

A Factsheet on Fiscal Transparency
and Budget Credibility:

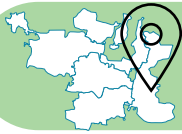
Greater Hyderabad Municipal Corporation

October 2022



Table of Contents

I.	Profile of Greater Hyderabad Municipal Corporation (GHMC)	3
II.	Functional Responsibility assigned to Urban Local Bodies (ULBs): Relevance for a Credible System of Governance	3
III.	Broad Composition of Expenditure and Receipt Budgets for GHMC	6
A.	Budgetary Expenditures Trends for GHMC	7
B.	Receipt Budgets of GHMC since FY 2015-16	7
C.	Distribution of GHMC Expenditure Budget across Accounts and Development Heads.....	9
IV.	Credibility in GHMC budgeting over the years: Projected versus Actuals	11
V.	Key Findings	14

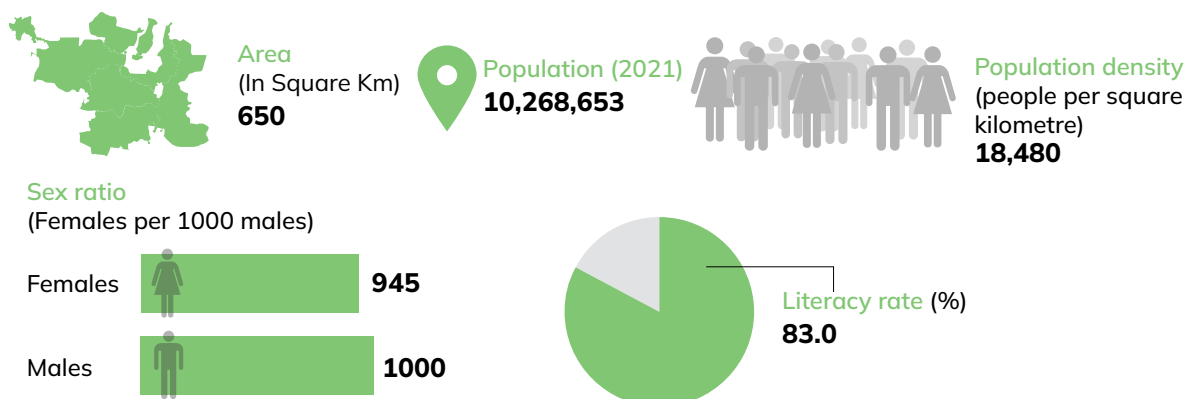


I. Profile of Greater Hyderabad Municipal Corporation

The Greater Hyderabad Municipal Corporation (GHMC) which is the local government for the cities of Hyderabad and Secunderabad, is one of the country's largest municipal corporations. The GHMC was formed on 16 April 2007 by merging 12 municipalities and eight Gram Panchayats with the Municipal Corporation of Hyderabad. The municipalities are L.B. Nagar, Gaddi Annaram, Secunderabad, Malkajgiri, Kapra, Alwal, Quthbullapur, Kukatpally, Serilingampalle, Rajendranagar, Ramachandrapuram, and Patancheru. The panchayats include Shamshabad, Satamrai, Jallapalli, Mamidipally Mankhal, Almasguda, Sardanagar and Ravirala.

GHMC envisions Hyderabad as a capital city that is well-planned, inclusive, economically productive and environmentally sustainable. It aims to provide high-quality infrastructure and services to improve the quality of life of citizens. To pursue its goals, GHMC is making efforts to provide urban infrastructure through integrated planning, improved service delivery, provision of basic services to the poor, and strengthened community development and participation. The overall objective is to ensure transparency, accountability and efficiency in urban governance.

Figure 1: Important Indicators of GHMC



Sources: 1. <https://csr.ghmc.gov.in/AboutGhmc.aspx> 2. <https://worldpopulationreview.com/world-cities/hyderabad-population> 3. <https://www.indiaonlinepages.com/population/hyderabad-population.html>



II. Functions and Responsibilities assigned to Urban Local Bodies (ULBs): Relevance for a Credible system of Governance

People's welfare in both urban and rural areas is directly influenced by 'Local Self-Government Institutions' or 'Local Bodies' (LBs) since these are the main providers of various basic services. Accordingly, strengthening governance structures

of civic bodies and financially empowering them is critical for effective public policy interventions at the grassroots level (RBI, 2021)ⁱ. According to the 74th Amendment to the Constitution of India, ULBs have been assigned more civic functions and bestowed

powers and resources to perform duties within their administrative jurisdiction (Box 1). The 74th Amendment institutionalised the structure of local governance in India and provides an illustrative list of 18 functions (Box 1) which state governments may assign to ULBs, partly or wholly, through municipal laws. However, along with decentralisation of functions and responsibilities, concrete governance structures, processes and adequate resources are critical for effective delivery of services to citizens.

