.in (<http://indiabudget.nic.in>))

Peer Reviewer

Opinion: Agree

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: Ministry of Finance website (<http://www.indiabudget.nic.in/> (<http://www.indiabudget.nic.in/>))

Peer Reviewer

Opinion: Agree

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: Ministry of Finance website (<http://www.indiabudget.nic.in/> (<http://www.indiabudget.nic.in/>))

Peer Reviewer

Opinion: Agree

PBS-5: If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: Ministry of Finance website (<http://www.indiabudget.nic.in/> (<http://www.indiabudget.nic.in/>))

Peer Reviewer

Opinion: Agree

PBS-6a: If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: Ministry of Finance website (<http://www.indiabudget.nic.in/> (<http://www.indiabudget.nic.in/>))

Peer Reviewer

Opinion: Agree

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

Answer: India doesn't produce PBS. All major documents of the Ministry of finance are available at <http://www.indiabudget.nic.in/> (<http://www.indiabudget.nic.in/>) and <http://finmin.nic.in/> (<http://finmin.nic.in/>). Detailed scanning of both the websites shows that PBS is not produced in India.

Sources: Ministry of finance website <http://www.indiabudget.nic.in/> (<http://www.indiabudget.nic.in/>) and <http://finmin.nic.in/> (<http://finmin.nic.in/>)

Peer Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: Ministry of finance websites; <http://www.indiabudget.nic.in/> (<http://www.indiabudget.nic.in/>) and <http://finmin.nic.in/> (<http://finmin.nic.in/>)

Peer Reviewer

Opinion: Agree

PBS-8: Is there a “citizens version” of the PBS?

a. Yes

b. No

Answer: b.

Sources: Ministry of finance website; <http://www.indiabudget.nic.in/> (<http://www.indiabudget.nic.in/>)

Peer Reviewer

Opinion: Agree

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016-17

Sources: Fiscal Year 2016-17 has been referred to for evaluating EBP. The EBP for 2016-17 is available at <http://www.indiabudget.nic.in/> (<http://www.indiabudget.nic.in/>)

Peer Reviewer

Opinion: Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 29 February 2016.

Sources: After the speech of the Finance Minister on the day of the budget presentation, the EBP along with other supporting documents are submitted to the legislature on the same day and the house is adjourned for the day. The general discussion on the EBP takes place for the next 4-5 days

Peer Reviewer
Opinion: Agree

EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: c. (33)

Sources: In India budget year is from 1 April of a calendar year to 31 March of the subsequent calendar year. By convention, India presents annual budget on the last working day of February each calendar year.

Peer Reviewer
Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 29 February 2016

Sources: To ascertain the date of publication of EBP, Budget Speech of the Minister of Finance is attached (see page -1)

Peer Reviewer
Opinion: Agree

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: The date of release of EBP corresponds with the date of publication of the Union Budget. For the budget year 2016-17, the EBP was presented and published on 29 February, 2016. To ascertain the date of publication of EBP, link of the Budget Speech of the Minister of Finance is added (see page -1).

Sources: Speech of the Finance Minister attached (see page 1 for the date)

Peer Reviewer
Opinion: Agree

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: <http://indiabudget.nic.in/ub2016-17/keybud/keybud2016.pdf> (<http://indiabudget.nic.in/ub2016-17/keybud/keybud2016.pdf>)
<http://indiabudget.nic.in/ub2016-17/bh/bh1.pdf> (<http://indiabudget.nic.in/ub2016-17/bh/bh1.pdf>) <http://indiabudget.nic.in/ub2016-17/bs/bs.pdf> (<http://indiabudget.nic.in/ub2016-17/bs/bs.pdf>) <http://indiabudget.nic.in/glance.asp> (<http://indiabudget.nic.in/glance.asp>)
<http://indiabudget.nic.in/ub2016-17/afs/allafs.pdf> (<http://indiabudget.nic.in/ub2016-17/afs/allafs.pdf>) <http://indiabudget.nic.in/ub2016-17/fb/bill.pdf> (<http://indiabudget.nic.in/ub2016-17/fb/bill.pdf>) <http://indiabudget.nic.in/ub2016-17/memo/mem1.pdf> (<http://indiabudget.nic.in/ub2016-17/memo/mem1.pdf>) <http://indiabudget.nic.in/ub2016-17/rec/allrec.pdf> (<http://indiabudget.nic.in/ub2016-17/rec/allrec.pdf>)

17/rec/allrec.pdf) <http://indiabudget.nic.in/ebmain.asp> (<http://indiabudget.nic.in/ebmain.asp>) <http://indiabudget.nic.in/cust.asp> (<http://indiabudget.nic.in/cust.asp>) <http://indiabudget.nic.in/ub2016-17/frbm/frbm1.pdf> (<http://indiabudget.nic.in/ub2016-17/frbm/frbm1.pdf>) <http://indiabudget.nic.in/ub2016-17/frbm/frbm2.pdf> (<http://indiabudget.nic.in/ub2016-17/frbm/frbm2.pdf>) <http://indiabudget.nic.in/ub2016-17/frbm/frbm3.pdf> (<http://indiabudget.nic.in/ub2016-17/frbm/frbm3.pdf>) <http://indiabudget.nic.in/ub2016-17/impbud/impbud.pdf> (<http://indiabudget.nic.in/ub2016-17/impbud/impbud.pdf>)

Sources: links to the EBP and supporting documents have been provided and Annual Financial Statement and the Finance Bill attached for reference.

Peer Reviewer

Opinion: Agree

EBP-5: If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: The Annual Financial Statement is provided in a machine readable format. The Finance Bill, which does not contain numerical data is available only in PDF format.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: This should be given a score of b) Yes, some of the numerical data are available in a machine readable format. In the APS only statements I and II are available in excel. Statement III is only available in pdf. Additionally only some but not all of the expenditure statements are available in excel.

Researcher response: I agree with the comment of the reviewer. The response should be 'b'. However option 'b' says 'some of the numerical data are available in machine readable format' whereas my observation is that 'most of the numerical data is in machine readable format. However, in the given options, 'b' should be opted.

EBP-6a: If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: document available at <http://www.unionbudget.nic.in/afs.asp> (<http://www.unionbudget.nic.in/afs.asp>)

Peer Reviewer

Opinion: Agree

EBP-6b: If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: EBP documents available at <http://www.unionbudget.nic.in/afs.asp> (<http://www.unionbudget.nic.in/afs.asp>)

Peer Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: Following documents are presented along with the Budget Speech: A. Annual Financial Statement (AFS) B. Demands for Grants (DG) C. Appropriation Bill D. Finance Bill E. Memorandum Explaining the Provisions in the Finance Bill, 2016 F. Macro-economic framework for the relevant Financial Year G. Fiscal Policy Strategy Statement for the Financial Year H. Medium Term Fiscal Policy Statement I. Medium Term Expenditure Framework Statement J. Expenditure Budget Volume-1 K. Expenditure Budget Volume-2 (Part A and Part B) L. Concordance Tables to the Expenditure Budget Volume-2 M. Receipts Budget N. Budget at a Glance O. Highlights of Budget.

Sources: web links for the major two documents <http://www.unionbudget.nic.in/afs.asp> (<http://www.unionbudget.nic.in/afs.asp>) <http://www.unionbudget.nic.in/ub2016-17/fb/bill.pdf> (<http://www.unionbudget.nic.in/ub2016-17/fb/bill.pdf>) <http://indiabudget.nic.in/ub2016-17/keybud/keybud2016.pdf> (<http://indiabudget.nic.in/ub2016-17/keybud/keybud2016.pdf>)

Peer Reviewer

Opinion: Agree

EBP-8: Is there a “citizens version” of the EBP?

a. Yes

b. No

Answer: a.

Sources: Key Features of the Budget 2016-17 was published and is available for the general public at <http://www.indiabudget.nic.in/ub2016-17/bh/bh1.pdf> (<http://www.indiabudget.nic.in/ub2016-17/bh/bh1.pdf>)

Peer Reviewer

Opinion: Agree

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016-17

Sources: Appropriation (No. 2), Bill 2016 attached

Peer Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 14 May 2016

Sources: The assent to the bill was given on 14 May 2016 (first page of the attached file shows the date)

Peer Reviewer

Opinion: Agree

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: the appropriation bill was given assent on 14 May 2016 and was made public on 27 May 2016 (based on running java script on the page). Please refer to the attachment in the previous question.

Peer Reviewer

Opinion: Agree with Comments

Comments: The Appropriation Bill was given assent on May 14, 2016. But I was unable to find the May 27th publication date anywhere. The Gazette of India, Extraordinary, Part II, Section 1 with the enacted Appropriation (No. 2) Act, 2016 has the date of May 17, 2016 at the bottom left corner which I think indicates the date of publication.

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 27 May 2016

Sources: The Appropriation (No 2) Bill, passed on 14 May 2016, available at; <http://164.100.47.192/Loksabha/Legislation/billspassed.aspx> (<http://164.100.47.192/Loksabha/Legislation/billspassed.aspx>)

Peer Reviewer

Opinion: Disagree

Suggested answer: 17 May 2016.

Comments: The provided link results in "URL not found." The Gazette of India, Extraordinary, Part II, Section 1 with the enacted Appropriation (No. 2) Act, 2016 has the date of May 17, 2016 at the bottom left corner which I think indicates the date of publication

Researcher response: I differ from the Reviewer's comment. I agree that the link provided does not work. this is how we can reach the stated document; If we go to the home page of Lok Sabha; <http://loksabha.nic.in/under> (<http://loksabha.nic.in/under>) the 'Legislation section' click on 'bills passed'. Type 'Appropriation' in the search column, we get all the appropriation bills. Look for The Appropriation (No 2) Bill, 2016. The date on the Gazette of India says 14 May 2016 and the document was digitally signed on 19 May 2016 by Mr. RAM DAYAL (end of the document). I can not make out anything out of the date at the bottom left of the document, which the reviewer has referred to. However, I did not consider the date of publication as printed on the document but ran javascript test. At that time it was showing 27 May 2016 as the date of last modification (Now, it is showing 23 June 2016). I would suggest, If we do not want to rely on java script test, we should use 19 May, the date on which the document was digitally signed (the document must have been made public after being signed)

IBP comment: IBP acknowledges the peer reviewer's comment and the researcher's response. For cross-country consistency purposes, the researcher's original response is maintained.

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

Answer: To find the date of publication, javascript was run on the page to check when was the document last modified. It came out as 27 May 2016.

Sources: After the online version (which was made public on 27 May 2016), the bill was published in the Gazette of India and this was available for the public on 23 June 2016 (again this was determined through running javascript on the page). Since the same bill was made public on 27 May 2016, the same has been taken as the date of publication. Both these documents are attached for reference.

Peer Reviewer

Opinion: Agree

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The two sources for the same bill are: <http://164.100.47.4/BillsTexts/LSBillTexts/PassedBothHouses/...> (http://164.100.47.4/BillsTexts/LSBillTexts/PassedBothHouses/91-F_2016_LS_Eng.pdf) <http://164.100.47.133/BillsPDFFiles/Notification/2016-91-gaz...> (<http://164.100.47.133/BillsPDFFiles/Notification/2016-91-gaz.pdf>)

Sources: The two links are for the same bill. The first link shows when the bill was passed by the two houses and given assent by the president. The second link shows the same bill published in the Gazette of India.

Peer Reviewer

Opinion: Agree

EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The numerical data is given in PDF format

Peer Reviewer

Opinion: Agree

EB-6a: If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: The Appropriation (No. 2) Bill, 2016

Sources: <http://164.100.47.4/BillsTexts/LSBillTexts/PassedBothHouses/...> (http://164.100.47.4/BillsTexts/LSBillTexts/PassedBothHouses/91-F_2016_LS_Eng.pdf)

Peer Reviewer

Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

a. Yes

b. No

Answer: b.

Sources: Citizen version of EB is not published

Peer Reviewer

Opinion: Agree

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2016-17

Sources: <http://www.indiabudget.nic.in/> (<http://www.indiabudget.nic.in/>)

Peer Reviewer

Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

a. Produced but made available online to the public too late (published after the acceptable time frame)

b. Produced but made available only in hard copy or soft copy (not available online)

c. Produced for internal purposes/use only

d. Not produced at all

e. Not applicable (the document is publicly available)

Answer: e.

Sources: "Key to Budget Documents" is one of the Citizens Budget documents. Another documents published as Citizens Budget is "Key Features of Budget 2016-2017".

Comments: Researcher: <http://www.indiabudget.nic.in/ub2016-17/bag/bag11.pdf> (<http://www.indiabudget.nic.in/ub2016-17/bag/bag11.pdf>)

Peer Reviewer

Opinion: Agree

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: 29 February 2016

Sources: <http://www.indiabudget.nic.in/ub2016-17/bh/bh1.pdf> (<http://www.indiabudget.nic.in/ub2016-17/bh/bh1.pdf>)

Peer Reviewer

Opinion: Agree

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The documents are uploaded on the website on the same day on which the Finance Minister presents the Budget (which is generally the last day of February). The date was also confirmed by running javascript on the document "Key Features of Budget 2016-2017"

Sources: <http://www.indiabudget.nic.in> (<http://www.indiabudget.nic.in>)

Peer Reviewer

Opinion: Agree

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: "Key Features of Budget 2016-2017" available at; <http://www.indiabudget.nic.in/ub2016-17/bh/bh1.pdf> (<http://www.indiabudget.nic.in/ub2016-17/bh/bh1.pdf>)

Sources: <http://www.indiabudget.nic.in> (<http://www.indiabudget.nic.in>)

Comments: Researcher: Other documents published as Citizens Budget are "Key to budget documents" (Link: <http://www.indiabudget.nic.in/ub2016-17/keybud/keybud2016.pdf>) and "Budget at a Glance" (Link: <http://www.unionbudget.nic.in/glance.asp> (<http://www.unionbudget.nic.in/glance.asp>))

Peer Reviewer

Opinion: Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: 1. Summary of all budget documents - Key to Budget Documents, 2. Highlights of budget - Key Features of Budget 2016-17, and 3. Budget estimates in broad aggregates to facilitate easy understanding - Budget at a Glance 2016-2017.

