

45

BRIEFING PAPER NO.

PILDAT

March 2012

BRIEFING PAPER

Strengthening Democracy and Democratic Institutions in Pakistan

Civil Society Interface with the Budgetary Processes in India Practices and Challenges

www.pildat.org

PILDAT
Pakistan Institute of
Legislative Development
And Transparency

45

BRIEFING PAPER NO.

PILDAT

March 2012

BRIEFING PAPER

Strengthening Democracy and Democratic Institutions in Pakistan

**Civil Society Interface with
the Budgetary Processes in India
Practices and Challenges**

www.pildat.org

PILDAT
Pakistan Institute of
Legislative Development
And Transparency

PILDAT is an independent, non-partisan and not-for-profit indigenous research and training institution with the mission to strengthen democracy and democratic institutions in Pakistan.

PILDAT is a registered non-profit entity under the Societies Registration Act XXI of 1860, Pakistan.

Copyright© Pakistan Institute of Legislative Development And Transparency PILDAT

All Rights Reserved

Printed in Pakistan

Published: March 2012

ISBN:978-969-558- 254-1

Any part of this publication can be used or cited with a clear reference to PILDAT



Supported by the **Department of Foreign Affairs and International Trade-DFAIT, Canada**

Published by



Pakistan Institute of Legislative Development and Transparency - PILDAT
Head Office: No. 7, 9th Avenue, F-8/1, Islamabad, Pakistan
Lahore Office: 45-A, Sector XX, 2nd Floor, Phase III Commercial Area, DHA, Lahore
Tel: (+92-51) 111-123-345; Fax: (+92-51) 226-3078
E-mail: info@pildat.org; Web: www.pildat.org

CONTENTS

Preface

Profile of the Author

Budget Groups In India

08

What are Budget Works

09

Budget Cycle: Exploring opportunity and challenges

10

Legislative Oversight of Budget in India: Practices from the States

12

Case Study 1: Pathey's experiences in Gujarat

13

Case Study 2: BARC's experiences in Rajasthan

14

Challenges impeding effective budget works in India

15

List of References

19

PREFACE

The paper intends to elaborate the emergence of civil society budget work in India and its interface with the various stages of budget cycle from the stage of formulation to the stage of monitoring. The process of budgeting is skewed towards the executive, which plays significant role in the governance of public purse, however in theory the oversight mechanism of budgeting has been constitutionally mandated to Legislature. There is urgent need to build the capacity of the legislator to reclaim the oversight power on executive budgeting and in the process, Civil Society Organisations (CSOs) are positively contributing to strengthen the legislative oversight mechanism. The paper has also attempted to document civil society interventions at the enactment stage of the budget in India particularly at the provincial level in order to strengthen the existing legislative oversight mechanisms of the budget. In the end, the paper concludes in highlighting certain constraints to budget works in the country.

The evolution of civil society budget work is closely linked with the demands for greater social accountability particularly in the governance of public purse. The propelling factor for the engagement of civil society in the fields of public budgets is that the traditional tools of social accountability which are ensured through periodical elections or through people's representatives have proved inadequate and ineffective in the context of changing governance and role of executive/bureaucracy in the delivery of welfare functions. The secrecy in the making of public policy and budgets and subsequent audit of public purse, the extended time lag between policy formulation and implementation, ineffective oversight of public policy by the people's representative body such as legislature, excessive delays in resolving litigations pertaining to procurements and corruption in process of implementation of public services, and, last but not the least, the inadequate legal sanctions for failure to apply administrative rules or respect standards, are commonly encountered shortcomings in the conventional accountability systems. These shortcomings have created pressures on state and citizen groups to redefine their mutual relationship so that they can work in partnership in the delivery of services and ensuring accountability, wherever possible (Gaventa and Goetz, 2001). Civil society budget work has emerged from such new thinking.

The profiling of civil society engagement with the budget and budgetary processes in India is fairly new and its origin can be traced to various socio-economic and political developments of 1990s. In the decade following 1990, the country embarked on the pathways of Liberalization and Privatization and many public policies were enacted during these periods and afterwards have had strong influences of these new changes on Indian economy. The Country's former role in controlling the commanding heights of the economy was ceded to the market, and its role as the mainspring of social development was increasingly ceded to non-governmental organizations (Chandok 2005). *Since early 1990s, civil society organizations have been involved with governments in an effort to 'mobilize and organize the poor with a view to empowering them', converting them from 'passive recipients of doles to active participants in planned development' (Chandok 2005:1039). It was more or less admitted that NGOs with their knowledge of the cultural and socio-economic circumstances of the people of the country, coupled with a high degree of organizational flexibility and great motivation, may be more effective than the government in promoting social changes. The state in the process has delegated more and more of its power and responsibility to the market and to civil society organizations (Chandok 2005:1039). In the context of changing relationship with the state, many CSOs also changed their advocacy strategies by becoming more innovative in their methods of engagement which required efforts in research on participatory planning, policy making and budgeting, and surveys on quality service delivery. Evidence based research and advocacy become new modes of communication with the state and many CSOs pursued it vigorously to strengthen the changing relationship with the State.*

Acknowledgements

This paper has been prepared by PILDAT under the *Parliamentary and Political Party Strengthening Project II* which is funded through Canada's Department of Foreign Affairs and International Trade (DFAIT). The project is implemented jointly by the Parliamentary Centre, Canada and PILDAT.

1. The term 'Budget' is nowhere referred to in the text of the Constitution of India. The term 'Annual Financial Statement (AFS)' is used instead. This is similar both at the Union and States level.
2. Public Affairs Centre (PAC) Bangalore came out on the First Citizen Report Card in 1994 to survey citizen's satisfaction of certain essential public services in the city of Bangalore. The contents of the Citizen Report Card were widely publicized in the Bangalore city and the Karnataka Government paid attention to the quality of services after that. Source: Citizens Report Card: A Case Study by Samuel Paul, Public Affairs Centre, 2005.

Disclaimer

PILDAT and its team of researchers have made every effort to ensure the accuracy of the contents of this paper. Therefore any omission or error is not deliberate. The opinions, findings and conclusions or recommendations expressed in this paper do not necessarily reflect the views of PILDAT, Parliamentary Centre or DFAIT.