In order to provide services (Box 1), ULBs must manage a large sum of public resources and provision of these services critically hinge on how ULBs manage their resources. Fiscal marksmanship in budgeting, regular reporting, providing updates of budget implementation—and their oversight like auditing and scrutiny by elected MC representatives is important for effective service delivery and to achieve desired outcomes. This requires MCs to have a credible and transparent budget system for proper management of public resources. The

Fourteenth Finance Commission rightly pointed out that MCs cannot be kept beyond the ambit of accountability and responsibility since they manage an increasing share of public funds. Thus, ULBs are accountable to citizens for operational and fiscal performance. The practice of preparing a credible budget, timely disclosure of important budget information through the budget cycle, and a strong system for overseeing budget implementation are required for good fiscal governance and for ensuring a high degree of accountability. However, huge gaps have been observed between budget estimates and actual spending or realisation of resources across all MCs. Similarly, ULBs do not publish information in a timely and regular manner, nor is it complete and comprehensive in all aspects. Important information is scattered across multiple sources or published information is hard to find. More importantly, internal audit and other oversight mechanisms are either weak or missing across MCs. The Fifteenth Finance Commission is also concerned about transparency at MCs and has rightly identified transparency as a

Box 1: Functions of ULBs in the Twelfth Schedule of the Constitution of India

The Constitution (74th Amendment) Act, 1992, which became effective in June 1993, formally recognised urban local governments as the third tier of government. The 12th Schedule of the

- Urban planning including town planning
- Regulation of land-use and construction of buildings
- Planning for economic and social development
- Roads and bridges
- Water supply for domestic, industrial and commercial purposes
- Public health, sanitation conservancy and solid waste management
- Fire services
- Urban forestry, protection of the environment and promotion of ecological aspects
- Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded

Indian Constitution, which was inserted by the 74th Amendment Act, deals with provisions that specify the powers, authority and responsibilities of municipalities. These are:

- Slum improvement and upgradation
- Urban poverty alleviation
- Provision of urban amenities and facilities such as parks, gardens, playgrounds
- Promotion of cultural, educational and aesthetic aspects
- Burials and burial grounds; cremations, cremation grounds; and electric crematoriums
- Cattle pounds; prevention of cruelty to animals
- Vital statistics include registration of births and deaths
- Public amenities including street lighting, parking lots, bus stops and public conveniences
- Regulation of slaughter houses and tanneries.

Source: Twelfth Schedule, 74th Amendment, Constitution of India



key eligibility criterion for grants to MCsⁱⁱ.

Given this background, an attempt has been made to fill information gaps by collating relevant information on budget credibility and fiscal transparency issues in the GHMC to enable citizens and other important stakeholders to participate in fiscal governance discussions.

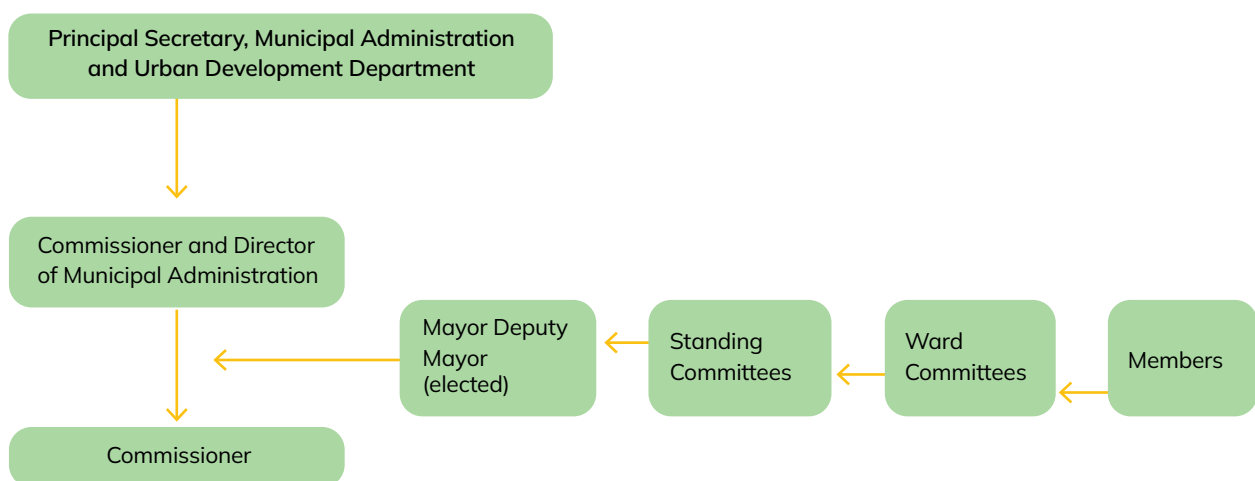
With regard to the actual delegation of functions in the 12th Schedule, the CAG Report (2016)ⁱⁱⁱ observes that the Telangana Government claims to have devolved all functions, except 'fire services' to ULBs. Municipal corporations were set up in the state under the Andhra Pradesh Municipal Corporations Act, 1994. With regard to MCs, Standing Committees

comprising chairpersons of all Ward Committees, meet at intervals prescribed by the Act.

Before a discussion on budget credibility and transparency, it is worth gaining clarity on the GHMC's organizational structure, roles and responsibilities, and an understanding of the legal framework governing fiscal administration which is a key pillar of transparency and accountability.

The GHMC is headed by a Mayor and each municipality/ Notified Area Council of Andhra Pradesh is headed by a chairperson, elected from amongst the corporators/ councillors of respective ULBs.

Figure 2: Organisational Hierarchy of ULBs in Telangana^{iv}



GHMC is an exception. The Commissioner of GHMC is directly under the control of Principal Secretary, MA&UD

Financial Delegation to MCs

A sustainable financing mechanism is necessary for ensuring the discharge of decentralised functions which ULBs can perform effectively only when backed by sufficient financial resources (CAG, 2022^v). Such financial resources could be routed to MCs through predictable fiscal transfers or access to their own revenue streams. These revenue streams must be buoyant and commensurate with expenditure obligations accompanied by

appropriate expenditure powers. Predictable fiscal transfers to ULBs can be ensured through a robust State Finance Commission mechanism and compliance with State and Central Finance Commission recommendations. On the other hand, access to their own sources of revenue indicates that ULBs have the power to levy and collect funds from specific revenue streams. Expenditure powers refer to reasonable delegation limits that allow ULBs to utilise their financial resources.