Sources: <http://www.indiabudget.nic.in/> (<http://www.indiabudget.nic.in/>)

Peer Reviewer

Opinion: Agree

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: "Key Features of Budget 2016-2017" corresponding to Executive Budget Proposal

Sources: <http://www.indiabudget.nic.in> (<http://www.indiabudget.nic.in>)

Comments: Researcher: Key to Budget Documents: corresponding to Executive Budget Proposal Budget at a Glance: corresponding to Executive Budget Proposal

Peer Reviewer

Opinion: Agree

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016-17

Sources: <http://www.cga.nic.in/forms/List.aspx?Lid=9597&id=22> (<http://www.cga.nic.in/forms/List.aspx?Lid=9597&id=22>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The Controller General of Accounts has monthly accounts for the year 2016-2017 and for 2017-2018. However, all other finance accounts, accounts at a glance, and appropriation accounts are only available for 2015-2016 or earlier years. The above link is not accurate and gives an error message. Finally the monthly accounts are highly aggregated and do not show any details by ministries or departments.

Researcher response: I agree with the comments of the reviewer. I tried to give the link for the specific page, which does not seem to be working. The link for the home page of CGA is; <http://www.cga.nic.in/index.aspxWe> (<http://www.cga.nic.in/index.aspxWe>) need to look into the 'Monthly Accounts' section for the IYR.

IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: a. (100)

Sources: Expenditure for August 2016 was made public on the link below on 30 September 2016. <http://www.cga.nic.in/forms/List.aspx?Lid=9597&id=22> (<http://www.cga.nic.in/forms/List.aspx?Lid=9597&id=22>)

Peer Reviewer**Opinion:** Disagree**Suggested answer:** d.**Comments:** The above link to a website results in an error message. The Controller General of Accounts does provide monthly reports, but they are not detailed and not by administrative unit. Additionally the monthly report have a lag of more than 3 months. For example in June the most recent monthly reports available are for January of the same year. Each ministry issues its own mid-term review and quarterly report, but these are produced with a lag of several years.

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: Dates of publication of last 7 Monthly In-Year Reports: 1. August 2016-17 published on 30 September 2016 2. July 2016-17 published on 31 August 2016 3. June 2016-17 published on 29 July 2016 4. May 2016-17 published on 30 June 2016 5. April 2016-17 published on 31 May 2016 6. March 2015-16 published on 31 May 2016 (for the entire FY 2015-16) 7. February 2015-16 published on 31 March 2016 (FY 2015-16)

Sources: <http://www.cga.nic.in/default.aspx> (<http://www.cga.nic.in/default.aspx>)

Peer Reviewer**Opinion:** Disagree**Suggested answer:** n/a**Comments:** The above link to a website results in an error message. It is not clear where the publication date can be seen. The Controller General of Accounts does provide monthly reports, but they are not detailed and not by administrative unit. Additionally the monthly report have a lag of more than 3 months. For example in June the most recent monthly reports available are for January of the same year. Each ministry issues its own mid-term review and quarterly report, but these are produced with a lag of several years.

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: For every month the last modified date is given on the top of the page. For the latest month (August 2016), the date was corroborated by running javascript also.

Sources: The link for August 2016 IYR is; <http://www.cga.nic.in/forms/List.aspx?Lid=9597&id=22> (<http://www.cga.nic.in/forms/List.aspx?Lid=9597&id=22>) The link for February 2016 IYR is; <http://www.cga.nic.in/forms/List.aspx?Lid=6085&id=22> (<http://www.cga.nic.in/forms/List.aspx?Lid=6085&id=22>)

Peer Reviewer**Opinion:** Disagree**Suggested answer:** n/a**Comments:** The above link to a website results in an error message. It is not clear where the publication date can be seen. The Controller General of Accounts does provide monthly reports, but they are not detailed and not by administrative unit. Additionally the monthly report have a lag of more than 3 months. For example in June the most recent monthly reports available are for January of the same year. Each ministry issues its own mid-term review and quarterly report, but these are produced with a lag of several years.

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: The link for August 2016 IYR is; <http://www.cga.nic.in/forms/List.aspx?Lid=9597&id=22> (<http://www.cga.nic.in/forms/List.aspx?Lid=9597&id=22>)

Sources: <http://www.cga.nic.in/default.aspx> (<http://www.cga.nic.in/default.aspx>)

Comments: Researcher: The links for older IYRs: July 2016: <http://www.cga.nic.in/forms/List.aspx?Lid=8540&id=22> (<http://www.cga.nic.in/forms/List.aspx?Lid=8540&id=22>) June 2016: <http://www.cga.nic.in/forms/List.aspx?Lid=8447&id=22> (<http://www.cga.nic.in/forms/List.aspx?Lid=8447&id=22>) May 2016: <http://www.cga.nic.in/forms/List.aspx?Lid=8343&id=22> (<http://www.cga.nic.in/forms/List.aspx?Lid=8343&id=22>) April 2016: <http://www.cga.nic.in/forms/List.aspx?Lid=8248&id=22> (<http://www.cga.nic.in/forms/List.aspx?Lid=8248&id=22>)

Peer Reviewer

Opinion: Disagree

Suggested answer: n/a

Comments: The above link to a website results in an error message. It is not clear where the publication date can be seen. The Controller General of Accounts does provide monthly reports, but they are not detailed and not by administrative unit. Additionally the monthly report have a lag of more than 3 months. For example in June the most recent monthly reports available are for January of the same year. Each ministry issues its own mid-term review and quarterly report, but these are produced with a lag of several years.

IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The data is presented in html format, which is not machine readable.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The above link to a website results in an error message. It is not clear where the publication date can be seen. The Controller General of Accounts does provide monthly reports, but they are not detailed and not by administrative unit. Additionally the monthly report have a lag of more than 3 months. For example in June the most recent monthly reports available are for January of the same year. Each ministry issues its own mid-term review and quarterly report, but these are produced with a lag of several years.

IYRs-6a: If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The documents are publicly available

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Controller General of Accounts does provide monthly reports, but they are not detailed and not by administrative unit. Additionally the monthly report have a lag of more than 3 months. For example in June the most recent monthly reports available are for January of the same year. Each ministry issues its own mid-term review and quarterly report, but these are produced with a lag of several years.

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: Union Government Accounts at a Glance at the end of August, 2016

Sources: <http://www.cga.nic.in/default.aspx> (<http://www.cga.nic.in/default.aspx>)

Comments: Researcher: Union Government Accounts at a Glance at the end of July, 2016 Union Government Accounts at a Glance at the end of June, 2016 Union Government Accounts at a Glance at the end of May, 2016 Union Government Accounts at a Glance at the end of April, 2016

Peer Reviewer

Opinion: Disagree

Suggested answer: "Mid-Year Economic Analysis 2015-2016. Ministry of Finance.

Comments: The above link to a website results in an error message. It is not clear where the publication date can be seen. The Controller General of Accounts does provide monthly reports, but they are highly aggregated and not shown by administrative unit. Additionally the monthly report have a lag of more than 3 months. For example in June the most recent monthly reports available are for January of the same year. Each ministry issues its own mid-term review and quarterly report, but these are produced with a lag of several years.

IYRs-8: Is there a “citizens version” of the IYRs?

a. Yes

b. No

Answer: b.

Sources: There is no citizens version of the IYR.

Peer Reviewer

Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016-17

Sources: <http://finmin.nic.in/reports/MYR201516English.pdf> (<http://finmin.nic.in/reports/MYR201516English.pdf>)

Peer Reviewer

Opinion: Disagree

Suggested answer: 2016-17

Comments: The mid-year review is done 6 months into the start of the fiscal year. The fiscal year under review is 2016-2017.

Researcher response: I agree with the reviewer's comment. Fiscal year should be FY 2016-17 for the MYR

MYR-2: When is the MYR made available to the public?

a. (100) Six weeks or less after the midpoint

b. (67) Nine weeks or less, but more than six weeks, after the midpoint

c. (33) More than nine weeks, but less than three months, after the midpoint

d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: The MYR for 2015-16 was made publicly available on 18 December 2015

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The mid-year review should be released within 3 months after the mid-point. The most recent mid-year review available is for the fiscal year 2015-16. The 2016-17 mid-year review has not yet been published -- it should have been published between Oct 1 to Dec 31 2016.

Researcher response: I agree with the comment and have changed the score. As mentioned, the Mid-Year Review for 2015-16 was available for the public on 18 Dec. 2015. The MYR for 2016-17 was not published due to change in the date of budget presentation.

(<http://www.thehindubusinessline.com/economy/budget/finmin-sc...> (<http://www.thehindubusinessline.com/economy/budget/finmin-scrap-midyear-review-in-rush-for-budget/article9268003.ece>))

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: The MYR for 2015-16 was made publicly available on 18 December 2015

Peer Reviewer

Opinion: Disagree

Suggested answer: n/a

Comments: The most recent mid-year review available is for the fiscal year 2015-16. The mid-year review for the fiscal year 2016-17 (the budget under review for this survey) is not yet published.

Researcher response: I agree with the reviewer's comment and suggested score/answer.

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: The link for the document is: http://finmin.nic.in/reports/mid_year_rev.asp (http://finmin.nic.in/reports/mid_year_rev.asp)

Peer Reviewer

Opinion: Disagree

Suggested answer: n/a

Comments: The mid-year review cited is not for the fiscal/budget year 2016-17 which is under review. The mid-year review should be released within 3 months after the mid-point. The 2016-17 mid-year review has not yet been published -- it should have been published between Oct 1 to Dec 31 2016. The most recent mid-year review available is for the fiscal year 2015-16.

Researcher response: I agree with the comments of the reviewer and suggested answer. The MYR for 2016-17 was not published.

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: The link for all the available MYRs is: http://finmin.nic.in/reports/mid_year_rev.asp (http://finmin.nic.in/reports/mid_year_rev.asp)

Peer Reviewer

Opinion: Disagree

Suggested answer: n/a

Comments: The mid-year review cited is not for the budget year under review which is 2016-17. The mid-year review for 2016-17 has not yet been published.

Researcher response: I agree with the reviewer's comment and suggested answer. MYR for the FY 2016-17 was not published

MYR-5: If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The MYR is published in PDF format and hence can not be considered as machine readable format.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The mid-year review for budget year 2016-17 has not yet been published. It should have been published between Oct 1 - Dec 31 2016.

MYR-6a: If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The mid-year review is published and made available online, but it is 18 months after the start of the budget year.

Researcher response: I do not agree with the reviewer's comment. The MYR for 2016-17 was not produced at all. However the MYR for the previous years from 2004-05 to 2015-16 are available on the Finance Ministry's Website and were published in the month of December, which is within three months after the end of the first half of the financial year (http://mof.gov.in/reports/mid_year_rev.asp (http://mof.gov.in/reports/mid_year_rev.asp)). Since we have taken FY 2016-17 for the assessment of the MYR, the department has made it public that they have not prepared it, hence the option should be "d".

MYR-6b: If you selected option "c" or "d" in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: The answer is n/a but the reason is different than that specified by the respondent. The mid-year review is published and made available online but only 18 months after the start of the budget year.

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: weblink for the MYR 2015-16: <http://finmin.nic.in/reports/MYR201516English.pdf> (<http://finmin.nic.in/reports/MYR201516English.pdf>)

Peer Reviewer

Opinion: Disagree

Suggested answer: n/a

Comments: The report cited is not for the budget year 2016-17; it is for the previous budget year. The mid-year review for 2016-17 should have been published between Oct 1 to Dec 31 2016.

Researcher response: I agree with the reviewer's comment and suggested answer. The MYR for the FY 2016-17 was not produced.

MYR-8: Is there a “citizens version” of the MYR?

a. Yes

b. No

Answer: b.

Sources: There is no citizens version of the MYR.

Peer Reviewer

Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015-16

Sources: <http://www.cga.nic.in/forms/List.aspx?Lid=4825&id=34> (<http://www.cga.nic.in/forms/List.aspx?Lid=4825&id=34>)

Peer Reviewer

Opinion: Disagree

Suggested answer: 2015-16

Comments: YER should be produced no later than 12 months after the end of the fiscal year to which it corresponds. Thus for fiscal year 2016-17 it should be produced before March 31 2018. Thus we accept the YER produced for the previous fiscal year 2015-16 which should have been produced before March 31 2017. <http://www.cga.nic.in/FinanceReport/Published/2015-2016.aspx> (<http://www.cga.nic.in/FinanceReport/Published/2015-2016.aspx>)

Researcher response: I agree with the reviewer's comment and the suggested answer

YER-2: When is the YER made available to the public?

a. (100) Six months or less after the end of the budget year

b. (67) Nine months or less, but more than six months, after the end of the budget year

c. (33) More than nine months, but within 12 months, after the end of the budget year

d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: b. (67)

Sources: <http://www.cga.nic.in/forms/List.aspx?Lid=4825&id=34> (<http://www.cga.nic.in/forms/List.aspx?Lid=4825&id=34>)
<http://www.cga.nic.in/forms/List.aspx?Lid=4824&id=36> (<http://www.cga.nic.in/forms/List.aspx?Lid=4824&id=36>)