Lahore
March 2012

PROFILE OF THE AUTHORS



Gyana joined CBGA in August 2007. He has a master's degree in Political Science from Utkal University and an M. Phil in International Relations from Jawaharlal Nehru University. He had earlier worked with the National Centre for Educational Research and Training, doing research on various aspects of education. In CBGA, he has worked on research studies focusing on constraints in utilization of funds in the social sector and budgetary provisions for adaptation to climate change in India. He has led CBGA's work on demystifying the budgets and budgetary processes in other South Asian countries. As a Programme Officer, he leads the organisation's efforts pertaining to advocacy with Members of Parliament

Budget Groups³ in India

Budget work in India had gained momentum in 1995, with the work of DISHA (an NGO in Ahmedabad, Gujarat) whose analysis of the Gujarat state budget from the perspective of tribal welfare made a significant impact on the state government's policy (Aiyer & Behar 2005). It had looked at some macro - level issues in the state of Gujarat like the pattern of social sector spending and the government's commitments towards fulfilling people's rights to universal primary education, rights to food and housing. Using budget as method of analysis, it established effective tools of monitoring financial allocations at different levels of government. Such methods not only helped NGOs in understanding the budgetary processes at the state and national level, but also aid their efforts to accomplish broader developmental goals. Inspired from the works of DISHA on Gujarat State Budget, other interested organization wanted to replicate the budget works in their states. Since then the number of organizations working on budgets either at Union Level or at provincial levels have increased significantly. As per data compiled by *Centre for Budget and Governance Accountability (CBGA)*⁴ on the budget groups in India⁵ who are wholly and partially deal with the budgetary issues in the country, there are at least twenty-two CSOs whose areas of works/activities have close link with the tools of budget analysis. These groups use their advocacy efforts to intervene at various stages of budget cycle⁶ for improving social sector allocations, expenditures, and more recently seeking improvements in transparency, participation and accountability in the budget and budgetary processes in the country and also in various provinces in India. The *International Budget Partnership (IBP)*, a Washington DC based NGOs working for budget transparency and accountability have also

recognized seven budget groups in India⁷ who are significantly using budget as tool of analysis for their advocacy from the perspective of poor and marginalized communities in the country.

Attempts can be made to further classify the budget groups in India in the context of their degree of exposures to the budget analysis and advocacy at various stages of budget cycle. There are budget groups in the country such as Centre for Budget and Governance Accountability (CBGA, New Delhi), Budget Analysis Rajasthan Centre (BARC, Jaipur), Odisha Budget and Accountability Centre (OBAC, Bhubaneswar), Pathaye (part of DISHA, Ahmedabad), Andhra Pradesh Budget Centre (CSRSD, Hyderabad), Centre for Budget and Policy Studies (CBPS, Bangalore), Life Education and Development Support Trust (Ranchi), Samarthan (Thane), Sanket Development Group (Bhopal) and Social Watch – Tamil Nadu (Chennai), who use tools of budget analysis extensively in the formulation of research and advocacy agenda and focuses either on the Union Budgets and State Budgets.⁸ For example, the above budget groups, except Social Watch-Tamil Nadu, become part of a collaborative study *Transparency in State Budget in India* (2011) (see Box- 2) which has been the first ever study on transparency in government budget at the sub-national level in India.⁹ Covering budget and budgetary processes in ten provinces in India, the study have brought out very significant findings in the perspective of budget transparency, as a result of which the study have gathered extensive media coverage and policymakers such as Members of State Legislatures and senior official of the State Finance Department have taken due notice of the findings of the study. However there are other groups who have adopted the lens of specific disadvantaged sections

3. Budget Groups are those Non-Governmental Organisations (NGOs)/Civil Society Organisations (CSOs) who use budget analysis as tools of research and its related advocacy. In the paper, Budget Groups, CSOs and NGOs are used interchangeably.
4. CBGA is New Delhi based budget groups works for promoting transparent, accountable and participatory governance by using budget analysis, awareness and advocacy. It started in 2002 as a programme of Pune based National Centre for Advocacy Studies (NCAS) and subsequently registered as an independent organisation in 2005. It mainly works on the National Budgets in India.
5. Information relating to these budget groups compiled by CBGA can be accessed http://www.cbgaindia.org/bwi_budget_groups_india.php.
6. Budget Cycle constitutes of four important timeframes in the budgetary processes of a country such as Formulation, Enactment, Execution and Audit.
7. These budget groups are under the 'Partnership Initiative' of the International Budget Partnership (IBP) and these groups are being promoted to develop their capacities to analyze budgets, monitor government programs, and increase the positive outcomes of public budgets on poor communities in the country. Information relating to these budget groups can be accessed <http://internationalbudget.org/what-we-do/major-ibp-initiatives/partnership-initiative/partners-friends/>
8. The above mentioned budget groups have come together to revitalize the "People's Budget Initiative (PBI)" which is an informal coalitions of organisation, private citizens, media, academia and people's representatives. Since 2006, the PBI is organising National Conventions on Union Budget every year to discuss people's expectations from union budgets (see Box -1).
9. Budget Transparency at the Global level (Open Budget Index Study) is done by International Budget Partnership (IBP, Washington D.C.). For India, the budget transparency study is conducted by Centre for Budget and Governance Accountability (CBGA) and For Pakistan, the study is done by Omar Ashgar Khan Development Foundation, Islamabad. <http://internationalbudget.org/wp-content/uploads/2011/04/OBI2010-Pakistan.pdf>

Box 1: People's Budget Initiative

People's Budget Initiative (PBI) is a coalition of large number of civil society from across the country, which was formed in 2006 to facilitate the involvement of CSOs in the budget processes of the Union Government every year by creating a platform (National Convention) where common man articulate their key demands and expectations from the forthcoming Union Budget. Key demands articulated in the National Convention is captured in "**People's Charter of Demands**" which is submitted to Finance Ministry and other line ministries and get widely circulated with the Members of Parliament, Line Ministries, media, and other civil society groups. The members of this coalition are from people's movement, grassroots organisations, national and international development organisations, academia and the media. Centre for Budget and Governance Accountability serve as the secretariat of PBI. For the Union Budget 2012-13, in order to make the discussion on budgets more broad based, participatory and inclusive, PBI has organised five Regional Conventions at five different cities in the country- Hyderabad (Southern Region), Pune (Western Region), Lucknow (Northern Region), Ranchi (Eastern Region) and in Guwahati (North Eastern).

of populations (like *Children, Dalits or Adivasis*) and some other CSOs have focused on specific sectors of budget such as like health, education or decentralization as subject of analysis from the provincial and Union budgets.