However, it is well documented that compared to their various functions and responsibilities, aggregate resource flows to MCs are inadequate while their revenue raising capacities are also limited. An analysis of the structure and composition of revenue and expenditure of 35 metropolitan municipal corporations from 1999 to 2004 reveals a mismatch between functions and finances of ULBs which explains the vertical imbalance. Out of 18 functions to be performed by municipal bodies in India, less than half have a corresponding financing source^{vi}. Due to this imbalance, most MCs heavily

depend on various grants and transfers from Union and the State Governments. Recent reforms such as implementation of the Goods and Services Tax (GST) have further deteriorated the financial position of MCs (ICRIER, 2019^{vii}; RBI, 2022^{viii}).

Financial delegation to the GHMC is better compared to other MCs. This is reflected through a higher share of tax revenues, fees and user charges in GHMC's total revenue receipts and lower share of grants from the Union and state governments.



III. Broad Composition of Expenditure and Receipt Budgets of GHMC

While budgetary receipts and expenditure trends of GHMC are discussed in greater detail in subsequent sections, Figure 3A and Figure 3B provide a snapshot of revenue sources and expenditure priorities of the GHMC.

In 2019-20, tax revenue (37%) was the major source of resource for GHMC followed by fees and

user charges (25%), loans (17%) and assigned revenue and compensation (10%). The share of capital grants was 8%. On the expenditure side, establishment expenses consumed the largest share of expenditure (36%) followed by public works (27%), repair and maintenance (19%) and public health (6%) in FY 2019-20 (Figure 3A and 3B).

Figure 3: Snapshots of Rupee Comes from and Rupee Goes out in FY 2019-20 of the GHMC (in %)

3A: Rupee Comes From (Budget 2019-20)

	Share (%)
Tax Revenue	37
Fees & User Charges	25
Loans	17
Assigned Revenue	10
Capital Grants	8
Capital Receipts, others	3
Revenue Receipts, Others	1
Rental Income	0.15
Revenue Grants	0.06
Sale & Hire Charges	0.01

3B: Rupee Goes To (Budget 2019-20)

	Share (%)
Establishment Exp.	36
Public Works-General	27
Repair & Maintenance	19
Public Health	6
Poverty Alleviation	5
Admin (Revenue & Capital) & Programme Exp.	4
Revenue Exp., Others	2
City, Transport, Water	1
Forestry	0.5

Note: These are actual receipts from all sources (revenue & capital) of GHMC for FY 2019-20. Capital receipts consist of loans, grants and capital receipts and others. The remaining belong to revenue receipts.

Note: These (Figure 3B) are actual expenditures (revenue & capital) for different functional heads of GHMC for the FY 2019-20. Public Works-General (capital expenditure) encompasses expenses on flyovers, bridges, roads & pavements, underground drains (sewerage lines), storm water drains, street lighting, colony parks, rainwater harvesting, public toilets, water supply maintenance, etc. Expenses on repairs and maintenance of these assets are under "Repair & Maintenance". Expenses on 'poverty alleviation', 'public health', 'forestry & horticulture', 'city & town planning, water supply, urban transport' are under the 'Capital Expenditure' head.



Figure 4: Total Expenditure Trends for GHMC since 2015-16

	Total GHMC Budget (Rs. Crore)	Growth Rate (%) of Total Budget	Population	Per Capita Exp. (Rs.)
2015-16 Actuals	3,171		86,97,166	3,646
2016-17 Actuals	2,882	-9.1	89,51,161	3,220
2017-18 Actuals	3,058	6.1	92,12,575	3,319
2018-19 Actuals	3,848	25.8	94,81,623	4,058
2019-20 Actuals	3,177	-17.4	97,41,397	3,261
2020-21 RE	5,500	73.1	1,02,68,653	5,356

Source: Budget documents of GHMC, various years, <https://www.ghmc.gov.in/ghmcbudget.aspx>

III. A. Budgetary Expenditure Trends of GHMC

- The overall GHMC budget shows an increase from Rs. 3171 crore in FY 2015-16 to Rs. 5500 crore in FY 2020-21.
- Over the years, nominal growth rates of the annual GHMC budget have been inconsistent.
- It is assumed that 10 per cent annual growth (nominal) in the budget is common. However, it was reported as 6.1 per cent for FY 2017-18. Further, GHMC registered negative budget growth rates of 9.1% and 17.4% for FY 2016-17 and 2019-20 respectively.
- The per capita expenditure of the GHMC increased to Rs. 5356 in FY 2020-21, compared to Rs. 3646 in FY 2015-16. This indicates that the growth of per capita expenditure was 47 per cent during this period (Figure 4).

III. B. Receipts Budget of GHMC since FY 2015-16

For providing assigned services listed in the Twelfth Schedule (Box 1) in a proper manner, mobilising

adequate financial resources is the key. Figure 5 shows the fund flow mechanism to ULBs through multiple channels. However, it is well documented that compared to their various functions and responsibilities, aggregate resource flows to MCs are inadequate. Owing to this imbalance, most MCs heavily depend on various grants and transfers from Union and the State Governments. This is clearly against the spirit of decentralisation and prevents MCs from being fiscally empowered. It is worth noting that despite municipal taxes being a major source of revenue for local governments across many countries, property tax collection in India is significantly lower due to several factors such as property undervaluation, incomplete registers, policy inadequacy and ineffective administration (Awasthi and Nagarajan, 2020)^x. Moreover, the collection system is marred by challenges of pending litigations and inadequate staffing pattern in MCs (Mankikar, 2018)^x. Thus, property tax practices in India need drastic reform. The Thirteenth Finance Commission recommended setting up a 'Property Tax Board' at the state level to address various problems related to property taxation and augmenting property tax revenues.