Peer Reviewer**Opinion:** Disagree**Suggested answer:** a.**Comments:** YER should be produced no later than 12 months after the end of the fiscal year to which it corresponds. Thus for fiscal year 2016-17 it should be produced before March 31 2018. Thus we accept the YER produced for the previous fiscal year 2015-16 which should have been produced before March 31 2017. The YER for 2015-16 was produced 16th November 2016. <http://www.cga.nic.in/writereaddata/Fin20152016CGACert.pdf> (<http://www.cga.nic.in/writereaddata/Fin20152016CGACert.pdf>)**Researcher response:** I agree with the reviewer's comment but disagree on the score. FY 2015-16 ends on 31st March 2016. The report was presented on 16 November (as per the link shared by the reviewer). Hence, it is more than six months after the end of the budget year. However, the report was put in public domain on 14 and 15 December 2016 (javascript test). In both the cases (16 November or 15 December), it is more than 6 months and less than 9 months, hence option 'b'**YER-3a:** If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."**Answer:** 15 December 2016**Sources:** The link for YER is <http://www.cga.nic.in/forms/List.aspx?Lid=4825&id=34> (<http://www.cga.nic.in/forms/List.aspx?Lid=4825&id=34>)**Peer Reviewer****Opinion:** Disagree**Suggested answer:** 16 November 2016**Comments:** YER should be produced no later than 12 months after the end of the fiscal year to which it corresponds. Thus for fiscal year 2016-17 it should be produced before March 31 2018. Thus we accept the YER produced for the previous fiscal year 2015-16 which should have been produced before March 31 2017.**Researcher response:** I agree with the reviewer's comment but not with the suggested answer. The certificate of the CGA shows the date as 16 November 2016 but the documents were put in public domain on 14 and 15 December 2016. Hence the date should be 15 December 2016**YER-3b:** In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."**Answer:** The date of publication of the document is mentioned on the certificate by the controller general of accounts (16 November 2016). However the date on which the YER was put in public domain is 15 December 2016 (this was determined using javascript alert for last modification date of a document)**Sources:** <http://www.cga.nic.in/forms/List.aspx?Lid=4825&id=34> (<http://www.cga.nic.in/forms/List.aspx?Lid=4825&id=34>)**Peer Reviewer****Opinion:** Disagree**Suggested answer:** The date of publication is provided in the first page which is a certificate of the financial statement for the fiscal year 2015-16, signed and dated by the Controller General of Accounts and the Secretary, Government of India, Department of Finance.**Comments:** YER should be produced no later than 12 months after the end of the fiscal year to which it corresponds. Thus for fiscal year 2016-17 it should be produced before March 31 2018. Thus we accept the YER produced for the previous fiscal year 2015-16 which should have been produced before March 31 2017. The correct website for the financial document is the Controller General of Accounts:<http://www.cga.nic.in/writereaddata/Fin20152016CGACert.pdf> (<http://www.cga.nic.in/writereaddata/Fin20152016CGACert.pdf>)**Researcher response:** I agree with the reviewer's comment but not with the suggested answer. The date on the certificate of the financial statement 2015-16, is not necessarily the date on which the document was made public. Javascript test shows that it was made public on 15 December 2016**YER-4:** If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."**Answer:** The weblink for the YERs is: <http://www.cga.nic.in> (<http://www.cga.nic.in>) (look under the 'Financial Reports' section) <http://www.cga.nic.in/writereaddata/Fin20152016CGACert.pdf> (<http://www.cga.nic.in/writereaddata/Fin20152016CGACert.pdf>) (CGA certificate for

2015-16)

Sources: The URL for both the reports have been added.

Peer Reviewer

Opinion: Disagree

Suggested answer: <http://www.cga.nic.in/writereaddata/Fin20152016CGACert.pdf> (<http://www.cga.nic.in/writereaddata/Fin20152016CGACert.pdf>)

Comments: The above websites result in error messages.

Researcher response: I agree with the reviewer's comment. However, the suggested answer gives link only to the certificate by the Controller General Accounts for the year 2015-16. The 'financial reports' section on the home page of the CGA (<http://www.cga.nic.in> (<http://www.cga.nic.in>)) provides option for the YERs for various years.

YER-5: If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The data is presented in html format, which is not machine readable.

Peer Reviewer

Opinion: Agree with Comments

Comments: The data is provided in pdf which is not machine readable.

YER-6a: If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The YER is publicly available.

Peer Reviewer

Opinion: Agree

YER-6b: If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: 1. Union Government Finance Accounts 2015-16, 2. Union Government Appropriation Accounts (Civil) 2015-16

Sources: The weblinks for the above two documents are: <http://www.cga.nic.in/forms/List.aspx?Lid=4825&id=34> (<http://www.cga.nic.in/forms/List.aspx?Lid=4825&id=34>) <http://www.cga.nic.in/forms/List.aspx?Lid=4824&id=36> (<http://www.cga.nic.in/forms/List.aspx?Lid=4824&id=36>)

Peer Reviewer

Opinion: Disagree

Suggested answer: Union Government Finance Accounts 2015-16. Union Government Appropriation Accounts (Civil) 2015-16

Comments: YER should be produced no later than 12 months after the end of the fiscal year to which it corresponds. Thus for fiscal year 2016-17 it should be produced before March 31 2018. Thus we accept the YER produced for the previous fiscal year 2015-16 which should have been produced before March 31 2017. <http://www.cga.nic.in/FinanceReport/Published/2015-2016.aspx> (<http://www.cga.nic.in/FinanceReport/Published/2015-2016.aspx>) <http://cga.nic.in/AppropriateReport/Published/2015-2016.aspx> (<http://cga.nic.in/AppropriateReport/Published/2015-2016.aspx>)

Researcher response: I agree with the reviewer's comment and the suggested answer. However, I would like to add that the web-link for both the documents is; <http://www.cga.nic.in> (<http://www.cga.nic.in>)

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: Citizens version of the YER is not available.

Peer Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2014-15

Sources: <http://www.cag.gov.in/content/report-no-50-2015-financial-au...> (<http://www.cag.gov.in/content/report-no-50-2015-financial-audit-account-union-government>)

Peer Reviewer

Opinion: Agree

AR-2: When is the AR made available to the public?

a. (100) Six months or less after the end of the budget year

b. (67) 12 months or less, but more than six months, after the end of the budget year

c. (33) More than 12 months, but within 18 months, after the end of the budget year

d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: b. (67)

Sources: <http://www.cag.gov.in/content/report-no-50-2015-financial-au...> (<http://www.cag.gov.in/content/report-no-50-2015-financial-audit-account-union-government>)

Comments: Researcher: The AR is made publicly available within nine months after the end of budget year 2014-15.

Peer Reviewer
Opinion: Agree

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 07 January 2016

Sources: <http://www.cag.gov.in/content/report-no-50-2015-financial-au...> (<http://www.cag.gov.in/content/report-no-50-2015-financial-audit-account-union-government>)

Peer Reviewer
Opinion: Agree

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: The date of publication of the document as mentioned on the website of the Supreme Audit Institution of India, where the AR is tabled in the Parliament of India is 22 December 2015. However, when we run the javascript test on the actual report for the last modified date, it shows 07 January 2016. Hence, the later date was picked.

Sources: <http://www.cag.gov.in/content/report-no-50-2015-financial-au...> (<http://www.cag.gov.in/content/report-no-50-2015-financial-audit-account-union-government>)

Peer Reviewer
Opinion: Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://www.cag.gov.in/sites/default/files/audit_report_files...
(http://www.cag.gov.in/sites/default/files/audit_report_files/Union_Finacne_Report_50_2015_0.pdf)

Sources: The URL for the AR provided in the response.

Peer Reviewer
Opinion: Agree

AR-5: If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: <http://www.cag.gov.in/content/report-no-50-2015-financial-au...> (<http://www.cag.gov.in/content/report-no-50-2015-financial-audit-account-union-government>)

Comments: Researcher: The AR published is in PDF format and can not be considered as machine readable format.

Peer Reviewer
Opinion: Agree

AR-6a: If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: <http://www.cag.gov.in/content/report-no-50-2015-financial-au...> (<http://www.cag.gov.in/content/report-no-50-2015-financial-audit-account-union-government>)

Comments: Researcher: The document is publicly available

Peer Reviewer
Opinion: Agree

AR-6b: If you selected option "c" or "d" in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Report of the Comptroller and Auditor General of India for the year 2014-15

Sources: <http://www.cag.gov.in/content/report-no-50-2015-financial-au...> (<http://www.cag.gov.in/content/report-no-50-2015-financial-audit-account-union-government>)

Peer Reviewer
Opinion: Agree with Comments
Comments: Report of the Comptroller and Auditor General of India for the year 2014-15. Union Government, Accounts of the Union Government No. 50 of 2015 (Financial Audit).

AR-8: Is there a "citizens version" of the AR?

- a. Yes
- b. No

Answer: b.

Sources: There is no citizens version of the AR.

Peer Reviewer
Opinion: Agree

GQ-1a: Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: Ministry of Finance has a separate portal for the Union Budget which can be accessed at <http://www.indiabudget.nic.in/> (<http://www.indiabudget.nic.in/>)

Comments: Researcher: Besides the union budget portal, the official website of the Ministry of Finance (www.finmin.nic.in (<http://www.finmin.nic.in/>)) also provides substantial information relating to fiscal operation of the country. The monthly reports, quarterly reports and annual reports of Government finances are also published by the Controller General of Accounts, available at www.cga.nic.in (<http://www.cga.nic.in/>) The audit reports are published by the Comptroller and Auditor General of India, available at http://www.cag.gov.in (<http://www.cag.gov.in/>)

Peer Reviewer
Opinion: Agree

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: <http://www.indiabudget.nic.in/afs.asp> (<http://www.indiabudget.nic.in/afs.asp>)

Comments: Researcher: The files contain data for current fiscal year (FY) and also data for two previous years (Revised Budget Estimates for FY-1 and Actual Expenditure for FY-2 time period). The format is consistent. However info graphics are limited only at aggregate level provided in Budget at a glance (<http://www.indiabudget.nic.in/ub2016-17/bag/bag11.pdf> (<http://www.indiabudget.nic.in/ub2016-17/bag/bag11.pdf>))

Peer Reviewer
Opinion: Agree with Comments
Comments: Year End Accounts and Monthly Accounts can also be found at: <http://www.cga.nic.in/index.aspx> (<http://www.cga.nic.in/index.aspx>)

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: <http://www.indiabudget.nic.in/afs.asp> (<http://www.indiabudget.nic.in/afs.asp>)

Comments: Researcher: The link provided shows documents for Union Budget 2016-17. However, the portal also contain the same documents for previous years and the format is largely consistent over the years.

Peer Reviewer
Opinion: Agree with Comments
Comments: Year end accounts and monthly accounts for current and previous years can also be found at: <http://www.cga.nic.in/index.aspx> (<http://www.cga.nic.in/index.aspx>)

GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: This is a new feature in the Union Budget portal and was used for the first time for the Union Budget 2016-17 <http://finmin.nic.in/vikaskabudget/index.html> (<http://finmin.nic.in/vikaskabudget/index.html>)

Comments: Researcher: The info-graphics provide information about government allocation for important sectors and schemes and also what benefits different groups of the society will get from the Union Budget.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: I was unable to access this website.

GQ-2: Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: a.

Sources: The Fiscal Responsibility and Budget Management (FRBM) Act 2003. <http://finmin.nic.in/law/frbmact2003.pdf> (<http://finmin.nic.in/law/frbmact2003.pdf>)

Comments: Researcher: Though the act deals with judicious governemnt spending and staying within its means, Page 3 in the attached document contain a clause dealing with measures for fiscal transparency.

Peer Reviewer

Opinion: Agree

GQ-3: Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: a.

Sources: Right to Information Act of 2005 (<http://www.iitb.ac.in/legal/RTI-Act.pdf> (<http://www.iitb.ac.in/legal/RTI-Act.pdf>))

Peer Reviewer

Opinion: Agree

1: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditure budget volume II, available at <http://www.indiabudget.nic.in/vol2.asp> (<http://www.indiabudget.nic.in/vol2.asp>)

Comments: Researcher: The supporting budget documents of the Executive's Budget Proposal clearly presents expenditures for the budget year 2016-17 that are classified by administrative units (by ministry, department or agency wise)

Peer Reviewer

Opinion: Agree

2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

a. (100) Yes, expenditures are presented by functional classification.

b. (0) No, expenditures are not presented by functional classification.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://indiabudget.nic.in/ub2016-17/afs/allafs.pdf> (<http://indiabudget.nic.in/ub2016-17/afs/allafs.pdf>)

Comments: Researcher: The Annual Financial Statement (Executive Budget Proposal) clearly presents expenditures for the budget year 2016-17

Peer Reviewer

Opinion: Agree

3: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

a. (100) Yes, the functional classification is compatible with international standards.

b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

c. Not applicable/other (please comment).

Answer: b.

Sources: Annual Financial Statement, 2016-17, available at <http://indiabudget.nic.in/ub2016-17/afs/allafs.pdf> (<http://indiabudget.nic.in/ub2016-17/afs/allafs.pdf>)

Comments: Researcher: Functional classification is presented but in a different format than the one specified by OECD or IMF

Peer Reviewer

Opinion: Agree

4: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

a. (100) Yes, expenditures are presented by economic classification.

b. (0) No, expenditures are not presented by economic classification.

c. Not applicable/other (please comment).

Answer: b.

Sources: <http://dea.gov.in/central-government-budget> (<http://dea.gov.in/central-government-budget>)

Comments: Researcher: Since 1967-68, the government of India has been presenting economic-cum-functional classification of budget with one year lag, i.e. a year after the budget proposal.

Peer Reviewer

Opinion: Agree with Comments

Comments: In the EBP, within each functional classification (Ministries budget), expenditures are detailed for programs and not by economic classification

5: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: <http://dea.gov.in/sites/default/files/FunClass201516.pdf> (<http://dea.gov.in/sites/default/files/FunClass201516.pdf>)

Comments: Researcher: The Executive's Budget Proposal or any supporting budget documents do not present expenditures for the budget year 2016-17 by economic classification

Peer Reviewer

Opinion: Agree

6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditure Budget, Volume II available for different departments at <http://indiabudget.nic.in/vol2.asp> (<http://indiabudget.nic.in/vol2.asp>)

Comments: Researcher: Expenditure Budget, Volume II presents detailed program-level data for various Ministries/Departments

Peer Reviewer

Opinion: Agree

7: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Medium Term Policy Statement available at <http://indiabudget.nic.in/ub2016-17/frbm/frbm2.pdf> (<http://indiabudget.nic.in/ub2016-17/frbm/frbm2.pdf>)

Comments: Researcher: Multi Year budgeting is not practiced in India. However, for the fiscal indicators, annual rolling targets are set for multi year (see the document in the link provided in the source). On expenditure, various expert/working group reports proposes annual expenditures required on a multi year basis but such documents are not part of the executive's budget proposal and cannot be treated as budget documents.

Peer Reviewer

Opinion: Agree

8: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: not available

Comments: Researcher: No multi-year budgeting is practiced in India.