There are certain common features pertaining to budget groups in India which linked to the shared values or objectives of the budget groups, origin of the organization, areas of activities, focus of activities, level of activities and methodologies adopted while doing budget work as a tool of budget advocacy. These are the followings:

- Most share the value of inclusive budget processes, independent oversights and commitment to pro-poor policies
- Most operate independently of the governments of both Union and provincial levels. They also operate independent of the influences of the political parties. These commonalities have given the budget groups the required autonomy in analyzing budget, formulating advocating messages and choosing their respective stakeholders of advocacy.
- The focuses of many budget groups are on the allocations and utilization of social sectors expenditures from the perspective of the poor ad marginalized communities. Besides, they use applied or policy and impact oriented works highlighting the impacts of the public budgets on the livelihood and situations of the marginalized communities.

What are the Budget works?

From the social developmental perspective, the budget analysis is a tool of critically evaluating budgetary allocations made by governments at the beginning of the

fiscal year and tracking expenditure undertaken on the basis of these allocations from the perspective of the poor and marginalised community. Such an analysis can have a significant impact on the flow of resources and public service delivery thereby ensuring that democratic goods do benefit the poor. Budget work has the potential to push the state in directions that are accountable and responsive precisely because it uses budget a critical document or instrument of contestation with the state. In more positive phraseology, budget work recognizes the importance of strategic engagement of CSOs with the state and uses it as the means through which they can push the Government to promote just, accountable and people-centric governance. Conceptually speaking, budget work effectively uses the tools and instruments of 'institutional democracy' for furthering 'substantive democracy'.

Budget analysis and budget advocacy are now widely recognized as a central component of a growing arsenal of approaches developed by civil society organizations for fostering government accountability. Independent budget analysis has a number of parallels with existing practices fostered by civil society organizations that are designed to expand societal deliberation in the public policy formulation (Robinson 2006:3). Robinson (2006) further defined a larger purpose for civil society budget work. The more immediate goals of applied budget work are to ensure that government budget priorities are consistent with declared policy objectives and that the financial resources allocated to priority areas are expended fully and properly. But the budget work has larger purpose, namely to contribute to democratic building in developing and transnational societies where state capacity is weak and formal political institutions remain unconsolidated. In such contexts civil society budget work initiatives have the potential to strengthen the accountability of state actors responsible for formulating and implementing public

budgets, improve the transparency of the budget process, and diversify the range of actors engaged in the deliberation of budget priorities.

In India, the budget works of many CSOs primarily focuses on the following entry points. First, it is always observed that Budget is a highly technical document and formulated in the context of larger political processes, hence the focus of many budget groups is to demystify and simplify the budget to the extent that common citizens can understand the languages and figures given in the budget document to its favors. Hence, many budget groups have come up with primers/readymade readings materials pertaining to the provincial budget and budgetary processes in various languages. Besides, the basic orientation training and capacity building activities undertaken by the budget groups have made significant results towards generating awareness on budgets and strengthen discourse on budgets and governance in the country which is usually replete with jargon and technicalities. Second, budget groups are proactively engaged in accessing information, collating, synthesizing and disseminating budgetary information which at one time were onerous tasks for the CSOs due to lack of technical expertise and resources, and necessary legal sanctions. However with the gathering momentum of the budget works in the country and also due to the impacts of Right to Information Act 2005, it have been quite ease for many budget groups to access those incomprehensible and inaccessible budget information, as a result of which, the budget works have now bearing on accelerating people's participation in the discourse and in the process, many have now increasingly advocating for budget transparency, accountability and pro-people governance in a right-based policy environment, equity and social justice. Third, many of the analysis of the budget groups have gone to the level of assessing the priorities underlying government budgets and their implications for underprivileged sections of the population, the adequacy and quality of the government spending in the social sectors, responsiveness of budgets towards disadvantaged groups from mere allocations to actual problems in implementation of the budgets. Considering that the issue pertaining to fiscal decentralization have been long rallying points for many CSOs, Budget groups have carrying out a comprehensive analysis of the availability of information on fund devolution to Panchayati Raj Institutions (PRIs) in the provincial budget documents.

However there are some emerging areas of budget works that many budget groups have started attaching priorities

in recent years which link to the issues relating to Fiscal Federalism, issues pertaining to the recommendations of the Finance Commission and the growing dominance of the Centre in the fiscal policy environment in the country. Besides, the issues relating receipts budgets have not attached precedence by many budget groups. There is need to carry out budget analysis on issues pertaining to India's tax system, implications of exemptions / concessions in the Central Government tax system, the problems of tax avoidance and tax evasion, and the progressivity of the tax system in the country. Among budget groups, CBGA in particular has recently taken civil society initiative to enhance the public understanding of the discourse on taxation in the country.

Budget Cycle: Exploring opportunity and challenges

In the understanding of budget and budgetary processes, various stages of budget cycle come crucial from the perspectives of budget advocacy of CSOs. Budget cycle is conceived as various time-frames in budgetary processes, in which budget comes under the influences of various actors/institutions and shaped by their significant interests, actions and policies. In general, budget cycle constitutes of four important stages such as formulation, enactment, execution, audit, which begins with the preparation and concludes at the finalization of the accounts. This four stage processes are commonly applied in most budgeting system however differences are observed on the emphasis given to a particular stage of budget cycle depending upon the political systems and political culture across the world.

The budget cycle usually has four stages:

- Budget formulation, when the budget plan is put together by the executive branch of government;
- Enactment, when the budget plan may be debated, altered, and approved by the legislative branch;
- Execution, when the policies of the budget are carried out by the government; and
- Auditing and assessment, when the actual expenditures of the budget are accounted for and assessed for effectiveness.

In India, the formulation stage exclusively belongs to the executive branch of the government. The Ministry of

Finance at the Centre and States is the main administrative body responsible for coordinating and managing the budget formulation process.¹⁰ As the Financial Year in India starts with 1st April, the stage of budget formulation starts with the month of September and continues till the presentation of the Budget in the legislature. In the process, the ministry of finance issues Budget Circular detailing the parameters that must be kept in mind by the spending department before they prepare their expenditure requirements from the budget, tries to balance the various competing priorities, proposing several trade-offs in the process, calculates the total budget expenditure and determines available resources to meet the expenditures. Besides Ministry of Finance, other line ministries, Planning Commission and other influential institutional bodies do play significant role in the formulation stage of budgeting. This gives significant opportunities for the CSOs to influence budget, though the process is very opaque and non-transparent. CSOs can use the detail analysis of budgets and its' related issues involved due to lack of required allocations for making a case before the spending ministries for the better allocations. Cases of systemic weakness in many programmes which are affecting better utilization of programme budget can be highlighted at this stage and in many cases it can be better advocacy points for CSOs to negotiate executive in the formulation stage. In last few years, Union Finance Ministry in India is holding pre-budget consultation with CSOs on social sector budgeting in the month of January which has provided many to submit their views at the highest level of budgetary processes. More recently, Odisha Government has begun for the first time in the country particularly at provincial level the pre-budget consultation with various stakeholders including CSOs on the issue of budget which has opened up opportunities for many to share their demands/ expectations with the Government from the forthcoming budgets.