- A major portion of revenue receipts of the total receipts of GHMC is in the form of tax revenues (mainly property taxes) followed by fees & user

charges and assigned grants.

- Shares (%) of various components of capital receipts have widely varied across the years.

- Share (%) of various grants from Union and State governments is smaller for GHMC compared to several other municipalities.

Figure 5: Fund Flows to ULBs

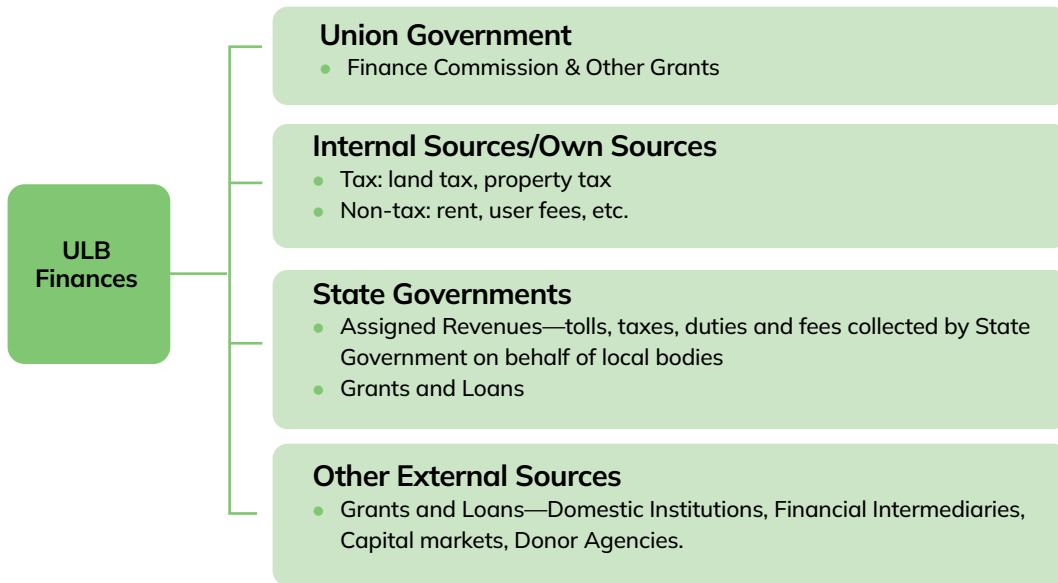
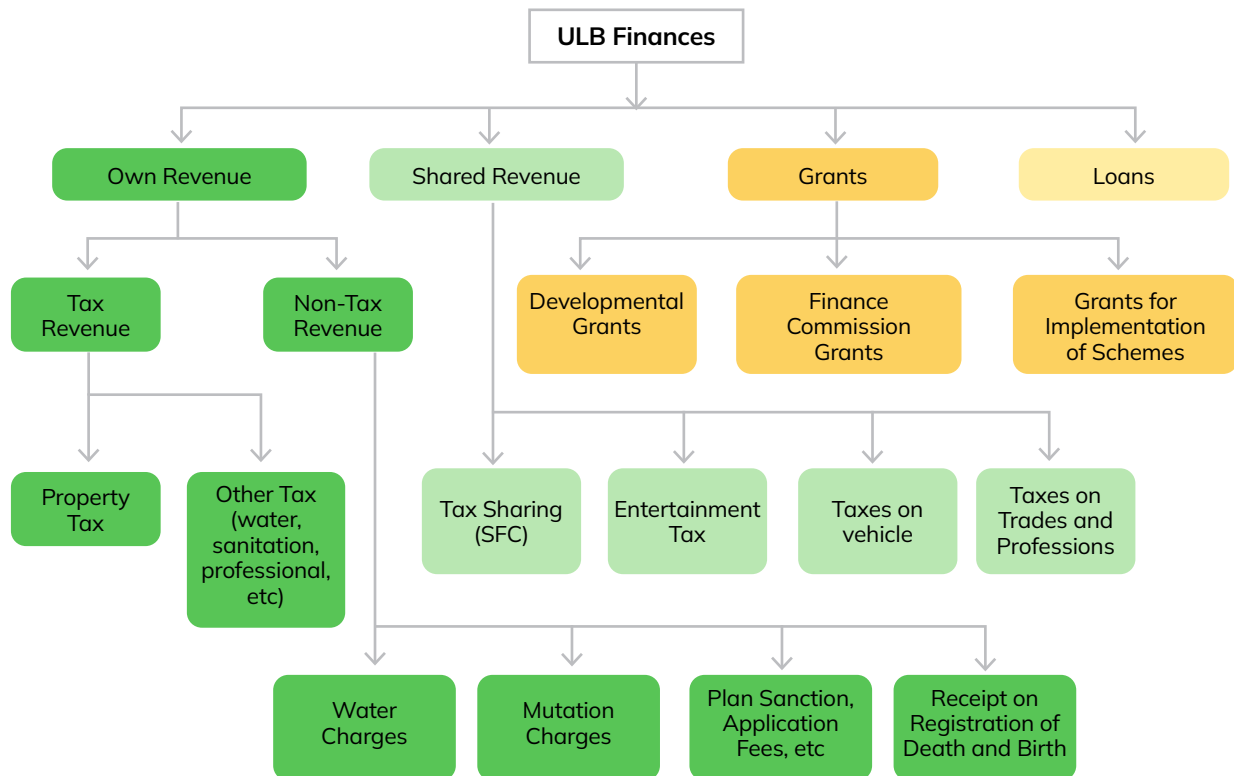