Peer Reviewer

Opinion: Agree

9: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://indiabudget.nic.in/ub2016-17/rec/tr.pdf> (<http://indiabudget.nic.in/ub2016-17/rec/tr.pdf>)

Comments: Researcher: Annual Financial Statement and Receipt Budget-Tax Revenue gives in detail the amount from different types of taxes

Peer Reviewer

Opinion: Agree

10: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://indiabudget.nic.in/ub2016-17/rec/ntr.pdf> (<http://indiabudget.nic.in/ub2016-17/rec/ntr.pdf>) <http://indiabudget.nic.in/ub2016-17/afs/afs1.pdf> (<http://indiabudget.nic.in/ub2016-17/afs/afs1.pdf>)

Comments: Researcher: Details of Non-Tax Revenue are available in the documents (links provided in sources)

Peer Reviewer

Opinion: Agree

11: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates of revenue are presented by category.

- b. (0) No, multi-year estimates of revenue are not presented by category.
c. Not applicable/other (please comment).

Answer: b.

Sources: <http://indiabudget.nic.in/ub2016-17/afs/afs1.pdf> (<http://indiabudget.nic.in/ub2016-17/afs/afs1.pdf>)

Comments: Researcher: Multi year period revenue estimates are not presented.

Peer Reviewer

Opinion: Agree

12: Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
d. (0) No, multi-year estimates for individual sources of revenue are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: <http://indiabudget.nic.in/ub2016-17/afs/afs1.pdf> (<http://indiabudget.nic.in/ub2016-17/afs/afs1.pdf>)

Comments: Researcher: No, Multi year budgeting in India is not practiced and hence the receipts at the aggregate level and at an individual items level as well are not available for multi year period.

Peer Reviewer

Opinion: Agree

13: Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://indiabudget.nic.in/ub2016-17/eb/allsb.pdf> (<http://indiabudget.nic.in/ub2016-17/eb/allsb.pdf>) <http://indiabudget.nic.in/ub2016-17/rec/cr.pdf> (<http://indiabudget.nic.in/ub2016-17/rec/cr.pdf>)

Comments: Researcher: Detail of borrowing (new and carry forward) and debt are listed in capital receipt budget <http://indiabudget.nic.in/ub2016-17/rec/allrec.pdf> (<http://indiabudget.nic.in/ub2016-17/rec/allrec.pdf>) Interest payment on outstanding debt is listed in expenditure budget volume II <http://indiabudget.nic.in/ub2016-17/eb/allsb.pdf> (<http://indiabudget.nic.in/ub2016-17/eb/allsb.pdf>)

Peer Reviewer

Opinion: Agree

14: Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to composition of total debt outstanding is not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://indiabudget.nic.in/ub2016-17/rec/allrec.pdf> (<http://indiabudget.nic.in/ub2016-17/rec/allrec.pdf>)
<http://indiabudget.nic.in/ub2016-17/afs/allafs.pdf> (<http://indiabudget.nic.in/ub2016-17/afs/allafs.pdf>)

Comments: Researcher: Detail of current Rupee Loans of the Central Government (Annex 6), Debt Position of the Government of India (Annex 5), External Assistance-Receipts and Repayments-country/organisation wise (Annex 9) in the Receipt Budget available at <http://indiabudget.nic.in/ub2016-17/rec/allrec.pdf> (<http://indiabudget.nic.in/ub2016-17/rec/allrec.pdf>) Information on interest payment is available in Annual Financial Statement

Peer Reviewer

Opinion: Agree

15: Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://indiabudget.nic.in/ub2016-17/frbm/frbm1.pdf> (<http://indiabudget.nic.in/ub2016-17/frbm/frbm1.pdf>)
<http://indiabudget.nic.in/ub2016-17/frbm/frbm2.pdf> (<http://indiabudget.nic.in/ub2016-17/frbm/frbm2.pdf>) <http://indiabudget.nic.in/ub2016-17/frbm/frbm3.pdf> (<http://indiabudget.nic.in/ub2016-17/frbm/frbm3.pdf>)

Comments: Researcher: The Macroeconomic Framework Statement, the Medium Term Fiscal Policy Statement and Fiscal Policy Strategy Statement are part of Union Budget documents. They do include some but not all core elements for the macroeconomic forecast on which the budget is based.

Peer Reviewer

Opinion: Agree

16: Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://indiabudget.nic.in/bspeecha.asp> (<http://indiabudget.nic.in/bspeecha.asp>) <http://indiabudget.nic.in/ub2016-17/impbud/impbud.pdf> (<http://indiabudget.nic.in/ub2016-17/impbud/impbud.pdf>) <http://indiabudget.nic.in/index.asp> (<http://indiabudget.nic.in/index.asp>)

Comments: Researcher: Budget Speech, Implementation of Budget Announcements 2015-16, The Macro Economic Statement and the Medium Term Fiscal Policy statement some information on the above issues but this information is not presented in a systematic manner and also lack detail.

Peer Reviewer

Opinion: Agree

17: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget speech available at <http://indiabudget.nic.in/bspeecha.asp> (<http://indiabudget.nic.in/bspeecha.asp>) Medium Term Fiscal Policy Statement available at <http://indiabudget.nic.in/ub2016-17/frbm/frbm2.pdf> (<http://indiabudget.nic.in/ub2016-17/frbm/frbm2.pdf>)

Comments: Researcher: The information on new policy proposals are in the budget documents to some extent, but these are not very explicitly stated. However, from the speech of the Finance Minister and some other documents such as Expenditure Budget Volume II, it is easier to locate such policy announcements. Some new policy proposals are available in the Medium Term Fiscal Policy Statement also, but these are in scattered form across the cited documents.

Peer Reviewer

Opinion: Agree

18: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Receipt budget available at <http://indiabudget.nic.in/ub2016-17/rec/allrec.pdf> (<http://indiabudget.nic.in/ub2016-17/rec/allrec.pdf>) Budget speech available at <http://indiabudget.nic.in/ub2016-17/bs/bs.pdf> (<http://indiabudget.nic.in/ub2016-17/bs/bs.pdf>)

Comments: Researcher: Change in tax rates and its impact on the revenue receipts of the government is discussed in the above cited documents (for eg see Annex 15 of the receipt budget cited above). However, the asked information is not detailed and specific.

Peer Reviewer

Opinion: Agree

19: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Expenditure Budget Volume II, available at <http://indiabudget.nic.in/vol2.asp> (<http://indiabudget.nic.in/vol2.asp>)

Comments: Researcher: The above cited documents presents expenditures for the year preceding the budget year (BY-1) by only two types of expenditure classifications (administrative and functional classification), not by economic classification. Another document which provides economic classification of budget for BY-, which is not part of the EBP is presented much later (almost one year from the date of budget presentation)

Peer Reviewer

Opinion: Agree

20: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditure Budget Volume-II available at <http://indiabudget.nic.in/vol2.asp> (<http://indiabudget.nic.in/vol2.asp>)

Comments: Researcher: The above cited document presents expenditures for individual programs for the year preceding the budget year (BY-1)

Peer Reviewer

Opinion: Agree

21: In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annual Financial Statement available at <http://indiabudget.nic.in/afs.asp> (<http://indiabudget.nic.in/afs.asp>)

Comments: Researcher: The updated expenditure for the previous year (BY-1) are reported as Revised Estimates in the above cited document.

Peer Reviewer

Opinion: Agree

22: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Annual Financial Statement available at <http://indiabudget.nic.in/afs.asp> (<http://indiabudget.nic.in/afs.asp>) Expenditure Budget, Volume II, available at <http://indiabudget.nic.in/vol2.asp> (<http://indiabudget.nic.in/vol2.asp>) An Economic and Functional Classification of the Central Government Budget available at <http://finmin.nic.in/reports/EcoFunClas.asp> (<http://finmin.nic.in/reports/EcoFunClas.asp>)

Comments: Researcher: Data relating to Functional and Administrative classification for BY-2 is provided in the Annual Financial Statement and Expenditure Budget Volume II. Data on Economic Classification is available for BY-2 in a document called An Economic and Functional Classification of Central Government Budget, but this document is not part of EBP or any other supporting budget documentation as it is produced with a lag of almost a year from the date of budget presentation.

Peer Reviewer

Opinion: Agree

23: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditure Budget Volume II, available at <http://indiabudget.nic.in/vol2.asp> (<http://indiabudget.nic.in/vol2.asp>)

Comments: Researcher: Individual Programme wise expenditure data for BY-2 is available in the above cited document.

Peer Reviewer

Opinion: Agree

24: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditure Budget Volume II, available at <http://indiabudget.nic.in/vol2.asp> (<http://indiabudget.nic.in/vol2.asp>)

Comments: Researcher: Actual expenditure for the year BY-2 is presented for different programmes in the above cited document

Peer Reviewer

Opinion: Agree

25: Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annual Financial Statement available at <http://indiabudget.nic.in/vol2.asp> (<http://indiabudget.nic.in/vol2.asp>)

Comments: Researcher: The cited document provides revenue by category (such as tax, non-tax) for the year preceding the budget year BY-1.

Peer Reviewer

Opinion: Agree

26: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annual Financial Statement available at <http://indiabudget.nic.in/vol2.asp> (<http://indiabudget.nic.in/vol2.asp>)

Comments: Researcher: The above cited document presents revenue item-wise for the year preceding the budget year (BY-1)

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://indiabudget.nic.in/budget2016-2017/rec.asp> (<http://indiabudget.nic.in/budget2016-2017/rec.asp>) The receipts budget has individual sources of revenue presented by BY-1

27: In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annual Financial Statement available at <http://www.indiabudget.nic.in/afs.asp> (<http://www.indiabudget.nic.in/afs.asp>)

Comments: Researcher: the above cited documents provided information on the original estimate (Budget Estimates) of revenue for the year prior to the budget year (BY-1). The updated figure is also provide in the same document as Revised Estimate to reflect any changes in the revenue collection for the BY-1 year. The 'actual' collection of revenue is given in the same document for BY-2 year.

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://indiabudget.nic.in/budget2016-2017/rec.asp> (<http://indiabudget.nic.in/budget2016-2017/rec.asp>) The receipts budget also presents updated actual information for BY-1.

28: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annual Financial Statement available at <http://www.indiabudget.nic.in/afs.asp> (<http://www.indiabudget.nic.in/afs.asp>)

Comments: Researcher: The above cited document presents revenue estimates by category (such as tax and non tax) for more than one year prior to the budget year (only up to BY-2).

Peer Reviewer

Opinion: Agree with Comments

Comments: In addition to the Annual Financial Statement, the Receipts Budget also presents revenue estimates by category for BY-2.

29: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annual Financial Statement available at <http://www.indiabudget.nic.in/afs.asp> (<http://www.indiabudget.nic.in/afs.asp>)

Comments: Researcher: The above cited document presents revenue estimates by individual items for more than one year prior to the budget year.

Peer Reviewer

Opinion: Agree with Comments

Comments: The Receipts Budget also presents this information <http://indiabudget.nic.in/budget2016-2017/rec.asp> (<http://indiabudget.nic.in/budget2016-2017/rec.asp>)

30: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annual Financial Statement available at <http://www.indiabudget.nic.in/afs.asp> (<http://www.indiabudget.nic.in/afs.asp>)

Comments: Researcher: The above cited document provides actual revenues for BY-2 year.

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://indiabudget.nic.in/budget2016-2017/rec.asp> (<http://indiabudget.nic.in/budget2016-2017/rec.asp>) The Receipts Budget also presents this information.

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Receipt Budget 2016-17 and Annual Financial Statement 2016-17

Comments: Researcher: All related information for BY-1 about the government borrowing and debt is provided in a detailed manner in the Receipt Budget (for eg. see annex 5, 5(i), 6A-6K, Annex 9)

Peer Reviewer

Opinion: Agree

32: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Receipt Budget 2016-17 and Annual Financial Statement 2016-17 available at <http://www.indiabudget.nic.in/ebmain.asp> (<http://www.indiabudget.nic.in/ebmain.asp>) <http://www.indiabudget.nic.in/afs.asp> (<http://www.indiabudget.nic.in/afs.asp>)

Comments: Researcher: The above cited documents presents the actual outcomes of debt figures for BY-2

Peer Reviewer

Opinion: Agree

33: Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Annual Financial Statement 2016-17, <http://www.indiabudget.nic.in/ub2016-17/afs/allafs.pdf> (<http://www.indiabudget.nic.in/ub2016-17/afs/allafs.pdf>) and Expenditure Budget Volume I 2016-17, <http://www.indiabudget.nic.in/ub2016-17/eb/vol1.pdf> (<http://www.indiabudget.nic.in/ub2016-17/eb/vol1.pdf>)

Comments: Researcher: The information on extra budgetary resources by different departments/ministries is available only for receipts and disbursements. Rationale and other core information is not provided.

Peer Reviewer

Opinion: Agree

34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Expenditure Budget Vol-I, 2016-17(<http://indiabudget.nic.in/ub2016-17/eb/stat12.pdf> (<http://indiabudget.nic.in/ub2016-17/eb/stat12.pdf>)), Annual Financial Statement 2016-17 (<http://indiabudget.nic.in/ub2016-17/afs/afs5.pdf> (<http://indiabudget.nic.in/ub2016-17/afs/afs5.pdf>)) , <http://indiabudget.nic.in/ub2016-17/afs/afs7.pdf> (<http://indiabudget.nic.in/ub2016-17/afs/afs7.pdf>), <http://indiabudget.nic.in/ub2016-17/afs/afs8.pdf> (<http://indiabudget.nic.in/ub2016-17/afs/afs8.pdf>)

Comments: Researcher: The Expenditure Budget Vol-I 2016-17 and Annual Financial Statement 2016-17, presents some information on extra budgetary finances but this does not confirm to the requirement of this question.

Peer Reviewer

Opinion: Agree with Comments

Comments: The budgets are not presented on a consolidated basis.