As the exercises of budget formulation always shrouded in high bureaucratic secrecy, there is little scope for the CSOs to influence the process. However there are instances in which CSOs have able to influence this stage of budget

cycle through long campaign and evidence based research. *National Campaign for Dalit Human Rights* (NCDHR) along with many other budget groups have long been campaigning for the implementation of Scheduled Caste Sub Plan (SCSP) and Tribal Sub Plan (TSP) budgetary code for all the administrative departments at the centre and states in order to show transparency in the budget documents about the allocations made for the benefits of scheduled caste and tribal community. In 2011-12 Budgets, Ministry of Finance has introduced such separate budgetary codes for the SCSP and TSP which is applicable not only for Union Budget documents and also for State Budget documents.¹¹ Similarly, the *People's Budget Initiative* (PBI) submitted a seven set of recommendations as *People's Charter of Demands* to the Union Ministry of Finance for the Union Budget 2010-11, as a result of which it was observed from the Union Budget 2011-12 that, there are significant changes in the Expenditure Budget documents. For the first time, the Expenditure Budget included figures for the Actual Expenditures (AE) in all the schemes across all the Union ministries/departments which in earlier case the budget documents used to give only Budget Estimates (BE) and Revised Estimates (RE) of the expenditures on schemes.¹²

Like the formulation stage, the audit stage of budget cycle holds immense scope for civil society interventions however it is still unexplored areas for many CSOs in India except their activities in the fields of Social Audit. Audit stage of budget cycle entails to measure whether the budgetary resources are effective spent through the review and assessment by an independent and supreme audit institutions, and in India, the exercise is done by the Comptroller and Auditor General of India (CAG). In the process of effective legislative oversight of budget, the financial and performance audit reports of the CAG, which are regularly scrutinized by Public Accounts Committee (PAC) and Estimates Committee (EC), bring the executive under the fiscal control of the legislature particularly in the management and quality of spending after the enactment of budget. Opportunity before CSOs is to access those technical Audit reports, as presented in the legislature,

10. While for the Union Budget, there is a convention that budget is presented in the Lok Sabha (Lower House in the Parliament of India) on the last working day of February. There are instances of the budget being presented on Saturday or holiday. The years in which the budgets have been presented on Saturday are 1954, 1955, 1981, 1982, 1983, 1987, 1992, 1992. The year in which it was presented on a holiday is 29th February 1984 (holiday for Parliament). However, budget presentation in the State Legislative Assemblies does not follow the tradition of the Union level; dates for the provincial budgets are varied depending upon their suitability in the last-week of February till mid-March. Legislature in the State is called as Legislative Assembly which is popular and elected chamber in the states and budget is presented to this chamber at the provincial level.
11. Vimala Ramchandran and Sapna Goel, *Tracking Funds for India's Most Deprived: The Story of the National Campaign for Dalit Human Rights' "Campaign 789"*, Case Study No-6, August 2011, Washington D.C., : International Budget Partnership.
12. Annual Report 2010-11, New Delhi: Centre for Budget and Governance Accountability.

particularly relevant to social sector spending and can bring to the attentions of media and public about the issues pertaining to the mismanagement of funds and transparency which may cause strong popular pressures on the Government of the day to respond positively to the raised issues. In India, CAG is extending cooperation to CSOs and media about the budgetary issues which can be gauged from the case Audit findings on the 2G Spectrum and Commonwealth Games mismanagement of funds.

However in the stages of budget enactment and budget execution, CSOs role have been quite significance. The stage of budget execution begins when the executive's budget is presented and discussed in the legislature. In a representative democracy like India, the government cannot spend or raise money without authorization of the legislature. It is only after this stage that the budget becomes a law and authorizes the bureaucracy to spend the money according to mandate/functions of the government. Role of CSOs is not spending the budget, rather the role is more confined to monitoring the spending, ensuring its quality and its intended outcomes. *Samarthan*¹³ (Madhya Pradesh based NGO) has recently used budget expenditure tracking tools in Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) in India to understand the flow of documents from the village upwards and the flow of funds from the district level to the workers' hands. Through such analyses, *Samarthan* was able to pinpoint gaps and bottlenecks at various levels in the system in the executions of budget under MGNREGS. The analyses also provided a strong basis from which to engage with government officials for the implementation of the programme.

Legislative Oversights of Budget in India: Practices from the States

In the West-minister model of democracy, the legislature is constitutionally mandated as the institution through which the government is held accountable to the electorate. Such accountability process is however very meaningful during the enactment stage of budget cycle as the legislature has an obligation to ensure that all revenue and spending measures it authorizes legally and constitutionally are fiscally sound, cater to the needs and aspirations of the population, and can be spent appropriately and efficiently. The financial procedures relating to the budget are

organically laid down in the Constitution of India and the procedures are similar both at the Union and provincial levels. The core constitutional mandates, as Bakshi (2009) observed, are that, "no tax shall be levied or collected except by authority of the Parliament (Union) / Legislative Assembly (States)" and that the "President (Union) / Governor (States) shall cause to be laid before the House, the Annual Financial Statement (AFS) in respect of every financial year." These two provisions ensure the government cannot dispense any proposal of expenditure without the sanction of Parliament / Assembly for a period of more than one fiscal year (Kashyap 2008). To explain further, procedurally, the government powers to generate resources (power of taxation) and subsequently the power of expenditure ought to be derived from regular parliamentary sanctity and approval.

The overall budgetary framework of the country concludes that the drafting space of the budget belong entirely to the executive and remain behind the extreme confidentiality of bureaucratic homework. Yet considered as executive budget, it goes public on the last working day of February. The two and half months following budget presentation begin the crucial phase of the enactment phase of Union Budget which significantly lead to open and detailed discussion on the contents and underlying policy and principles of the budgetary proposals on the floor of the Parliament. However, at the provincial levels, the space provided for the enactment stage of the budget does not follow the practices of the national level and discussion on the floor of the legislative assemblies limited to one month. In India, the legislative scrutiny of the public expenditure can be carried out in two ways- control and scrutiny before appropriation and control after appropriation. The former is carried out through the debates and discussions in the parliament, cut motions etc, which are generally in practice in most parliamentary system of governance; the legislature control after appropriation is carried out through-out the year through scrutiny of committee system, discussions on important policy issues such as inflation, price rise, implementations of important programmes, asking the concerned Ministers to respond to those important questions through various motions or rules of legislatures, discussing Audit Reports in the legislature, asking the government to respond to those *audit paras* through their Action Taken Reports which are submitted to Parliament from time-to-time, etc.