Figure 6: Breakup of ULB Finances



Source: CAG Report

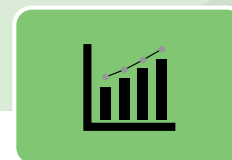


Figure 7: Receipt Budgets of GHMC (In %)

	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 RE
A. Revenue Receipts						
Tax Revenue	40.7	42.9	36.3	42.6	36.8	28.5
Assigned Revenue	16.9	6.2	7.1	9.9	9.7	7.1
Rental Income	0.3	0.3	0.2	0.2	0.1	0.3
Fees & User Charges	25.4	31.3	22.4	29.2	25.1	13.8
Sale & Hire Charges	0.1	0.0	0.1	0.2	0.0	0.1
Revenue Grants	0.5	0.3	0.1	0.2	0.1	0.5
Revenue Receipts, Others	3.8	2.6	0.7	1.0	0.8	0.6
B. Capital Receipts						
Capital Grants	5.2	14.7	25.4	9.6	8.1	11.4
Loans	0.0	0.0	5.2	6.8	16.7	24.4
Capital Receipts, others	7.1	1.8	2.4	0.4	2.5	13.4
C. Total of Grants, Assignments & Compensations (A ii +A vi +B i)						
	22.6	21.1	32.6	19.6	17.9	19.0
D. Total Receipts (A+B)						
	100	100	100	100	100	100

Source: Budget documents of GHMC, various years, <https://www.ghmc.gov.in/ghmcbudget.aspx>

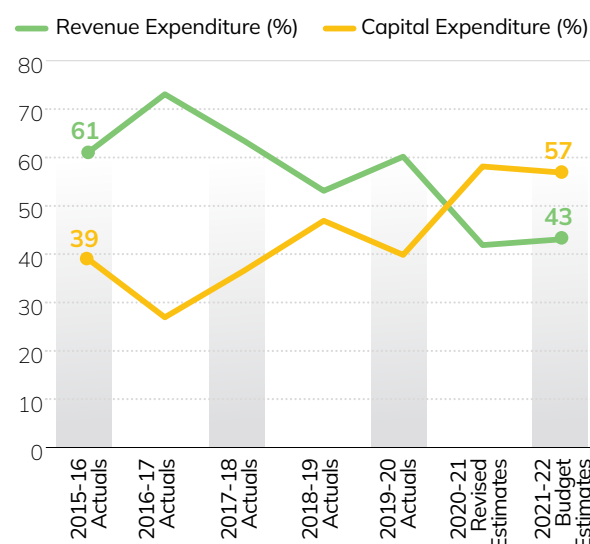
- In recent years, GHMC has mobilised substantial resources through loans (Figure 7).

III. C. Distribution of GHMC Expenditure Budget across Accounts and Development Heads

Since MCs are responsible for developing a range of important infrastructural facilities, a good proportion of the total budget needs to be assigned towards capital expenditure. In fact, proper balance between capital and revenue expenditure and sustained quality of budgeting is required for sound management of public finances.

Data in Figure 8 shows that of the total expenditure of GHMC, the share of revenue and capital accounts varied widely with overall capital expenditure showing an increasing trend. This could be attributed to increased capital spending on urban forestry and horticulture (Green Budget), land &

Figure 8: Distribution (%) of Total Municipal Budget to Revenue and Capital Accounts



Source: Budget documents of GHMC, various years, <https://www.ghmc.gov.in/ghmcbudget.aspx>

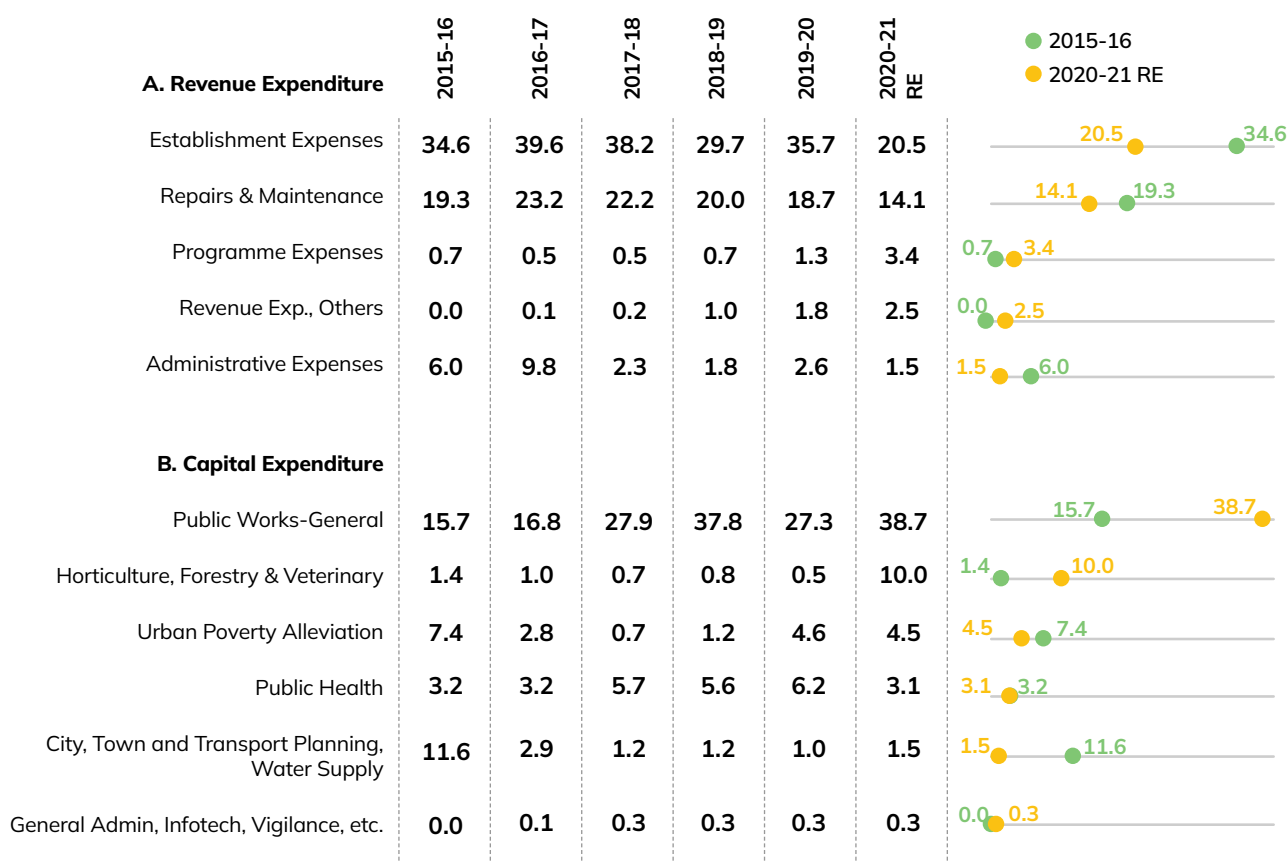
land improvements, storm water drainage and street lighting; especially in the last couple of years. However, except the FY 2020-21, revenue