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Expenditure Budget Volume I and II (<http://indiabudget.nic.in/vol1.asp> (<http://indiabudget.nic.in/vol1.asp>) and <http://indiabudget.nic.in/vol2.asp> (<http://indiabudget.nic.in/vol2.asp>))

Comments: Researcher: Information on inter-governmental transfers is provided in these above cited documents. However, more detailed information are presented in the Five Year Plan documents and Reports of the Finance Commission

Peer Reviewer

Opinion: Agree

36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://indiabudget.nic.in/vol1.asp?pageid=2> (<http://indiabudget.nic.in/vol1.asp?pageid=2>)

Comments: Researcher: Expenditure Budget Vol-I shows different statements and presents expenditure for Children, Women, allocations for Scheduled castes and Scheduled tribes

Peer Reviewer

Opinion: Agree

37: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Expenditure Budget Vol-I, <http://indiabudget.nic.in/ub2016-17/eb/stat14.pdf> (<http://indiabudget.nic.in/ub2016-17/eb/stat14.pdf>)

Comments: Researcher: The above cited page contains relevant information. However, there is no narrative discussion

Peer Reviewer

Opinion: Agree

38: Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Expenditure Budget, vol-II (<http://indiabudget.nic.in/ub2016-17/eb/sbe30.pdf>) (<http://indiabudget.nic.in/ub2016-17/eb/sbe30.pdf>)

Expenditure Budget Vol-I, <http://indiabudget.nic.in/ub2016-17/eb/stat06.pdf> (<http://indiabudget.nic.in/ub2016-17/eb/stat06.pdf>)

<http://indiabudget.nic.in/ub2016-17/eb/stat05.pdf> (<http://indiabudget.nic.in/ub2016-17/eb/stat05.pdf>)

Comments: Researcher: A number of quasi fiscal activities are undertaken in the year by the government financial institutions and these are reflected in the budget document explicitly. For example transfers to financial institutions for specified quasi-fiscal activities are captured in demand for department of financial services under the ministry of Finance, <http://indiabudget.nic.in/ub2016-17/eb/sbe30.pdf> (<http://indiabudget.nic.in/ub2016-17/eb/sbe30.pdf>). Expenditure Budget-Vol I cited above also provide statements on various subsidies, however the policy rationale is not provided for such quasi-fiscal activities.

Peer Reviewer

Opinion: Agree

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Receipt Budget 2016-17; Asset Register: <http://indiabudget.nic.in/ub2016-17/rec/annex5b.pdf> (<http://indiabudget.nic.in/ub2016-17/rec/annex5b.pdf>) Statement of Assets: <http://indiabudget.nic.in/ub2016-17/rec/annex5d.pdf> (<http://indiabudget.nic.in/ub2016-17/rec/annex5d.pdf>)

Comments: Researcher: There are several documents that provide detail on the assets of the government, including their current value: 1. Statement of Assets: <http://indiabudget.nic.in/ub2016-17/rec/annex5b.pdf> (<http://indiabudget.nic.in/ub2016-17/rec/annex5b.pdf>) 2. Asset Register: <http://indiabudget.nic.in/ub2016-17/rec/annex5d.pdf> (<http://indiabudget.nic.in/ub2016-17/rec/annex5d.pdf>) However, complete core information is not provided.

Peer Reviewer

Opinion: Agree

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Asset Register: <http://indiabudget.nic.in/ub2016-17/rec/annex5d.pdf> (<http://indiabudget.nic.in/ub2016-17/rec/annex5d.pdf>)

Comments: Researcher: The asset register cited above provides information on few non-financial assets and their financial value. This disclosure does not include assets of Cabinet Secretariat, Central Police Organisations, Ministry of Defense, Department of Space and Atomic Energy as per Fiscal Responsibility and Budget Management Rules.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Some but not all information about assets are provided.

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: General Financial Rules: http://finmin.nic.in/the_ministry/dept_expenditure/GFRS/GFR2005.pdf

Comments: Researcher: Rule no 68 of the General Financial Rule, 2005 says clearly that India follows actual basis of accounting. Hence estimates on expenditure arrears are not available.

Peer Reviewer
Opinion: Agree

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Receipt Budget, Annex 5i; <http://indiabudget.nic.in/ub2016-17/rec/annex5a.pdf> (<http://indiabudget.nic.in/ub2016-17/rec/annex5a.pdf>) Annex 5iii; <http://indiabudget.nic.in/ub2016-17/rec/annex5c.pdf> (<http://indiabudget.nic.in/ub2016-17/rec/annex5c.pdf>)

Comments: Researcher: As per above cited documents, some information on the contingent liabilities is provided. However some important details and narrative is missing, hence option 'c'

Peer Reviewer
Opinion: Agree

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Annual Financial Statement, 2016-17

Comments: Researcher: Information on the future liabilities is not provided

Peer Reviewer
Opinion: Agree

44: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Receipt Budget, 2016-17, Annex 9; <http://indiabudget.nic.in/ub2016-17/rec/annex9.pdf> (<http://indiabudget.nic.in/ub2016-17/rec/annex9.pdf>)

Comments: Researcher: Detailed information is provided in the cited document according to sources of donor assistance both in cash and kind with a narration of such assistance

Peer Reviewer
Opinion: Agree

45: Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Receipt Budget; Annex15; <http://indiabudget.nic.in/ub2016-17/rec/annex15.pdf> (<http://indiabudget.nic.in/ub2016-17/rec/annex15.pdf>)
Comments: Researcher: The above cited document presents extensive information on tax expenditure/tax revenue foregone etc. but the information is not available for the budget year rather BY-1 and BY-2 with some information on intended beneficiaries . However, some core information is missing

Peer Reviewer
Opinion: Agree

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Receipt Budget: <http://indiabudget.nic.in/ub2016-17/afs/afs7.pdf> (<http://indiabudget.nic.in/ub2016-17/afs/afs7.pdf>)
Comments: Researcher: All information on estimates of earmarked revenues are presented in the above cited document. For example amount collected through education cess (deposited under Prarambhik Siksha Kosh) is shown in the above cited document in section C-(v) and estimate for the year 2016-17 is Rs. 20272.65 crore.

Peer Reviewer
Opinion: Agree

47: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Medium Term Fiscal Policy Statement; <http://indiabudget.nic.in/ub2016-17/frbm/frbm2.pdf> (<http://indiabudget.nic.in/ub2016-17/frbm/frbm2.pdf>) and Finance Minister's speech; <http://indiabudget.nic.in/ub2016-17/bs/bs.pdf> (<http://indiabudget.nic.in/ub2016-17/bs/bs.pdf>)

17/bs/bs.pdf) and budget highlights (key features); <http://indiabudget.nic.in/ub2016-17/bh/bh1.pdf> (<http://indiabudget.nic.in/ub2016-17/bh/bh1.pdf>)

Comments: Researcher: The above cited documents gives some information linking the objectives and policy goals of the government and the budget allocation (for example information given in the Medium Term Fiscal Policy Statement shows a link between proposed budget and stated policy goals, such as those related to fiscal issues like deficits etc.)

Peer Reviewer

Opinion: Agree

48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Medium Term Fiscal Policy Statement; <http://indiabudget.nic.in/ub2016-17/frbm/frbm2.pdf> (<http://indiabudget.nic.in/ub2016-17/frbm/frbm2.pdf>)

Comments: Researcher: After the implementation of the FRBM Act, rolling targets for broad fiscal indicators are being set and available in the cited document. However, it is very difficult to trace all these policy goals being translated into budgetary outlays. Hence option 'c' would be most appropriate.

Peer Reviewer

Opinion: Agree

49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Non financial data are not presented in any of the EPB documents

Comments: Researcher: Non financial data are not presented in any of the EPB documents

Peer Reviewer

Opinion: Agree

50: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: nonfinancial data on results are not presented

Comments: Researcher: The Result Framework Document, which was prepared by various ministries, provide information on outcomes but it is not part of the EBP and supporting documents.

Peer Reviewer

Opinion: Agree

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Earlier, Result Framework Document use to provide the information on outcomes. However, this was not part of the EBP and in recent years many ministries have stopped publishing this document.

Comments: Researcher: Result Framework Document, which was prepared by most of the ministries earlier, is not regularly produced and not part of the EBP.

Peer Reviewer

Opinion: Agree

52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Expenditure Budget Vol-I and II

Comments: Researcher: Cited documents give some information on the policies for the poorer and disadvantaged section of the population, but lacks detail information (methodology) as to how these estimates have been arrived at.

Peer Reviewer

Opinion: Agree

53: Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget Circular 2016-17; http://dea.gov.in/sites/default/files/budgetcircular2016-17_...
(http://dea.gov.in/sites/default/files/budgetcircular2016-17_0.pdf)

Comments: Researcher: Budget Circular 2016-17, gives the necessary guidelines for various departments/ministries for the required submissions.

Peer Reviewer

Opinion: Agree

54: Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.

b. (67) Yes, the core information is presented for the macroeconomic forecast.

c. (33) Yes, information is presented, but it excludes some core elements.

d. (0) No, information related to the macroeconomic forecast is not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: India does not produce pre-budget statement

Comments: Researcher: India does not produce pre-budget statement

Peer Reviewer

Opinion: Agree

55: Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.

c. (33) Yes, information is presented, but it excludes some core elements.

d. (0) No, information related to the government's expenditure policies and priorities is not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: India does not produce pre-budget statement

Comments: Researcher: India does not produce pre-budget statement

Peer Reviewer

Opinion: Agree

56: Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

b. (67) Yes, the core information is presented for the government's revenue policies and priorities.

c. (33) Yes, information is presented, but it excludes some core elements.

d. (0) No, information related to the government's revenue policies and priorities is not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: India does not produce pre-budget statement
Comments: Researcher: India does not produce pre-budget statement

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: India does not produce a Pre-Budget Statement.

57: Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: India does not produce pre-budget statement
Comments: Researcher: India does not produce pre-budget statement

Peer Reviewer

Opinion: Agree

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: b.

Sources: India does not produce pre-budget statement
Comments: Researcher: India does not produce pre-budget statement

Peer Reviewer

Opinion: Agree

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: THE APPROPRIATION (No. 2) BILL, 2016 (http://164.100.47.4/BillsTexts/LSBillTexts/Asintroduced/91_2...
(http://164.100.47.4/BillsTexts/LSBillTexts/Asintroduced/91_2016_LS_Eng.pdf))

Comments: Researcher: In India, the EBP is not re-published and Appropriation Bill also does not make special reference of the EBP. Therefore, the Appropriation Bill is the only document considered as part of the Enacted Budget. The Appropriations Bill only presents expenditures by administrative classification, so option 'c' would be the appropriate choice.

Peer Reviewer
Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: THE APPROPRIATION (No. 2) BILL, 2016 (http://164.100.47.4/BillsTexts/LSBillTexts/Asintroduced/91_2...
(http://164.100.47.4/BillsTexts/LSBillTexts/Asintroduced/91_2016_LS_Eng.pdf))

Comments: Researcher: In India, the EBP is not re-published and Appropriation Bill also does not make special reference of the EBP. Therefore, the Appropriation Bill is the only document considered as part of the Enacted Budget. The Appropriations Bill does not present expenditures by program.

Peer Reviewer
Opinion: Agree

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: THE APPROPRIATION (No. 2) BILL, 2016 (http://164.100.47.4/BillsTexts/LSBillTexts/Asintroduced/91_2...
(http://164.100.47.4/BillsTexts/LSBillTexts/Asintroduced/91_2016_LS_Eng.pdf))

Comments: Researcher: In India, the EBP is not re-published and Appropriation Bill also does not make special reference of the EBP. Therefore, the Appropriation Bill is the only document considered as part of the Enacted Budget. The Appropriations Bill does not present revenues by category.

Peer Reviewer
Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: THE APPROPRIATION (No. 2) BILL, 2016 (http://164.100.47.4/BillsTexts/LSBillTexts/Asintroduced/91_2...
(http://164.100.47.4/BillsTexts/LSBillTexts/Asintroduced/91_2016_LS_Eng.pdf))

Comments: Researcher: In India, the EBP is not re-published and Appropriation Bill also does not make special reference of the EBP. Therefore, the Appropriation Bill is the only document considered as part of the Enacted Budget. The Appropriations Bill does not present revenues by individual source.

Peer Reviewer
Opinion: Agree

63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Annual Financial Statement 2016-17; <http://indiabudget.nic.in/afs.asp> (<http://indiabudget.nic.in/afs.asp>) Debt Position of the Government of India in Receipt Budget 2016-17; <http://indiabudget.nic.in/ub2016-17/rec/annex5.pdf> (<http://indiabudget.nic.in/ub2016-17/rec/annex5.pdf>)

Comments: Researcher: All three estimates related to government borrowing and debt are presented. New borrowings and interest payment are mentioned in the Annual Financial Statement. Annex 5 of the Receipt Budget shows the amount of debt at the end of the budget year

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The enacted budget is only the Appropriation Bill which does not include information on government borrowing and debt. The document cities is from the EBP not the enacted budget.

Researcher response: I agree with the reviewer's comment but not with the suggested answer. The Appropriation Act does provide information on total interest payment on the debt for the budget year. Check entry no 36 on page 4 of the document (<http://164.100.24.219/BillsTexts/LSBillTexts/asintroduced/44...> (http://164.100.24.219/BillsTexts/LSBillTexts/asintroduced/44_2017_LS_Eng.pdf))

IBP comment: IBP acknowledges the peer reviewers comment and agrees with the researcher's response. Therefore, answer choice "c" is maintained.

64: What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget Highlights; <http://indiabudget.nic.in/ub2016-17/bh/bh1.pdf> (<http://indiabudget.nic.in/ub2016-17/bh/bh1.pdf>) Key to Budget Documents; <http://indiabudget.nic.in/ub2016-17/keybud/keybud2016.pdf> (<http://indiabudget.nic.in/ub2016-17/keybud/keybud2016.pdf>)

Comments: Researcher: The citizens budget excludes some key elements like macroeconomic forecast and contact information to get feedback from the citizens.

Peer Reviewer

Opinion: Agree

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://indiabudget.nic.in/index.asp> (<http://indiabudget.nic.in/index.asp>)

Comments: Researcher: Citizens budget (documents cited in question 65) are available in a website specifically created for the Union Budget. Hard copies can also be procured.