13. Ramesh Awasthi, Samarthan's Campaign to Improve Access to the National Rural Employment Guarantee Scheme in India, Case Study No-4, August 2011, Washington D.C.: International Budget Partnership.

For CSOs, the crucial opportunity to engage with the budget is when the budget expenditure and revenue proposals are presented in the legislature. This is the first time budget is brought out in public and submitted for legislative scrutiny. This can be effectively used by CSOs for media and advocacy campaigns. The CSOs can form informal channels of communication with the legislators (legislators outside the ruling party in particular), provide them with relevant information on budget and associated issues and encourage them to raise questions regarding the government priorities reflected through the budget. In this way, CSOs can make attempt to help the people's representatives to raise debates on the policies and politics behind the formulations of a budget. Besides, CSOs can supply relevant Starred and Unstarred Questions to individual legislators which they can raise in the Parliament to seek answers from the Government, as the latter is under constitutionally mandate to supply most authentic answers to the legislator. In Parliament, CSOs can make formal submission to the Departmentally Related Standing Committees (DRSCs)¹⁴ on the budgetary issues when the DRSCs scrutinize the departmental budgets in each financial year (Panda, 2010). In such cases the Government submits Action Taken Report (ATR) on the DRSCs report to Parliament. But the scopes of legislative scrutiny are different at the provincial level. Box 2 has highlighted those gaps.

To strengthen the argument that CSOs have significant role to play in the enactment stage, the paper has taken into considerations two case studies in which CSOs have played important role with Members of legislative Assembly (MLA) to influence the budgets at two different provinces in India.

Case Study 1: Pathey's experiences in Gujarat¹⁵

Pathey works as a programme unit of DISHA and has pioneered budget works at state levels in India since 1990s.

DISHA was the first organisation in India who tried to understand the state financial resources vis-à-vis the fulfillment of the basic rights of food, shelter, work,

clothing, education, health, etc. and Pathey –Budget Informational Analysis Service (BIAS) main objectives is to supply budgetary information and other related information on the issues that DISHA raises and have also been working with the MLAs on many budgetary issues.

For Pathey, the Budget analysis is a continuous process oriented work, as the state has been presenting the budget to run the affairs of governance continuously, therefore, budget analysis and advocacy requires constant work. Every year, the state government comes with new budget with greater finance for the running of governance of the state for providing certain services to the citizens. Once the budget is presented with speech of the Finance Minister, the budget books are laid on the table for distributing the budget books among the elected members. Pathey gets these budget books from MLA, who are well acquaint with Pathey work. It analyses the budgets with important three objectives, first, whether the budget speech of the Finance Minister mentions pro-poor policies, and if so, are they matched with suitable allocations. Second, whether the budgets have made adequate allocations for the current pro-poor development programmes. Finally, the objective is to see how the budget relates to the socio-economic reality of the poor in Gujarat.

The day following the presentation of the budget in Gujarat, the Pathey team briefs the press on the highlights of the answers to the above guiding questions. When the debate on the budget starts, the team also provides the Members of the Legislative Assembly (MLAs) across party lines with sectoral briefs that include financial analysis matched with indications of political implications. Soon, similar notes are shared with other NGOs, administration, academics and the media.

The Budget Brief as prepared by Pathey helps the lay person could better understand the fiscal positions of state at macro level. It also covers the financial aspects like revenue resources from various sources of state and expenditure of state for various services. The analysis includes comparison of data with previous years for giving trends in larger perspective. It also highlights the social and human development indicators at macro level to illustrate the state of development. The macro level analysis is

14. The working procedure of the committees is governed by General Rules No 253 to 286 of the Rules of Procedure and Conduct of Business in the Lok Sabha, General Directions No 48 to 73A of the Directions by the Speaker relating to Parliamentary Committees, internal rules specific to the committees and other relevant parliamentary conventions and practices. DRSCs constituted under Lok Sabha jurisdiction submit their reports to Lok Sabha and DRSCs under Rajya Sabha submit their reports to Rajya Sabha only.
15. The case study is shared with the Author by Mr. Mahendra Jethmalani, Pathey (Programme of DISHA).

shared with elected members and press journalists so that they have ready information to supplement their write ups and reports with Pathey's analysis.

At per the budget sessions in Gujarat, the General Discussion is followed by Discussion on Demands and Appropriation on each department in the Assembly House. Pathey also prepare brief note/write up on each department's appropriation demands for next year along with actual expenditure of previous year. The analytical write ups also include trends of past four to five years. During the budget session, Pathey specifically focus upon issues of Tribal peoples and Area development under the TASP's (Tribal Area Special Plan), Scheduled Caste Special Component Plan, status of children, women, water and health conditions. Last year, Pathey provided data of expenditure under TASP for last twenty years (beginning from 1991 to 2010) and also provided the backward region of state studied and ranked by various government committees. Similarly, Pathey also focused upon expenditure under Special Component Plan for Schedule Caste people under SCP and status of implementation of provisions of guidelines of the Planning Commission of India.

Every year, Pathey team targets individual MLA (elected members) irrespective of party affiliations, as they represent the constituency, caste and community members. There are specific category of *Dalits* and *Tribal* MLAs, who may be interested in taking issues with the government as elected member and representing the social class. **During enactment phase, Pathey is engaged** in supplying Legislative Assembly Questions (LAQs) to elected members who follows regularly their works, who are interested in debate and submit such questions as per their provisions and processes. **This type engagement is with only members from opposition benches.** Before the budget session starts, Pathey makes contacts to the Personal Assistant of elected MLA for submitting some important issues concerning to Schedule Tribe, Schedule Caste, development of back ward region and others to be raised in the assembly during the budget session.