expenditure was higher than capital expenditure in all other years. This indicates that a bulk of GHMC resources was spent on routine consumption expenditure with low fiscal space for various developmental activities.

expenditure on some components in the GHMC budget. The share of establishment expenses shrunk by 10 per cent, whereas expenditure on general public works increased by 18 per cent from 2015-16 to 2020-21. The share of forestry and horticulture also increased by 8.6 per cent.

Information in Figure 9 shows drastic changes in

Figure 9: Expenditure Budget of the GHMC (%)



Source: Budget documents of GHMC, various years, <https://www.ghmc.gov.in/ghmcbudget.aspx>



IV. Credibility in GHMC Budgeting Over the Years: Projected Vs. Actuals

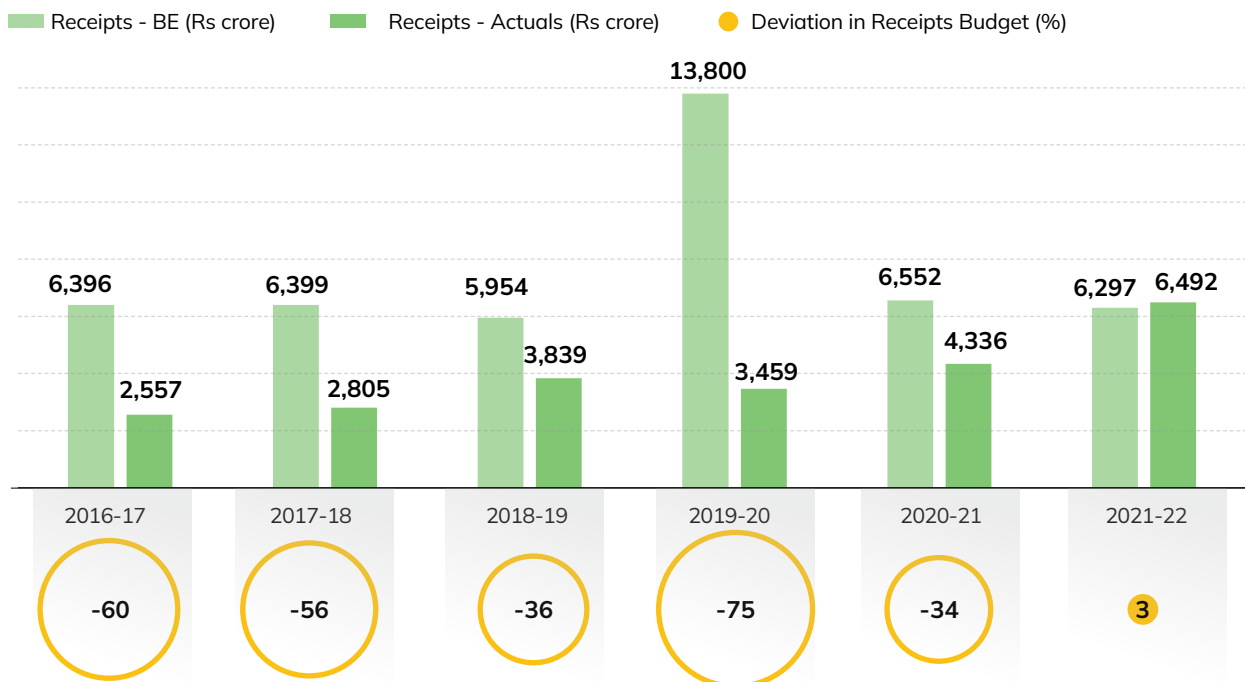
To achieve desired outcomes, an accurate and realistic projection of resources is essential since execution of all programmes/schemes planned in the budget must be backed by successful mobilisation of resources by the authority. If resource generation moves towards expected targets, programmes and schemes could be adequately funded and smoothly implemented. Significant deviation of actual receipts/expenditures from budget estimates indicates poor budget credibility. It is well documented by Gayithri and Madheswaran (2015)^{xi} that budgets prepared by ULBs lack fiscal marksmanship since they indicate significant deviation between budget estimates and actuals. Further, Comptroller and Auditor General (CAG) reports regularly point to several lacunae in the preparation of municipal accounts including lack of budget preparation, absence of accurate and timely finalization of accounts in prescribed formats

and insignificant monitoring.

