



Foundation for  
Responsive  
Governance

# Annual Report

2025-26





Upliftment starts where  
the ground is hardest.

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# A note from the Founder Director

One story from this year has stayed with me.

Mangala Koluragi had served as a Gram Panchayat President and attended several trainings on local governance. Yet, she had never convened a Ward Sabha. The barrier was not a lack of commitment or knowledge. What was missing was the confidence, practical support and encouragement to translate her formal authority into action.

Through ReGov's programme, Mangala organised her first Ward Sabha, brought residents and officials together, mobilised resources for the local school and encouraged other women representatives to do the same. The most important change was perhaps not any one piece of infrastructure, but her shift from seeing herself as an office-holder to recognising herself as a public leader.

For me, Mangala's story captures why ResGov exists.

India does not lack policies, programmes, budgets or data. The challenge is ensuring that these translate into meaningful improvements in people's lives. Too often, the gap lies in the systems closest to citizens: how priorities are identified, how funds move, whether evidence informs decisions, and whether local institutions have the capabilities and space to act.

Over the past year, ResGov has continued to work on both sides of this challenge. Our research examines budgets, fund flows, administrative systems and the implementation of public programmes to understand where delivery succeeds and where it breaks down. Our Action Lab takes these insights closer to the frontline, working with elected representatives, officials and civil society organisations to build the practical capabilities required to use evidence, navigate government systems and solve problems locally. Each strengthens the other: research is sharper when it is informed by the realities of implementation,

and capacity-building is more useful when it is grounded in evidence.

This year our work expanded across Karnataka, Uttar Pradesh, Meghalaya, Madhya Pradesh, Rajasthan, Bihar and Maharashtra. Across these engagements, we remained guided by a simple principle: lasting change comes not from creating parallel systems, but from strengthening the institutions and people already entrusted with delivering public programmes. Doing so requires patience, partnership and a willingness to learn as much from setbacks as from successes.

This report is therefore more than a record of our activities over the past year. It reflects what we have learned about strengthening public systems: that lasting change rarely comes from a report, a dashboard or a training alone. It comes from combining evidence with repeated practice, institutional relationships and the confidence of people within the system to exercise their agency.

“To our team, partners, funders, government counterparts, elected representatives and the communities we have had the privilege of working with, thank you for your trust and collaboration. We look to the year ahead with renewed purpose, a deeper understanding of where we can contribute, and the humility to recognise that building stronger public systems is always a shared and ongoing endeavour.”