Case Study 2: BARC's experiences in Rajasthan¹⁶

Budget Analysis Rajasthan Centre (BARC) is a Jaipur based budget and policy analysis and advocacy group, which focuses on state budget and policies. Nearly for last one decade, BARC have been working to influence the budget process and implementation through working directly with the MLAs of the state. The state budget has to be passed by the Legislative Assembly whose members are elected by the people. Generally the state budget for the financial year (April to March) is presented and passed in the Rajasthan Legislative Assembly in month of March every year. The process of budget, however, starts much before it is presented in the Legislative Assembly. In the month of August, the Finance Department of the state government sends a budget circular to all the administrative departments instructing them to provide it with their estimate for income and expenditure for the next financial year; with this the process, making of the budget formally starts. After the Finance Department has received the estimates of income and expenditure of all the departments, it consolidates and prepares the final budget which is presented in the Assembly in month of March and is passed by the Assembly after a discussion. The state budget, thus passed by the Legislative Assembly, is implemented by April 1 onwards.

The intervention of BARC starts in the enactment stage of stage budget as soon as it is presented in the Assembly by analyzing the budgeted expenditure for various departments and for various social groups. The analysis is presented to both media and the state MLAs who use the BARC analysis during the discussion inside the state Assembly. BARC also prepares legislative questions related to budget and send to MLAs during the budget session in the House. This way the BARC has been helping the relevant issues to be raised during the budget session.

In March 2010, the state government presented its annual budget for 2010-2011 to the state's legislative assembly. The BARC shared its budget analysis with a leading newspaper in the state, which published it the next day. The BARC also shared its sector analysis reports of the state budget with members of the legislative assembly (MLAs), who used them to inform the debate in the assembly. The government changed the eligibility criteria for Sambal

16. The case study is shared with the Author by Dr. Nesar Ahmed, Budget Analysis Rajasthan Centre (BARC).

Gram Yojana, a program designed to increase infrastructure facilities in the villages where more than 40% of the population belongs to SCs. The number of villages where this program could be implemented increased from 2,463 to 4,110 villages. However, the budget for 2010-2011 only allocated enough money for 80 villages (the same as the prior year), which barely provides for two percent of the total eligible villages. This issue was raised by the MLA in the house, based on our analysis.

Further, BARC along with other CSOs have advocated with MLAs to raise the issue of lower allocation to Tribal Sub-Plan (TSP) and Scheduled Caste Sub-Plan (SCSP) and to increase the fund available for the two sub-Plans. It has consistently been demanding transparent reporting in relation to the TSP and the Scheduled Caste Sub-Plan SCSP. The Planning Commission of India issued guidelines to the ministries of the Union Government and all the State Governments to ensure that allocations for the development of SCs and STs are proportional to their share in the total population of the state. In most cases, the State Governments have not been allocating the amounts required. For example, the share of ST and SC communities in the state of Rajasthan is 12% and 17% respectively. But the BARC found that the government is allocating no more than 4-5% of the total State Plan to TSP and less than 2% to SCSP. The State Planning department claims that the expenditures meet the requirements, based on the assumption that the expenditures made by the various departments are automatically reaching the ST and SC communities. This, however, is not enough and all the departments are required to show the allocations and the expenditure under the two sub-plans in specifies Minor Heads. All the departments in the state are supposed to disclose special disaggregated budget line items or Minor Heads for these two sub-plans, which have not happened in many of them yet. BARC's analysis is based on the allocations made under these special Minor Heads. BARC has been raising this issue year after year with the MLAs (some them have raised the issue inside the Legislative Assembly), providing them with the facts and their analysis. The issue of under allocation and spending under TSP and SCSP was raised again by BARC with the MLAs, who raised it in the Assembly during the debate in March 2010. In response, the government promised that by next year all the departments will open the Minor Heads and better data compilation will be available on the implementation of the programme under TSP and SCSP.

BARC has also raised this issue with the civil society organizations and in the media who had created pressure on the govt. As a result, the Rajasthan Government in last years' budget (for the year 2011-12) has considerably increased the allocation to the two sub-Plans, though it is still lower than the proportion of the two communities in the state population. The government has also opened the Minor Heads for the two sub-Plans under some new departments/Major Heads, including Energy Department, which spends more than 40% of the total Plan allocation of the state government.

In nutshell, BARC experiences suggest that Budget groups/CSOs can work at the state level to influence budget during enactment stage at three levels:

- Working with state MLAs who use the analysis of the state budget in their discussion on budget in the House.
- Working with other civil society organizations that create pressure on both MLAs and the state government on the issues which have significant implications on the budget.
- Working with media to highlight the budgetary issues, which can make pressures on the legislators to take the issue in the Assembly as it involves their constituency.

Challenges impeding effective budget works in India:

There are certain challenges that BARC have highlighted in its budget works at the provincial level. For effective legislative oversights, one of the common challenges encountered by most CSOs is that most of the MLAs are not much interested in the issues related to the budget, as they perceive it to be too technical. Also the MLAs have their own views and may have to follow the 'partly line' on the issues raised by CSOs. The MLAs from the ruling party are not interested in the budget analysis as most of the documents criticize the government, their party positions on the budget and overall policy position during sessions of the Assembly. However, the opportunity for CSOs is to keep focusing on the relevant issues along with many NGOs and people's organization, who keep on suggesting the issues which are relevant for the people on the ground. Working closely with the people's organizations and taking up issues which are important for the people is key to the budget work.

Facilitating budget works in a country where institutional budgetary oversight mechanisms get opportunity to be strengthened in the broader political and legal framework. At present, the oversight power of the legislature in India is constrained by certain established constitutional and procedural arrangements. Unlike the rigid separation of power in the Presidential form of government where executive and legislature are separated on dotted constitutional lines, there is fusion of executive and legislative branches in Parliamentary system of government in the country. It is primarily following the “first-past-the post” electoral system (Shephard 2008:184) wherein a political party or coalition of political parties with majority numbers in the popular house forms the government. Such system stifles the independent oversight and control mechanism of the legislature as practically it can not impose its larger legislative will over the executive in the absence of adequate numbers. Passing budgets becomes a matter of collective strength test for executive vis-à-vis legislature. The rise of executive powers in the governance of public purse and public policies has stifled the democratic space given to larger civil society and in many cases Governments uses the grandeur of legislature to its advantages. While the Parliament of India has approximately Seventy Five days to discuss and deliberate the contents of the budgets as per the parliamentary procedure; at the level of provinces, budget is hardly debated and passed through various stages of enactments such as – General Discussion, Detailed Discussion on Budget and Discussion through Committee Stage. This gives little time for the CSOs to intervene at the enactment stage of the budget.

Further, the nature and standard of debates and discussion relating to budget are grossly affected by the political behavior of legislators (Shephard 2008:184). Many a times the existing oversight mechanisms and processes have been strangled by the opposition parties by raising highly politicized issues or the issues that constraints the relationship between the government and the opposition parties. This causes frequent interruptions and forced adjournment motions, affecting the business days of debates, parliamentary questions and process of discussions in the committees. Many times, legislators are not open to the information provided by the CSOs.