Figure 10 exposes huge gaps between revenue projections and realizations. Gaps between actual and projected receipts range between 34 per cent (2019-20) to 75 per cent (2018-19). This revenue gap stands in the way of quality budgeting and hampers implementation of public programmes/schemes. However, the gap was minimal for FY 2020-21.

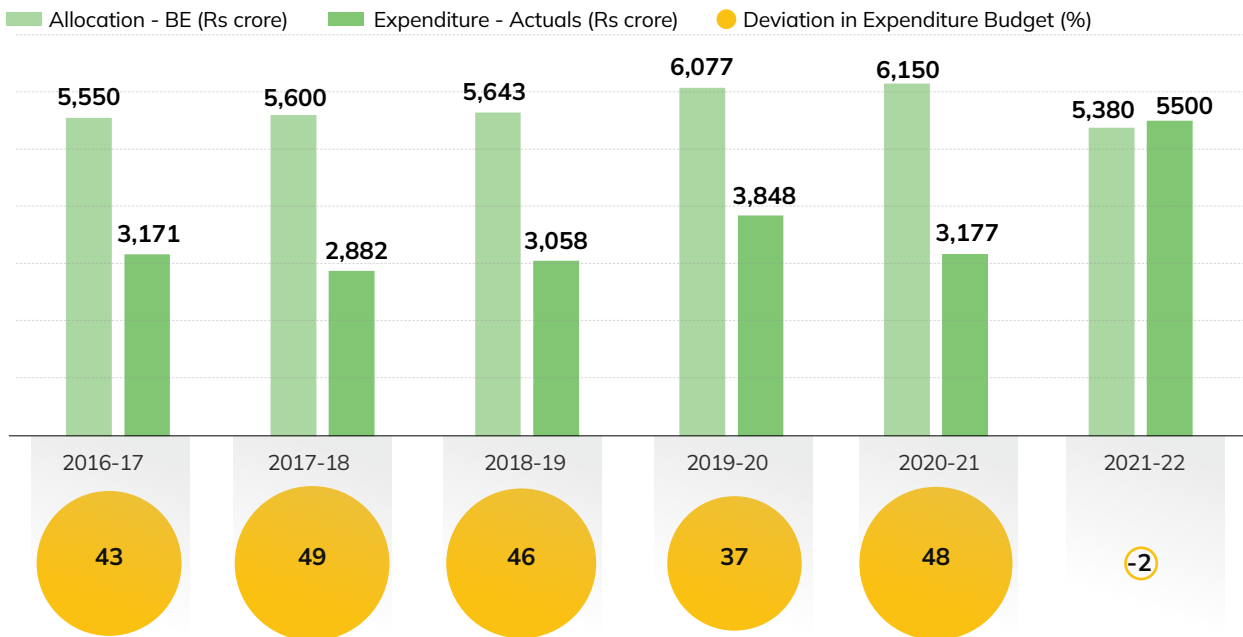
- Differences between budget estimates (allocation) and actual expenditures are presented in Figure 11. The chart reveals a significant difference between budget estimates (allocation) and actual budgetary expenditures. Deviations of actual expenditures from proposed allocations range between 37 per cent (2018-

Figure 10: Receipts Budget - Budget Estimates Vs. Actual Receipts



Source: Budget documents of GHMC, various years, <https://www.ghmc.gov.in/ghmcbudget.aspx>

Figure 11: Expenditure Budget - Budget Estimates Vs. Actual Expenditure



Source: Budget Documents of BMC (various years), available at: <https://www.bmc.gov.in/budget>

19) to 49 per cent (2016-17). These significantly lower expenditures compared to proposed allocations could be attributed to lower revenue mobilisation. Further, the higher deviation from allocation implies that utilisation of allocated resources by GHMC is not satisfactory.

- Gaps between budget estimates and actuals on both the receipts and expenditure sides lead to

budget deficits and/or surplus in the revenue and capital accounts of the GHMC budget (Figure 12).

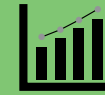
- Accrual of resources in GHMC's revenue account is a good sign for undertaking investment under capital account. However, a consistent deficit has been noticed in GHMC's capital account, except during FY 2016-17.

Figure 12: Deficits (-)/ Surplus (+) in Revenue and Capital Accounts

	Deficits (-)/ Surplus (+) (Rs crore)		Deficits (-)/ Surplus (+) (%)	
	Revenue Account	Capital Account	Revenue Account	Capital Account
2015-16 Actuals	321	-935	10.1	-29.5
2016-17 Actuals	237	-313	8.2	-10.9
2017-18 Actuals	631	150	20.6	4.9
2018-19 Actuals	836	-1225	21.7	-31.8
2019-20 Actuals	1241	-82	39.1	-2.6
2020-21 Revised Estimates	992	0	18.0	0.0

Source: Budget documents of GHMC, various years, available at: <https://www.ghmc.gov.in/ghmcbudget.aspx>

Note: Percentage figures of deficits/surpluses are as proportion of total budgetary expenditures.