Peer Reviewer

Opinion: Agree

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No such mechanism exists

Comments: Researcher: The executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Peer Reviewer

Opinion: Agree

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Key to Budget Documents; <http://indiabudget.nic.in/ub2016-17/keybud/keybud2016.pdf> (<http://indiabudget.nic.in/ub2016-17/keybud/keybud2016.pdf>) Budget Highlights (key features); <http://indiabudget.nic.in/ub2016-17/bh/bh1.pdf> (<http://indiabudget.nic.in/ub2016-17/bh/bh1.pdf>)

Comments: Researcher: The above cited two documents are available at the time of budget presentation (enactment).

Peer Reviewer

Opinion: Agree

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: In Year Reports available at; <http://www.cga.nic.in/MonthlyReport/Published/6/2016-2017.as...>
(<http://www.cga.nic.in/MonthlyReport/Published/6/2016-2017.aspx>)

Comments: Researcher: Expenditure classification by administrative department wise is provided (for example click 'details' in column 2 in row 8 in the above cited page). However functional and economic classification is not provided.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: No details are provided by any of the three expenditure classifications.

Researcher response: I agree with the reviewer's comment but not with the suggested answer. The in year report does provide department wise aggregate expenditures. However for some technical reason it is not available for 2016-17 and 2017-18. However, the same can be still found for 2015-16.

IBP comment: IBP agrees with the researcher's assessment and notes that information for fiscal year 2016-17 was available prior to 31 December 2016 (the OBS research cut-off date).

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: In Year Reports; <http://www.cga.nic.in/MonthlyReport/Published/6/2016-2017.as...>
(<http://www.cga.nic.in/MonthlyReport/Published/6/2016-2017.aspx>)

Comments: Researcher: The In-Year Reports do not present actual expenditures by program. It is available only Ministry or Department-wise.

Peer Reviewer

Opinion: Agree with Comments

Comments: No expenditures for individual programs are provided. At the time of review details were not available even by ministry or department.

70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: In Year Report; <http://www.cga.nic.in/MonthlyReport/Published/6/2016-2017.as...>
(<http://www.cga.nic.in/MonthlyReport/Published/6/2016-2017.aspx>)

Comments: Researcher: IYR compare actual year-to-date expenditures with the original estimate for that period and also compare the actual expenditure for the BY-1 year for the same time period.

Peer Reviewer

Opinion: Agree

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: In Year Reports; <http://www.cga.nic.in/MonthlyReport/Published/6/2016-2017.as...>
(<http://www.cga.nic.in/MonthlyReport/Published/6/2016-2017.aspx>)

Comments: Researcher: Revenues are presented by categories including tax and non-tax.

Peer Reviewer

Opinion: Agree

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In Year Report; <http://www.cga.nic.in/MonthlyReport/Published/6/2016-2017.as...>
(<http://www.cga.nic.in/MonthlyReport/Published/6/2016-2017.aspx>)

Comments: Researcher: If we click on 'details' on the second column in the above cited document, information is provided on individual sources of revenue.

Peer Reviewer

Opinion: Agree

73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: In Year Reports; <http://www.cga.nic.in/MonthlyReport/Published/6/2016-2017.as...>
(<http://www.cga.nic.in/MonthlyReport/Published/6/2016-2017.aspx>)

Comments: Researcher: If we click on 'Revenue Receipts' in the above cited document, we can see a comparison of actual year-to-date revenues with the original estimate for that period (based on the enacted budget) and also the same period in the previous year.

Peer Reviewer

Opinion: Agree

74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In Year Report; <http://www.cga.nic.in/MonthlyReport/Published/6/2016-2017.as...>
(<http://www.cga.nic.in/MonthlyReport/Published/6/2016-2017.aspx>) Central Government Borrowings; <http://dea.gov.in/central-government-borrowings> (<http://dea.gov.in/central-government-borrowings>)

Comments: Researcher: Interest payment and new net borrowing are presented in the first page of IYR cited above. The quarterly debt report published by the Finance Ministry (second citation above) presents the debt outstanding.

Peer Reviewer

Opinion: Agree

75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Quaterly report on Central Government Borrowings available at; <http://dea.gov.in/central-government-borrowings>
(<http://dea.gov.in/central-government-borrowings>)

Comments: Researcher: The report contains detailed information on government borrowings. The only important information missing is interest rates, hence option 'b'

Peer Reviewer

Opinion: Agree

76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Mid Year Review Report; <http://finmin.nic.in/reports/MYR201516English.pdf> (<http://finmin.nic.in/reports/MYR201516English.pdf>)

Comments: Researcher: Chapter III of the above cited document provides some information on the macroeconomic outlook and forecast but the information is not complete and specific to the demand of the question. Additionally, Section 1.31, 1.32, 1.33 on page 13 provides some forecast for the entire year.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The mid-year review should be released within 3 months after the mid-point. The 2016-17 mid-year review has not yet been published -- it should have been published between Oct 1 to Dec 31 2016. The most recent mid-year review available is for the fiscal year 2015-16.

Researcher response: I agree with the reviewer's comment and suggested answer. The MYR for FY 2016-17 was not published

77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Mid Year Review; <http://dea.gov.in/mid-year-review> (<http://dea.gov.in/mid-year-review>)

Comments: Researcher: The mid year review provide Estimates for the year, actual expenditure of first 6 months of various minsteries and departments. However, the estimates are not updated in the MYR (A-34 of the above document)

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The mid-year review should be released within 3 months after the mid-point. The 2016-17 mid-year review has not yet been published -- it should have been published between Oct 1 to Dec 31 2016. The most recent mid-year review available is for the fiscal year 2015-16.

Researcher response: I agree with the reviewer's comment.

78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Mid Year Review Report

Comments: Researcher: Mid-Year Review present expenditure estimates by Administrative classification. (A-34 and A-40 of the above cited document gives plan and non plan expenditure of various departments/Ministries)

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The mid-year review should be released within 3 months after the mid-point. The 2016-17 mid-year review has not yet been published -- it should have been published between Oct 1 to Dec 31 2016. The most recent mid-year review available is for the fiscal year 2015-16.

Researcher response: I agree with the reviewer;s comment and suggested answer. The MYR for 2016-17 was not published.

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Mid Year Review Report

Comments: Researcher: Mid Year Review Report presents expenditure estimate by Ministry/Department and not beyond.

Peer Reviewer

Opinion: Agree with Comments

Comments: The mid-year review should be released within 3 months after the mid-point. The 2016-17 mid-year review has not yet been published -- it should have been published between Oct 1 to Dec 31 2016. The most recent mid-year review available is for the fiscal year 2015-16.

Researcher response: I agree with the reviewer;s comment. The MYR for 2016-17 was not published.

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Mid Year Review Report 2015-16

Comments: Researcher: The Mid Year Review report includes updated revenue estimates for April to September of the fiscal year 2015-16 and revenue estimates for subsequent 6 months are not projected or reported

Peer Reviewer

Opinion: Agree with Comments

Comments: The mid-year review should be released within 3 months after the mid-point. The 2016-17 mid-year review has not yet been published -- it should have been published between Oct 1 to Dec 31 2016. The most recent mid-year review available is for the fiscal year 2015-16.

Researcher response: I agree with the reviewer;s comment. The MYR for 2016-17 was not published.

81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Mid Year Review Report

Comments: Researcher: Annexure A-31 (tax revenue), A-32 (non-tax revenue) and A-33 (Capital Receipts) of the Mid Year Review provides revenue estimates by category

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The mid-year review should be released within 3 months after the mid-point. The 2016-17 mid-year review has not yet been published -- it should have been published between Oct 1 to Dec 31 2016. The most recent mid-year review available is for the fiscal year 2015-16.

Researcher response: I agree with the reviewer;s comment . The MYR for 2016-17 was not published. However, the suggested and actual answers are same.

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Mid Year Review Report

Comments: Researcher: Annexures A-31 and A-32 in the above cited document gives individual sources of revenue accounting for all revenue.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The mid-year review should be released within 3 months after the mid-point. The 2016-17 mid-year review has not yet been published -- it should have been published between Oct 1 to Dec 31 2016. The most recent mid-year review available is for the fiscal year 2015-16.

Researcher response: I agree with the reviewer;s comment and suggested score. The MYR for 2016-17 was not published.

83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Mid Year Review Report.

Comments: Researcher: The MYR provides actual position of debt after the six months of the ongoing financial year. However, there is no updated estimate of the government borrowings in the Mid year Review report for the remaining six months. There is no revision of the original estimates.

Peer Reviewer

Opinion: Agree with Comments

Comments: The mid-year review should be released within 3 months after the mid-point. The 2016-17 mid-year review has not yet been published -- it should have been published between Oct 1 to Dec 31 2016. The most recent mid-year review available is for the fiscal year 2015-16.

Researcher response: I agree with the reviewer;s comment. The MYR for 2016-17 was not published.

84: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Year End Report (Union Government Appropriation Account, Civil-2015-16)

Comments: Researcher: Estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion. For example in the attached document for Department of Agriculture and Cooperation under the Ministry of Agriculture, the highlighted part on page 24 explains why the allocated amount has remained un-utilized.

Peer Reviewer

Opinion: Agree

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Year End Report (below mentioned two documents); Union Government Finance Accounts 2015-16:

<http://cga.nic.in/FinanceReport/Published/2015-2016.aspx> (<http://cga.nic.in/FinanceReport/Published/2015-2016.aspx>) Union governmnet

Appropriation Accounts (civil) <http://cga.nic.in/AppropriateReport/Published/2015-2016.aspx>
(<http://cga.nic.in/AppropriateReport/Published/2015-2016.aspx>)

Comments: Researcher: Union Government Finance Accounts provides the Functional and Economic Classification and the Appropriation Accounts (civil) provides the administrative classification. In particular, in the attached document, page 149 (printed in the document), column 2 shows "B-Social services-contd" this would be economic classification, "(a)-Education, Sports, Art and Culture.." would be Administrative classification and the heads below it shows the functional classification

Peer Reviewer

Opinion: Agree

IBP comment: n/a

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Year End Report titled Union Government Finance Accounts (civil)-2015-16

Comments: Researcher: the Union Government Finance Accounts (civil) provides estimates for programs accounting for all expenditures. As an example, please refer to page no 147 of the attached document. This gives expenditure for major programmes for school education.

Peer Reviewer

Opinion: Agree

87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Union Government Finance Accounts-2015-16

Comments: Researcher: Union Government Finance Accounts provides the details of actual revenue from different sources. The differences between the enacted levels and the actual outcome for revenues are not presented (please see attached statement from the report)

Peer Reviewer

Opinion: Agree

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Year End Report; Union Government Finance Accounts 2015-16 <http://www.cga.nic.in/FinanceReport/Published/2015-2016.aspx>
(<http://www.cga.nic.in/FinanceReport/Published/2015-2016.aspx>)

Comments: Researcher: The statement 'DETAILED ACCOUNT OF REVENUE RECEIPTS AND CAPITAL RECEIPTS BY MINOR HEADS' (attached in the previous question) in the above cited document provides actual revenue for the year by different categories (tax, non tax).

Peer Reviewer

Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Union Government Finance Accounts 2015-16; <http://www.cga.nic.in/FinanceReport/Published/2015-2016.aspx> (<http://www.cga.nic.in/FinanceReport/Published/2015-2016.aspx>)

Comments: Researcher: The statement "DETAILED ACCOUNT OF REVENUE RECEIPTS AND CAPITAL RECEIPTS BY MINOR HEADS" in the above cited document presents individual sources of revenue accounting for all revenue.

Peer Reviewer

Opinion: Agree

90: Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: YER-Union Government Finance Accounts 2015-16

Comments: Researcher: "STATEMENT OF DEBTS AND OTHER INTEREST BEARING OBLIGATIONS OF GOVERNMENT" in the Union Government Finance Accounts 2015-16 (YER) provides all the necessary information on borrowing, debt, interest payment and other information. However the information is available in a slightly different format; where opening balance, addition during the year, discharges during the year, closing balance and the interest paid. (see attached)

Peer Reviewer

Opinion: Agree

91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: Year End Report <http://www.cga.nic.in/AppropriateReport/Published/2015-2016...>
(<http://www.cga.nic.in/AppropriateReport/Published/2015-2016.aspx>) <http://www.cga.nic.in/FinanceReport/Published/2015-2016.aspx>
(<http://www.cga.nic.in/FinanceReport/Published/2015-2016.aspx>)

Comments: Researcher: Estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented in the YER.

Peer Reviewer

Opinion: Agree

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Year End Report

Comments: Researcher: Estimates of the differences between the original estimates of non-financial data on inputs and the actual outcome are not presented in the YER

Peer Reviewer

Opinion: Agree

93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: YER

Comments: Researcher: Non Financial data is not included in the YER as it is not included in the EBP

Peer Reviewer

Opinion: Agree

94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: YER- Union Budget Finance Accounts 2015-16

Comments: Researcher: The actual expenditure on the existing/new policies that are intended to benefit directly the country's most impoverished and vulnerable populations is given (see page 163-165, highlighted in the attached document)

Peer Reviewer

Opinion: Agree

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Year End Report

Comments: Researcher: The differences between the original estimates of extra-budgetary funds and the actual outcome is not presented in the Year End Report

Peer Reviewer

Opinion: Agree

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Accounts at a Glance 2015-16 <http://cga.nic.in/writereaddata/AccountAtAGlance20152016Engl...>
(<http://cga.nic.in/writereaddata/AccountAtAGlance20152016English.pdf>)

Comments: Researcher: Page 13-16 contains the Financial Statements section in the above cited document. However, the information is not as exhaustive as that of New Zealand, the example cited in the question.

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://www.cga.nic.in/FinanceReport/Published/2015-2016.aspx> (<http://www.cga.nic.in/FinanceReport/Published/2015-2016.aspx>)

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Comptroller and Auditor General of India; <http://www.saiindia.gov.in/audit-reports> (<http://www.saiindia.gov.in/audit-reports>)

Comments: Researcher: Comptroller and Auditor General (CAG), the SAI of India has been conducting all three types of audits. The reports can be found at the above cited link.