The existence of specialized budget committees, in which in-depth and technical debate can take place, supported by adequate staff and related resources and given sufficient time for deliberation, having an important

influence on the role that the legislature can play in budget formulation. The legislatures in India (Parliament of India and Legislative Assembly in States) do not possess the example of Congressional Planning and Budget Office of the United States, Philippines, and Parliamentary Budget Office of Uganda, staffed with economists or technical staffs. The budget groups or CSOs working on budgets, though have necessary expertise, still fall outside of the jurisdiction of government and sometimes their inputs does not get due attentions of the legislators because of their non-governmental characters and hence still undervalued short of information as compared to information supplied by the Government agencies.

The challenges before effective civil society budget works come from the nature and character of the budget groups in the country. Despite the success that budget work has had in strengthening advocacy on social issues and encouraging legislatures to debate these issues more proactively, their impact remains limited and it can be argued that the advocacy potential of budget analysis has been under-utilised. This is evidenced by the fact that budget work in India remains limited to a few states and there has been no concerted attempt by practitioners or academics to document this work. Two reasons can be offered for this. The first is a more generic problem of the lack of skilful and effective knowledge documentation and dissemination that confronts civil society organisations. Dissemination is always given secondary importance in the work carried out by CSOs and as a result, dissemination strategies are never weaved into the broader interventions and approaches followed by these organisations. Specifically for budget work, an effective dissemination strategy is critical to ensuring that it reaches a wider audience. Budget groups thus need to actively engage with the media, academics and policy-makers to publicize their work. An important aspect of any dissemination strategy is that of communication and presentation. Thus far, budget groups have failed to recognize the need to have distinct strategies to present and communicate their information and analysis to suit the needs of different audiences including executive, legislature etc. (Aiyer and Behar, 2005:7-8).

There are very few CSOs in India which use budget works as tool of analysis and advocacy. Budget works is at the nascent stage of gaining popularity and are not targeted towards creating budget and economic literacy in the country. People in general consider the budget is highly technical subjects and it is still confined to urban

consumption. Creating people's participation in democratizing budget and budgetary processes require massive use of budget centric advocacy messages to be communicated in the local level planning and budgeting. Mazdoor Kishan Shakti Sangathan (MKSS), a grass-root people's movement in India has used budget literacy in the country to empower workers engaged in the MGNREGS to know their rights. Besides, the level of civil society engagement with the bureaucrats at the Centre and State level particularly on the themes of budget are limited and in many cases such low level of exposure stifle the pace of the budget works in the country. There is concept of 'impacts' that many CSOs are grappling with in the assessment of their interventions in the budget work. Executive is slow to adopt various budgetary reforms as suggested by many budget groups and the impacts of their works is not that apparent like the works of other NGOs directly engaged in the delivery of services. Budget analysis is a policy research work and should be treated at par with other technical areas.

Box 2: Study of Transparency in State Budgets in India

The study was carried out in collaboration by CBGA and nine other budget groups in the country, has been the first ever study on transparency in government budgets at the sub-national level in India. This collaborative study covering ten States has assessed the extent and scope of budget transparency with reference to a number of important parameters including the scope of legislative scrutiny. The findings of this study have been brought out in the form of ten State-specific Fact Sheets and a Summary Report, which have high advocacy value for many budget groups in the country.

Findings pertaining to Scope for Legislative Scrutiny: This parameter looks at the possibilities for State legislature to assess the budget and hold the government accountable. The key concerns raised by this parameter include whether all budget documents are shared with the legislators; which of the budget documents of the State are subject to scrutiny by the legislators; how much time is available for discussion of the budget by the legislators; whether the legislators are informed about the agreements or MoUs signed by the State Government on matters pertaining to public finance; and whether appropriate Legislative Committees within the State legislature are functioning regularly.

Summary Scorecard on Budget Transparency in selected States in India

| | Andhra Pradesh | Assam | Chhattisgarh | Gujarat | Jharkhand | Madhya Pradesh | Maharashtra | Odisha | Rajasthan | Uttar Pradesh | Average for Selected States |
|--|----------------------------|-------|--------------|---------|-----------|----------------|-------------|--------|-----------|---------------|-----------------------------|
| | Average Transparency Score | | | | | | | | | | |
| Transparency Parameters | 68 | 67 | 65 | 87 | 72 | 68 | 65 | 68 | 80 | 64 | 70 |
| Availability of Budget Documents | 75 | 74 | 81 | 85 | 74 | 81 | 77 | 75 | 56 | 69 | 75 |
| Completeness of the Information | 51 | 50 | 39 | 65 | 64 | 35 | 70 | 47 | 71 | 42 | 53 |
| Facilitating Understanding and Interpretation of the Information | 59 | 51 | 77 | 77 | 53 | 84 | 53 | 69 | 25 | 33 | 58 |
| Timeliness of the Information | 39 | 29 | 55 | 39 | 23 | 67 | 35 | 31 | 35 | 35 | 39 |
| Audit and Performance Assessment Scope for Legislative Scrutiny | 50 | 55 | 43 | 55 | 38 | 62 | 41 | 60 | 36 | 36 | 47 |
| Practices relating to Budgeting for Disadvantaged Sections | 49 | 44 | 71 | 63 | 37 | 70 | 29 | 43 | 30 | 40 | 48 |
| Practices relating to Fiscal Decentralization | 24 | 31 | 19 | 24 | 27 | 14 | 17 | 29 | 19 | 29 | 23 |
| Overall Budget Transparency Score (in %) | 51.8 | 50.1 | 56.1 | 61.7 | 48.4 | 60.2 | 48.3 | 52.6 | 44 | 43.5 | 51.6 |

Some Gaps: In most of the Study States, there are no Departmentally Related Standing Committees in the State Legislature to look into the details of the budgetary provisions for various departments; In several of the States, the Governments does not present to the legislature any document outlining MoUs signed over the last one years; In most of the Study States, the executive does not present to the Legislature any document with the details of the fund received by the State Governments which are routed outside of the State Treasury; In most of the Study States, the executive does not hold consultations with the legislators on the Memoranda/demands to be submitted by the State to Finance Commission and Planning Commission of India (except in the case of Andhra Pradesh and Odisha where consultation with the legislators have been held for Finance Commission).