Annexure 1: Transparency and Accountability Indicators of GHMC

Indicators	Performance of the Municipal Corporation (MC)
Availability of Information and Comprehensiveness	
1 Is budget data on allocated funds available -hardcopy/online?	Yes
2 Is budget data on actual expenditure available?	Yes
3 Is detailed information on various tax and non-tax revenues of the MC available?	Yes
4 Does the MC share detailed information on expenditures incurred?	Yes
5 Is information on the most marginalised populations available in budgets?	Yes
6 Is information on revisions/budget changes made in the middle of the financial year available?	Yes
7 Is information available on inter-departmental fund flows/activities?	Yes
8 Does the MC budget provide information on loans/borrowings?	Yes
9 Is budget data available in Excel or any other reader-friendly format?	No
10 Are minutes of important meetings placed in the public domain?	Yes
11 Does the MC publish internal audit reports?	No ^a
12 Are audit reports/balance sheets/ budget accounts, or audit reports of external agencies available to the public by the MC?	Yes ^b
13 Does the MC publish any action taken report if irregularities are found in audits?	No
14 Is information available on work/ projects undertaken by the MC?	Yes
Timeliness	
15 Is budget information updated in a timely manner?	NA ^c
Accessibility	
16 Are documents available in any other language except English?	No
17 Is there a simplified version (Citizens' Budget) of the budget documents?	No
18 Is there a specific law to administer the budget of the MC?	Yes
Accountability	
19 Is the proposed budget scrutinised and approved by a Standing Committee/ any other appropriate authority?	Yes
20 Is approval required to revise/change the budget in the middle of the financial year?	Yes
21 Is there a state-level Property Tax Board as recommended by the 13th Finance Commission?	No
22 Is the budget prepared in line with State Municipal Accounting Manual?	Yes
23 Is the process of an internal audit followed by the MC?	NA
24 Is the MC budget audited by an external authority like State Audit Department/ Comptroller and Auditor General (CAG)?	Yes
25 Is there a formal window for public participation at any stage of the budget cycle?	No
26 Does the MC conduct any social audit?	Yes ^d

a. Internal audit is not done.

b. Audited balance sheet is published (<https://www.ghmc.gov.in/Budget/Annual%20Accounts%202021-22.pdf>)

c. No clear information is available.

d. Some evidence of social audit is available.



V. Key Findings

- 1** GHMC's total budgetary expenditure does not show steady growth. Rather, it has heavily fluctuated across the years. Per capita budgetary expenditure too shows a similar trend.
- 2** Gaps between budget estimates and actuals are observed in both receipts and expenditures. This indicates a lack of credibility in GHMC's budget practices.
- 3** Budget and related documents are available in the public domain (online). However, important documents like citizens' budget (simplified version of budget documents for common citizens), audit reports, etc. are not published by the GHMC.
- 4** There is no evidence of internal audits by GHMC. No internal audit reports are available online either.
- 5** No evidence was found regarding the formal engagement of citizens in any phase of the budget cycle. However, GHMC has conducted several social audits in the past which should be institutionalized.





-
- i State Finances: A Study of Budgets, 2021; Reserve Bank of India.
 - ii As per the recommendation of the 15th Finance commission, for availing full grants in the first and second year of the award period, States need to ensure that at least 25 per cent of Rural Local Bodies (RLBs) make available online (in public domain) both their provisional accounts for the previous year and their audited accounts for the year before that. For ULBs, there are some additional conditions of notifying a floor rate for property tax for the first two years of the award period, followed by improvement in collection of property taxes in tandem with growth in States' own GSDP. As documented in the RBI Report, this focus on incentive/performance-based grants to Local governments aimed at enhanced transparency and improved revenue mobilisation can be regarded as seeds of change for overall fiscal federalism (Report on Municipal Finances, RBI 2022).
 - iii Report of the Comptroller and Auditor General of India on Local Bodies for the year ended March 2016, Government of Telangana, Report No.8 of the year 2016.
 - iv GHMC is an exception. The Commissioner of GHMC is directly under the control of Principal Secretary, Municipal Administration and Urban Development Department.
 - v https://cag.gov.in/uploads/download_audit_report/2022/Chapter%20VI-06239c581e5ff12.83337546.pdf
 - vi Municipal Finance in India: An Assessment, RBI 2007.
 - vii State of Municipal Finances in India: A Study Prepared for the Fifteenth Finance Commission, ICRIER 2019.
 - viii Report on Municipal Finances, RBI 2022.
 - ix Awasthi, R. and Nagarajan, M. (2020). "Property Taxation in India: Issues Impacting Revenue Performance and Suggestions for Reform". Governance Global Practice, Discussion Paper No. 5, World Bank Group.
 - x Mankikar, S. (2018). "The Impact of GST on Municipal Finances in India: A Case Study of Mumbai". ORF Issue Brief, Issue No. 257.
 - xi Gayithri, K. and Madheswaran, S. (2015). Bengaluru Region Finances: A Design for Restructuring, unpublished manuscript, Bangalore: Institute for Social and Economic Change.



About the Municipal Corporation Factsheets:

The Municipal Corporation Factsheets present brief commentaries on overall fiscal performance, level of fiscal transparency and budget credibility of select Municipal Corporations in recent years. The purpose of this series of Factsheets is to facilitate an independent analysis and public oversight of fiscal governance at the level of Municipal Corporations in India.



OpenBudgetsIndia

About Open Budgets India (OBI)

OBI is a comprehensive and user-friendly open data portal that facilitates free, easy and timely access to fiscal information. It provides budget information for different tiers of government in India in accessible and open (non-proprietary) formats. Please visit the portal at: www.openbudgetsindia.org



About CBGA

Centre for Budget and Governance Accountability (CBGA), an independent think tank based in Delhi, analyses public policies and budgets in India and advocates for greater transparency, accountability and scope for participation in budgets. For more information about CBGA's work, please visit www.cbgaindia.org or write to us at: info@cbgaindia.org

Authors: Sakti Golder and Nilachala Acharya
Series Edited by: Subrat Das
Technical Inputs: Manish Kumar and Mitali Gupta
Designed by: How India Lives (www.howindialives.com)