Peer Reviewer

Opinion: Agree

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Duties and Powers of C&AG India Act 1971 <http://cag.gov.in/content/dpc-act-cags-duties-powers-and-con...>
(<http://cag.gov.in/content/dpc-act-cags-duties-powers-and-conditions-service#chapter1>)

Comments: Researcher: As part of the DPC Act of the CAG, and looking at all the three types of audit, it has been observed that all the expenditures of the Union Government have been audited by the CAG. Further as per the mandate of the CAG, all the expenditures carried out by the Union Government i part of CAGs audit purview. Various audit reports can be viewed at <http://cag.gov.in/audit-reports> (<http://cag.gov.in/audit-reports>)

Peer Reviewer

Opinion: Agree

99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://cag.gov.in/content/report-no-9-2016-union-commercial-...> (<http://cag.gov.in/content/report-no-9-2016-union-commercial-financial-reports-central-public-sector-enterprises>)

Comments: Researcher: All Extra Budgetary Funds are audited by the SAI of India. The Act empowers SAI to audit extra budgetary resources, primarily the Public Sector Undertakings. Other than that, funds going out from the Consolidated Fund of India are under the purview of a statutory auditor and the CAG acts there as Supplementary Auditor.

Peer Reviewer

Opinion: Agree

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
b. (0) No, the annual Audit Report(s) does not include an executive summary.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.saiindia.gov.in/audit-reports> (<http://www.saiindia.gov.in/audit-reports>) <http://cag.gov.in/content/report-no-9-2016-union-commercial-...> (<http://cag.gov.in/content/report-no-9-2016-union-commercial-financial-reports-central-public-sector-enterprises>)

Comments: Researcher: All Audit reports prepared by SAI have either an executive summary or the overview or highlights of the report which summaries the overall content in the report.

Peer Reviewer

Opinion: Agree with Comments

Comments: The Financial Audit Report of the Comptroller and Auditor General of India 2014-15 has as Chapter 1: An Overview of Union Finance 2014-15.

101: Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
b. (67) Yes, the executive reports publicly on most audit findings.
c. (33) Yes, the executive reports publicly on some audit findings.
d. (0) No, the executive does not report on steps it has taken to address audit findings.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://dhi.nic.in/writereaddata/Ebook_HeavyAnnualReportEng_2...
(http://dhi.nic.in/writereaddata/Ebook_HeavyAnnualReportEng_2015_16/Heavy_Annual_Report_Eng_2015_16.html)

Comments: Researcher: The response by the executive on the recommendations of the audit is not easy to find. It (<http://find.It>) is usually embedded in documents or appended at the end of the annual reports in few pages. The write up is either absent or very limited. Page 84-86 of the above cited report of Department of Public Enterprises contain observations of the CAG (SAI).

Peer Reviewer

Opinion: Agree with Comments

Comments: The above indicates that each department/ministry has the discretion to report back on actions taken against audit findings.

102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: http://164.100.47.194/Loksabha/Committee/reports_page.aspx?t... (http://164.100.47.194/Loksabha/Committee/reports_page.aspx?tab=6) http://164.100.47.193/lsscommittee/Public%20Accounts/16_Publ...

(http://164.100.47.193/lsscommittee/Public%20Accounts/16_Public_Accounts_58.pdf)

Comments: Researcher: The legislature reports publicly on most audit recommendations and are available in the respective committee websites. One of such reports have been attached for reference

Peer Reviewer

Opinion: Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://164.100.47.192/Loksabha/Committee/CommitteeHome.aspx> (<http://164.100.47.192/Loksabha/Committee/CommitteeHome.aspx>)
http://rajyasabha.nic.in/rsnew/rs_rule/rulesdrpscscs.asp (http://rajyasabha.nic.in/rsnew/rs_rule/rulesdrpscscs.asp)

Comments: Researcher: In India there is a system of examining Executive Budget Proposal of each Department/Ministry by Departmentally Related Standing Committees. However, the committee comprises of Members of Parliament (lawmakers) from both the houses. The major role of such committees is to keep an eye on the functioning of the executive and to keep the system more participatory and transparent. Hence, it cannot be strictly called an independent fiscal institute. For more information on such committees, links have been provided above

Peer Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: There is no IFI in India.

Peer Reviewer

Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).

- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: There is no IFI in India.

Peer Reviewer

Opinion: Agree

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: d.

Sources: <http://indianexpress.com/article/business/budget/budget-sess...> (<http://indianexpress.com/article/business/budget/budget-session-of-parliament-to-begin-on-feb-23-jaitley-hopeful-of-gst/>)

Comments: Researcher: Since India does not produce Pre-Budget Statement, there is no debate on the union budget before the EBP is tabled in the Parliament.

Peer Reviewer

Opinion: Agree

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget Speech of the Finance Minister attached for the Union Budget 2016-17 to ascertain the date of tabling of EBP.

Comments: Researcher: The budget is presented on the last working day of February (this is a convention and there is no written law for the same). The legislature receives the EBP on the same day. The financial/budget year in India starts from April 1 and ends on 31 March. FY 2016-17 budget was tabled in Parliament on 29 Feb 2016

Peer Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

e. Not applicable/other (please comment).

Answer: d.

Sources: Appropriation Bill 2016 attached to ascertain the date of approval of EBP

Comments: Researcher: As per rules, legislature must approve the budget on or before 31 March of every year, which is the last day of the previous financial year. However, in practice, budget debate continues in the parliament for couple of months even after the start of the financial year. For this delay there is a provision called 'vote on account' which authorises the executive to meet the expenditure requirements for the initial couple of months. Further, the Appropriation Act is generally notified in the month of May/June (attached). The appropriation Bill 2016 was passed by the Lok Sabha (lower house) on 3 May 2016, by the Rajya Sabha (upper house) on 11 May 2016 and got the assent of the President on 14 May 2016.

Peer Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: In law, the legislature has unlimited authority to amend the Executive's Budget Proposal. But in practice, there is hardly any instance where this have witnessed such authority being used.

Comments: Researcher: The only sections of the budget expenditure that cannot be amended relates to expenditures under the head 'charged' to the Consolidated Fund of India under Article 113 (3). These expenditures are related to constitutional functionaries, "but nothing in this clause shall be construed as preventing the discussion in either House of Parliament of any of those estimates". This provision ensures that constitutional functionaries/bodies such as President of India, Supreme Court, High Courts, Union Public Service Commission, Election Commission, etc are not beholden to the executive or the legislature for meeting their expenses and can therefore function impartially. Further, legislature have the power to amend the EBP through the Departmentally Related Standing Committees, but in practice there is hardly any alteration seen.

Peer Reviewer

Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: No amendments were offered

Comments: Researcher: No amendments were offered

Peer Reviewer

Opinion: Agree

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Attached report on Demand for Grants for department for health research

Comments: Researcher: specialized budget or finance committee do not examine the Executive's Budget Proposal. Demand for Grants for different Departments/Ministries after tabling in the parliament are referred to various Department Standing Committees for detailed discussion.

Peer Reviewer

Opinion: Agree

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The standing committee report on demand for health is attached

Comments: Researcher: After the finance minister presents the budget, a general discussion is held for 4-5 days. The house is then adjourned and the demand for grants of various ministries/departments is examined by Standing Committees of the Parliament. These standing committees are required to submit their reports to the house within a specified period of time, which is before the budget being adopted.

Peer Reviewer

Opinion: Agree

IBP comment: IBP notes that the EBP was submitted at the end of February 2016; well over a month was taken to deliberate and publish the report, which is dated 27th April.

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: In year reports are not examined by legislature committees

Comments: Researcher: The Standing Committees publish reports on Action Taken by the Government on its earlier recommendations in the report on Demand for Grants for such Department/Ministry. Such Reports scrutinize the allocation of funds for various heads and point out any anomalies along with recommendations. However, the in year reports are not scrutinized by such committees

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Standing Committee have the function of examining accounts during the year. For example one of the functions of the Public Accounts Committee is as follows: (2) Public Accounts Committee Examination of the statement of accounts showing the appropriation of sums granted by Parliament for the expenditure of the Government of India, the annual finance accounts of the Government and such other accounts laid before the House as the Committee may think fit. In scrutinising the Appropriation Accounts of the Government of India and the Report of the Comptroller & Auditor General of India thereon, the Committee has to satisfy that : - (a) the moneys shown in the accounts as having been disbursed were legally available for, and applicable to, the service or purpose to which they have been applied or charged; (b) the expenditure conforms to the authority which governs it; (c) every re-appropriation has been made in accordance with the provisions made in this behalf under rules framed by competent authority.

http://164.100.47.194/Loksabha/Committee/Comm_Introductionne...

(http://164.100.47.194/Loksabha/Committee/Comm_Introductionnew.pdf#page=3) The following website shows the numerous reports presented in 2016-17 by the Public Accounts Finance Committee <http://164.100.47.194/Loksabha/Committee/CommitteeInformatio...>

(http://164.100.47.194/Loksabha/Committee/CommitteeInformation.aspx?comm_code=26&tab=0)

Researcher response: I do not agree with the reviewer's comment and the suggested score. Most of the reports by the Public Accounts Committee are in the nature of ex-post review or the report is about some specific issue or scheme which does not necessarily follow the budget cycle. In the 16th Lok Sabha, starting from 2014 till August 2017, the PAC published 81 reports but none on budget implementation of any ongoing year (IYR or any such analysis). The list of the reports, as shared by the reviewer, is available at; <http://164.100.47.194/Loksabha/Committee/CommitteeInformatio...> (http://164.100.47.194/Loksabha/Committee/CommitteeInformation.aspx?comm_code=26&tab=0)

IBP comment: IBP acknowledges the peer reviewer's comment but for cross-country consistency purposes, agrees with the researcher's response of "d".

115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget Manual 2010 attached: http://dea.gov.in/sites/default/files/Budget_Manual_1.pdf

(http://dea.gov.in/sites/default/files/Budget_Manual_1.pdf)

Comments: Researcher: "No expenditure shall be incurred which may have the effect of exceeding the total grant or appropriation authorized by Parliament by law for a financial year, except after obtaining a supplementary grant or appropriation or an advance from the Contingency Fund" see page 111 of the attached Budget Manual

Peer Reviewer

Opinion: Agree

116: Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Attached first Supplementary Demand for Grants for 2016-17

Comments: Researcher: The additional grant needed to meet the required expenditure of the government is called Supplementary Grants. The executive need to get the approval of the legislature under article 115 of the Indian Constitution. Further, Article 265, 266 and 112 of the Indian constitution vests "the power over the purse in the hands of chosen representatives" by providing that "no tax shall be levied or collected except by authority of law, no expenditure can be incurred except with the authorization of the legislature, and President shall, in respect of every financial year, cause to be laid before Parliament, "annual financial statement"

Peer Reviewer
Opinion: Agree

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no law which defines the lower limit of government spending in any Ministry/Department. This is also the reason for the difference, sometimes big, between the Budgeted Expenditure and the Actual Expenditure.

Peer Reviewer
Opinion: Agree

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: http://164.100.47.193/lssccommittee/Public%20Accounts/16_Publ...
(http://164.100.47.193/lssccommittee/Public%20Accounts/16_Public_Accounts_42.pdf)

Comments: Researcher: There is no information available with regard to the action taken report produced and made available by the relevant committee (e.g. Public Accounts Committee, which is responsible for scrutiny and submit an Action taken report back to the Parliament) of the Parliament of India on the Reports produced by SAI (on annual accounts of the government).

Peer Reviewer
Opinion: Disagree

Suggested answer: b.

Comments: The reviewer has misunderstood the question. The cited document shows that the Public Accounts Committee did read the Audit Report dated 22nd Dec 2015 and published a finding by 20 April 2016

Researcher response: I agree with the reviewer's comment but not with the suggested answer. The CAG report on financial audit is presented in the parliament and then referred to the Public Accounts Committee. The PAC take certain number of paras from the report and then further refer the same to sub committees and finally the report is presented only on those paras. In a parallel process, various observations arising in the audit process are raised by the CAG with the respective Ministries/Departments. The last report on accounts of Union Govt. is for 2014-15, which was put in public domain by the CAG on 7th Jan. 2016 (within the required time). This report was tabled in the parliament as per the constitutional requirement and then the PAC selected few paras out of this report for detailed scrutiny shown by the 'subject selected' section of the committee. Further, the report was prepared by the committee and published on 31 March 2017, which was available in the public domain on 7 April 2017 (based on javascript test). Hence, the recommendations were published (in public domain) after 16 months of its availability. Hence, the option should be 'c'.

IBP comment: As this question is asking about when the Public Accounts Committee examined the Audit Report, rather than when it was published, IBP agrees with the peer reviewer's assessment. Therefore, for cross-country consistency, the researcher's response is revised from "c" to "b".

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Under article 148 of the Constitution of India, The Comptroller and Auditor General (CAG) of India is appointed by the President of India on the recommendation of the executive and enjoys the same status as a judge of the Supreme Court. Judiciary has no role in appointment of CAG in India.

Comments: Researcher: Though the President of India appoints the CAG, the recommendation is made by the Executive. However, the independence and unbiased functioning of the office of CAG is ensured through various provisions in the constitution of India: 1. The salary and other conditions of service of the Comptroller and Auditor-General shall be such as may be determined by Parliament by law and, until they are so determined, shall be as specified in the Second Schedule: Provided that neither the salary of a Comptroller and Auditor-General nor his rights in respect of leave of absence, pension or age of retirement shall be varied to his disadvantage after his appointment. 2.The Comptroller and Auditor-General shall not be eligible for further office either under the Government of India or under the Government of any State after he has ceased to hold his office. 3.Subject to the provisions of this Constitution and of any law made by parliament, the conditions of service of persons serving in the Indian Audit and Accounts Department and the administrative powers of the Comptroller and Auditor-General shall be such as may be prescribed by rules made by the President after consultation with the Comptroller and Auditor-General. 4. The administrative expenses of the office of the Comptroller and Auditor-General including all salaries, allowances and pensions payable to or in respect of persons serving in that office, shall be charged upon the Consolidated Fund of India.

Peer Reviewer

Opinion: Agree

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: He can be only removed by the President after special resolution passed in both the houses of the Parliament with special majority (Article 148 of the Constitution of India)

Comments: Researcher: CAG can be removed from office in a manner and on grounds like Judge of a Supreme Court. Hence, the office of CAG is fairly independent in its working.