Some Good Practices: The State Government in most of the Study States provides budget documents to the legislators for scrutiny at least one month before the beginning of the next fiscal year; In all Study States, there are appropriate Finance Committee within the State Legislatures to look into the reports of the C&AG of India relating to State Government (i.e, Public Accounts Committee & Committee on State PSUs etc.); Odisha also has DRSC within the State Legislature to look into the details of the Budgetary provisions of various departments; In most of the Study State, the executive seeks approval of the legislature before shifting funds between administrative units and functional heads during the course of the fiscal year; Gujarat, Odisha and Madhya Pradesh perform better than the other selected States with regard to this parameters

Source: *Transparency in State Budgets in India (2011)*, New Delhi: Centre for Budget and Governance Accountability

Summing up, civil society engagements with the budgets in India have made significant attempts to democratize the budgeting system in the country. Many CSOs in the country, while formulating advocacy messages, are not shying away to refer the low budgetary allocations and expenditures are part of the larger problems of implementation and in the process contributing to the efforts of the larger civil society for holding the state accountable for not having pro-poor policies and seeking transparency in the budgeting process and in the end seeking answers from the state about the public purse that it as a whole is constitutionally mandated to spent on citizen's behalf. The budgetary processes in India is very much opaque and still considered as mere bureaucratic exercises and the civil society engagement is an attempt to open up the process in order to bring up the issue of social justice, equity and pro-poor public polices right in the centre of public polices and governance.

References

- Aiyer, Yamini and Behar, Amitabh (2005): "Budget Work in India", Economic and Political Weekly, January 8, 2005.
- Bakshi, P.M (2009): *The Constitution of India* (Delhi: Universal Law Publishing Co. Pvt. Ltd)
- Gadhok, D.N (1976): *Parliamentary Control over Government Expenditure* (New Delhi: Sterling Publishers Pvt. Ltd).
- Kashyap, Subhash C (2008): *Our Parliament* (New Delhi: National Book Trust).
- Krafchik, W. & J. Wehner (1998): 'The Role of Parliament in the Budgetary Process', South African Journal of Economics, 66 (4): 512-541.
- Lienert, Ian (2005): 'Who Control the Budget: The Legislature or the Executive', International Monetary Fund Working Paper (WP/05/115), International Monetary Fund.
- Lok Sabha (1998): *Budget in Parliament*, New Delhi (New Delhi: Lok Sabha Secretariat, Bureau of Parliamentary Studies and Training).
- Lok Sabha (2005): *Dictionary of Constitutional and Parliamentary Terms* (New Delhi: Lok Sabha Secretariat).
- Manning, Nick and Rick Stapenhurst "Strengthening Oversight by Legislatures" PREM Note No. 74, October 2002.
- Mathur, B.P (2002) 'PAC-Strengthening Parliamentary Control' in G.C. Malhotra (ed), *Fifty Years Indian Parliament*, New Delhi: Lok Sabha Secretariat
- Posner, Paul & Park, Chung-Keun (2007), 'Role of the Legislature in the Budget Process: Recent Trends and Innovations', OECD Journal on Budgeting, Vol-7, No-3.
- Rockman, B. A (1984), 'Legislative-Executive Relations and Legislative Oversight.' *Legislative Studies Quarterly* 9(3): 387-440.
- Schick, A. (2002): 'Can National Legislatures Regain an Effective Voice in Budget Policy?' OECD Journal on Budgeting Vol. 1 No. 3:15-42.
- Stapenhurst, Frederick C. (2004): 'The Legislature and the Budget', (Washington D.C.: World Bank Institute).
- Stapenhurst, R. & R. Pelizzo (2002): 'A Bigger Role for Legislatures', *Finance & Development*, 39(4):46-48.
- Shephard, Mark (2008): "Administrative Review and Oversight: The Experience of Westminster" in Stapenhurst, Rick, Riccardo Pelizzo, David M. Oslon and Lisa von Trapp (eds.) *Legislative Oversight and Budgeting: A World Perspective* (Washington, DC: World Bank)
- Santiso, Carrlos (2008): "Keeping a Watchful Eye? Parliaments and the Politics of Budgeting in Latin America" in Stapenhurst, Rick, Riccardo Pelizzo, David M. Oslon and Lisa von Trapp (eds.) *Legislative Oversight and Budgeting: A World Perspective* (Washington, DC: World Bank).
- Sury, M.M. (1997): 'Government Budgeting in India', (Delhi: Indian Tax Institute).

Wehner, Joachim (2004): 'Back from the Sidelines? *Redefining the Contribution of Legislatures to the Budget Cycle*', *World Bank Institute Working Paper*, (Washington D.C: World Bank Institute).

Wehner, Joachim (2008): "Assessing the Power of the Purse: An Index of Legislative Budget Institutions" in Stapenhurst, Rick, Riccardo Pelizzo, David M. Oslon and Lisa von Trapp (eds.) *Legislative Oversight and Budgeting: A World Perspective* (Washington, DC: World Bank).

Posner, Paul and Chung-Keun Park (2007): Role of the Legislature in the Budget Process: Recent Trends and Innovation, *OECD Journal on Budgeting*, Vol-7 (3), pp77-102.

Tanaka, Susan (2007): Engaging the Public in National Budgeting: A Non-Governmental Perspective, *OECD Journal on Budgeting*, Vol-7(2), pp 140-170.

Panda, Gyana Ranjan (2010): Budget and Budgetary Processes in the Parliament of India, Background Paper Series (Islamabad: Pakistan Institute of Legislative Development and Transparency, PILDAT), pp.1-26.

Stapenhurst, Rick, and Jack Titsworth (2001): Features and Functions of Supreme Audit Institutions, PREM Note No.59 (Washington D.C: World Bank).

Robinson, Mark (2006), Budget Analysis and Policy Advocacy: The Role of Non-Governmental Public Action, (Working Paper), Brighton: Institute of Development Studies.

Chandhoke, Neera (2005), 'Seeing' the State in India, *Economic and Political Weekly* (Special Articles), March 12, 2005, pp1033-1039.

Gaventa, J & Goetz, A.M (2001), Bringing citizen voice and client focus into service delivery, (Working Paper), Brighton: Institute of Development Studies



Pakistan Institute of Legislative Development and Transparency - PILDAT
Head Office: No. 7, 9th Avenue, F-8/1, Islamabad, Pakistan
Lahore Office: 45-A, Sector XX, 2nd Floor, Phase III Commercial Area, DHA, Lahore
Tel: (+92-51) 111-123-345; Fax: (+92-51) 226-3078
E-mail: info@pildat.org; Web: www.pildat.org