Peer Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://indiabudget.nic.in/ub2016-17/eb/sbe36.pdf> (<http://indiabudget.nic.in/ub2016-17/eb/sbe36.pdf>)

Comments: Researcher: Article 148 (6) says "The Administrative expenses of the office of the Comptroller and Auditor General, including all salaries, allowances and pensions payable to or in respect of pensions serving in that office, shall be charged upon the Consolidated Fund of India" and hence not voted upon in the Parliament.

Peer Reviewer

Opinion: Agree

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Attached relevant Act which provides information on the power of the CAG. The same can be accessed at http://www.saiindia.gov.in/sites/default/files/cag_pdf/DPC20... (http://www.saiindia.gov.in/sites/default/files/cag_pdf/DPC2014.pdf) Refer to page no 14 and 15 and a, b, c under serial no 13

Comments: Researcher: CAG has complete authority of auditing government accounts.

Peer Reviewer

Opinion: Agree

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://cag.gov.in/content/audit-advisory-board> (<http://cag.gov.in/content/audit-advisory-board>)

Comments: Researcher: There is an Advisory Body within SAI of India, which does provide suggestions on matters relating to audit, including coverage, scope and prioritization of audits together with suggestions regarding audit approaches and techniques within the framework of the Constitution and statutory mandate of the CAG of India. However, there is no mention about how many times they sit and discuss the Audit Process etc. annually and the "Independent" nature of this body.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The above website states clearly the functions of the Audit Advisory Board: The Audit Advisory Board Provides suggestions on matters relating to audit, including coverage, scope and prioritization of audits together with suggestions regarding audit approaches and techniques within the framework of the Constitution and statutory mandate of the Comptroller & Auditor General of India. The members of the Audit Advisory Board will function in an honorary capacity. The above does not indicate any review of the audit process of the SAI of India.

Researcher response: I agree with the reviewer's comment and score.

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Attached reports of the Public Account Committee (List of officials from the office of CAG highlighted). Please check page 62 in the first report and page 11 in the second report

Comments: Researcher: Senior CAG officials are present in almost all Public Account Committee (PAC) meetings. This information can be found in minutes of the Committee meetings where the list of members is given (as appendix).

Peer Reviewer

Opinion: Agree

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: In the budget making process in India, executive holds a few pre-budget consultations with industry groups, trade unions, social sectors and budget groups etc. During the last few years, Finance Minister has been meeting with larger civil society groups before the budget is finalised. but the discussions are open to invited groups only. <http://indianexpress.com/article/business/business-others/finance-ministry-to-begin-pre-budget-consultations-from-jan-4/>

Comments: Researcher: Suggestions from the general public are also sought online on; <https://secure.mygov.in/group-issue/people-partners-suggestions-invited-budget/> However, these are not formal arrangements or legally binding. In addition, in its last union budget (2016-17), the government also started a campaign prior to the budget whereby ministers would 'hit the road' for 'people's budget' (attached file) whereby different ministers would visit two constituencies, other than their own, to take feedback from the public. However, this was initiated only for 2016-17 union budget and also there was no systematic documentation of the feedback from the public on various issues and how this was incorporated in the formulation of the budget.

Peer Reviewer

Opinion: Agree

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: Pre Budget consultations are ad-hoc in nature and not a formal process in India initiated since 2010. The Constitution or any other law does not make it a mandatory process.

Comments: Researcher: The pre-budget consultation does include groups that represents the vulnerable and under-represented sections of the society (like Scheduled Castes, Scheduled Tribes, persons with disabilities etc.) and the same is reflected in the budget also in the form of separate statements like Schedule Caste Sub Plan, Tribal Sub-Plan, Gender Budget Statement, Child Budget Statement. However, the pre-budget consultations are not binding and also not an open forum. Organisations/groups can participate only by invitation and the recommendations made may not necessarily be incorporated in the budget.

Peer Reviewer

Opinion: Agree

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: b. (67)

Sources: <http://www.business-standard.com/article/economy-policy/econ...> (http://www.business-standard.com/article/economy-policy/economists-ask-jaitley-to-boost-investment-with-fiscal-prudence-115011301431_1.html)
<http://economictimes.indiatimes.com/news/economy/policy/budg...> (<http://economictimes.indiatimes.com/news/economy/policy/budget-2016-finance-minister-arun-jaitley-to-meet-economists-on-saturday/articleshow/51134916.cms>) <http://timesofindia.indiatimes.com/business/india-business/F...> (<http://timesofindia.indiatimes.com/business/india-business/FM-holds-pre-budget-talks-with-farm-sector-and-trade-unions/articleshow/50446197.cms>) <http://www.ndtv.com/india-news/arun-jaitley-to-begin-pre-bud...> (<http://www.ndtv.com/india-news/arun-jaitley-to-begin-pre-budget-consultations-from-january-4-1261113>)

Comments: Researcher: Finance Minister meet with different groups in pre budget consultations. However, such consultations are not open forum and also it is not mandatory for the Finance Minister to incorporate inputs received from such consultations. Attached are the public releases by the Press Information Bureau (PIB) of such consultations which gives a fair idea what is discussed in such consultations.

Peer Reviewer

Opinion: Agree

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: <http://indianexpress.com/article/opinion/columns/social-audi...> (<http://indianexpress.com/article/opinion/columns/social-audit-isnt-enough/>) http://www.socialaudit.ap.gov.in/SocialAudit/wages/AboutUs_N... (http://www.socialaudit.ap.gov.in/SocialAudit/wages/AboutUs_New.jsp) <http://timesofindia.indiatimes.com/city/lucknow/Indira-Awas-...> (<http://timesofindia.indiatimes.com/city/lucknow/Indira-Awas-Yojana-also-comes-under-social-audit/articleshow/27321486.cms>) http://mhrd.gov.in/sites/upload_files/mhrd/files/upload_docu... (http://mhrd.gov.in/sites/upload_files/mhrd/files/upload_document/Tamil%20Nadu.pdf) http://mhrd.gov.in/sites/upload_files/mhrd/files/upload_docu... (http://mhrd.gov.in/sites/upload_files/mhrd/files/upload_document/SSA%20-%20Gujarat%20-%20SMC%2022-3-2011%20with%202-%2004%20and%204-11-2011%20revised%20GR.pdf)

Comments: Researcher: Social Audits are conducted in government flagship programmes like National Rural Employment Guarantee Scheme (NREGS). Similarly School Management Committees (which include parents, local government officials and teachers), under the Right to Education are constituted to look into the expenditure done by schools from specific grants received. Village health and sanitation committee monitor the implementation of health related initiatives and provide inputs on health related issues. However, these mechanisms are still not strictly adhered to by all the states. Additionally, because social audits are initiated by civil society and not the state, answer choice "d" is selected.

Peer Reviewer

Opinion: Agree

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: As the executive was assessed not to use public participation mechanisms during the budget implementation stage in question 128, the appropriate response to this question is "b".

Peer Reviewer

Opinion: Agree

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: <http://indianexpress.com/article/opinion/columns/social-audit-isnt-enough/>) <http://www.pacsindia.org/projects/mgnrega-employment-rights/> ... (<http://www.pacsindia.org/projects/mgnrega-employment-rights/social-audits-and-asset-maps>) <http://www.arogyakeralam.gov.in/index.php/special-initiaves/> ... (<http://www.arogyakeralam.gov.in/index.php/special-initiaves/socialaudit->) <http://www.thehindu.com/news/national/social-audit-of-rte-ex...> (<http://www.thehindu.com/news/national/social-audit-of-rte-exposes-state-of-school-education/article2132126.ece>) http://mdm.nic.in/Files/Social_Audit/Social_Audit_Guidelines... (http://mdm.nic.in/Files/Social_Audit/Social_Audit_Guidelines/2014/Guidelines-Social-Audit-3-7-2014.pdf)

Comments: Researcher: The social audit process generally covers the flagship programmes at sub national level, where they are actually implemented (at panchayat or district level). The evidence shows that such audits are restricted to 'delivery of public services', 'implementation of social spending' and to some extent 'implementation of public investment projects'

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: There is no participation or engagement of citizens during implementation of the budget that is led by the Ministry of Finance, the lead budget agency in the country. Initiatives by line ministries or initiatives by specific state governments are not to be considered as applicable.

Researcher response: I agree with the reviewer's comment and suggested answer.

IBP comment: IBP also notes that as the executive was assessed not to use public participation mechanisms during the budget implementation stage in question 128, the appropriate response to this question is "b".

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: c. (33)

Sources: http://mdm.nic.in/Files/Social_Audit/Social_Audit_Guidelines...
(http://mdm.nic.in/Files/Social_Audit/Social_Audit_Guidelines/2014/Guidelines-Social-Audit-3-7-2014.pdf)

Comments: Researcher: Social audits are held in the implementation phase of the budget. Public participation in the budget formulation is very limited and restricted on broad themes with selected groups (social sector groups, economists, trade unions)

Peer Reviewer

Opinion: Agree with Comments

Comments: The government engages with citizens only during the formulation of the budget not during implementation. The example cited is left to the initiative of states and is not mandated at the national level.

IBP comment: The researcher's comment refers to social audits. However, the social audits are not considered a formal participation mechanism implemented by the executive. The researcher notes that the prior information shared regarding the pre-budget consultation is limited, therefore answer choice "c" is accepted.

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: No feedback on public's inputs on formulation of budget is provided

Comments: Researcher: The executive does not publish any written record which states how the public feedback has been incorporated in the formulation of the budget

Peer Reviewer

Opinion: Agree

IBP comment: For cross-country consistency purposes, IBP would accept answer choice "c" based on the reports the researcher has cited in question 125. Therefore, the researcher has revised the response from "d" to "c".

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.

- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: na

Comments: Researcher: As the executive was assessed not to use public participation mechanisms during the budget implementation stage in question 128, the appropriate response to this question is "d".

Peer Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: There is no law or rule to incorporate the time table for public participation mechanism in the formulation of union budget.

Comments: Researcher: The budget calendar is not circulated publicly. It is circulated only internally among the line ministries to ascertain the respective demand for grants. The pre-budget consultation with various groups is not open for general public and is strictly by invitation. However, the general public can send its feedback on the ministry's portal at http://finmin.nic.in/suggestion_comments/budgetsuggestion.as... (http://finmin.nic.in/suggestion_comments/budgetsuggestion.asp) In its last union budget (2016-17), the government also started a campaign prior to the budget whereby ministers would 'hit the road' for 'people's budget' (attached file) whereby different ministers would visit two constituencies, other than their own, to take feedback from the public. However, this was initiated only for 2016-17 union budget and also there was no systematic documentation of the feedback from the public on various issues and how this was incorporated in the formulation of the budget.

Peer Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: na

Comments: Researcher: Line ministries do not ask for public inputs for the annual budget. The campaign for union budget 2016-17, under which various union government minister's were asked to visit at least two constituencies, other than their own, is such initiative but the feedback was not documented and shared. Also, how such feedback was incorporated in the formulation of the budget was not made public.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The Ministry of Human Resource Development, Department of School Education and Literacy, Government of India has initiated social audits by CSO in 9 pilot states in the process of implementing the program of Mid-day Meal Scheme. Clear guideline were provided in 2014 and thus far social audits have been conducted in 8 states and reports have been submitted. Guideline: http://mdm.nic.in/Files/Social_Audit/Social_Audit_Guidelines... (http://mdm.nic.in/Files/Social_Audit/Social_Audit_Guidelines/Social_Audit_Guidelines_dt_3-7-2014.pdf) Reports:

http://mdm.nic.in/Files/Social_Audit/Reports/2015-16/Karnata... (http://mdm.nic.in/Files/Social_Audit/Reports/2015-16/Karnataka/Karnataka_socail%20audit%20reoprt2015-16.pdf)

Researcher response: I agree with the comment of the reviewer that the process of Social Audit is in place for Mid Day Meal Scheme. However, no such report was shared in the year 2016-17. The link shared for the report by Karnataka is an action taken report for the social audit conducted during 2015-16. Also, it is just one of the schemes of the HRD Ministry which accounts for around 12 percent of the total Ministry's budget (2017-18). Hence the best option would be 'd'.

IBP comment: IBP agrees with the choice of answer choice "d" as the social audits were initiated by the state government, and this indicator is assessing mechanisms implemented by line ministries at the national level.

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Na

Comments: Researcher: No public hearings are held by any legislative committee for inputs from the public for budget formulation

Peer Reviewer

Opinion: Agree

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: na

Comments: Researcher: Legislature/ legislative committee is not involved in pre-budget consultations with the general public.

Peer Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: NA

Comments: Researcher: SAI does not publish any report stating how the inputs from the public have been incorporated in its functioning.

Peer Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: NA

Comments: Researcher: SAI does not maintain any formal mechanisms through which the public can contribute to audit investigations

Peer Reviewer

Opinion: Agree

JOIN OUR INTERNATIONAL NETWORK



Connect with organizations working to improve government budget systems, policies and outcomes!

JOIN

([HTTP://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/JOIN-OUR-NETWORK/](http://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/JOIN-OUR-NETWORK/)) FIND GROUPS

([HTTP://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/FINDGROUP/](http://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/FINDGROUP/))

© 2010–2011 International Budget Partnership. All rights reserved. | Website by

(<http://okfn.org/services/>)

ABOUT IBP ([HTTP://INTERNATIONALBUDGET.ORG/WHO-WE-ARE/](http://INTERNATIONALBUDGET.ORG/WHO-WE-ARE/))
CONTACT ([HTTP://INTERNATIONALBUDGET.ORG/CONTACT-US/](http://INTERNATIONALBUDGET.ORG/CONTACT-US/))

PRESS ROOM ([HTTP://INTERNATIONALBUDGET.ORG/PRESSARCHIVE/](http://INTERNATIONALBUDGET.ORG/PRESSARCHIVE/))
COPYRIGHT ([HTTP://INTERNATIONALBUDGET.ORG/LIBRARY/COPYRIGHT/](http://INTERNATIONALBUDGET.ORG/LIBRARY/COPYRIGHT/))