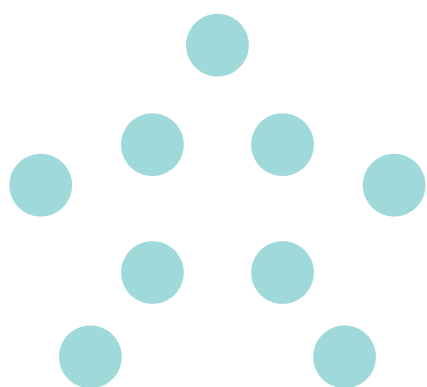


**Avani Kapur**

**Founder and Director  
Foundation for Responsive Governance**

# Our Year in Numbers

## Research



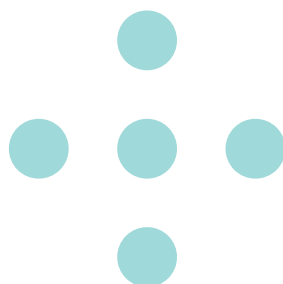
7

Articles and opinion  
pieces published in  
leading national media



25

Budget insights and  
public finance briefs



5

Flagship reports  
published

## Action

**~700**

People trained and  
capacity built

Including

**400**

government officials  
and functionaries



**3**

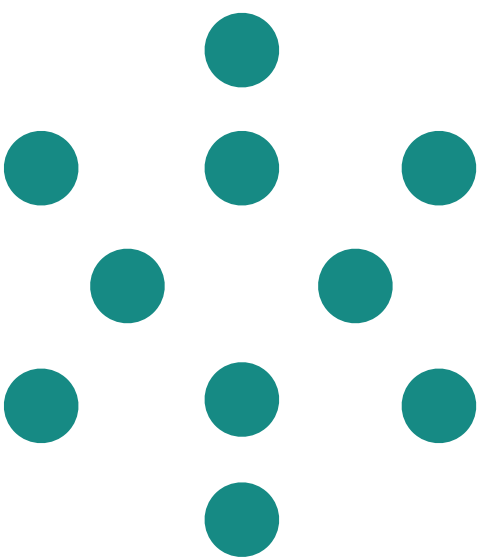
States where action  
was implemented

# Influence



13

Invited speaking engagements at national forums



10

Media features, quotations or research mentions



5

Partnerships with State Governments, national institutions and knowledge network



# Our Approach

## Strengthening Public Systems where they matter most

Every year, governments invest lakhs of crores of rupees to improve people's lives. These funds flow from the union and states down to districts, municipalities and panchayats and are used to finance schools, health services, environmental programmes, employment programmes, and local infrastructure.

But investment alone does not guarantee improved outcomes because at the last mile, systems are often at their weakest. Funds arrive late or are poorly understood. Planning processes become exercises in compliance rather than problem solving. Departments work in silos. Local revenues go uncollected. Frontline officials lack the tools/ information/ institutional support they require to deliver programmes. The result is a quiet but widening divide between those who can afford private alternatives and those left navigating public systems that do not reliably work.

India's delivery challenge is therefore not only a question of how much governments spend, but of whether public systems are equipped to translate resources into meaningful improvements in people's lives.

ResGov's work is grounded in a simple belief: India's towns and villages can thrive in a changing world and become powerful engines for equity, opportunity and resilience. To achieve this, we strengthen the capabilities of sub-national governments i.e. states, districts, cities and villages, so that public initiatives are planned, financed and delivered effectively.



# How we understand the problem

## People

Who make the government work i.e. the frontline officials, elected representatives and communities who turn public resources into action

**We strengthen their capabilities, confidence and ability to problem solve.**

## Public Finance

Resources that make action possible i.e. the budgets that shape what governments are planning and can deliver.

**We analyse how resources are allocated, released and spent, identifying opportunities to improve transparency, efficiency and effectiveness.**

## Processes

That enable delivery of services i.e. planning cycles, fund flow mechanisms, Gram Sabhas, accountability systems and administrative processes that determine whether resources will reach citizens

**We identify and address institutional bottlenecks that constrain delivery.**

## How we work

At ResGov we combine research with action to ensure that evidence informs practice and practice strengthens evidence.



## **Research**

### **Generating evidence for better public systems**

Our research examines how public systems function—from budgets and fund flows to institutional design and programme implementation. We generate evidence, diagnostics and practical tools that help governments, practitioners and civil society better understand where delivery succeeds and why it breaks down.

**Evidence without action remains unused. Action without evidence loses direction. Our work brings both together.**

## **Action Labs**

### **Translating evidence into practice**

Our Action Labs work alongside governments, elected representatives, frontline bureaucrats, and communities to strengthen implementation where it matters most. Rather than delivering conventional classroom training, we design experiential, problem-solving programmes that build capability and generate lessons for wider system reform.



### **We diagnose.**

We generate evidence on how governments plan, finance and deliver public programmes.



### **We test.**

Through Action Labs, we work alongside governments to translate evidence into practice.



### **We learn.**

Lessons from implementation strengthen the next generation of research, tools and policy recommendations.



### **We transform.**

Research and implementation together inform public debate, government partnerships and institutional reform.

## Where we focus

This year we worked at the intersection of three emerging governance challenges where stronger public systems are critical to improving people's lives:

### Urban Transitions

#### Governing India's changing settlements.

As villages become towns, governance arrangements, institutional responsibilities and citizen entitlements often become unclear. We study how rural-urban transitions are governed and financed, and support more transparent, accountable, and citizen-centred approaches to managing this change.

### Climate Vulnerabilities

#### Connecting climate goals with finance.

Climate plans fail when they are disconnected from budgets. We analyse climate finance from allocation through expenditure, helping governments strengthen the financial systems they need to deliver adaptation and resilience. We also built the capacity of frontline functionaries and elected representatives, to identify available funds for mitigation and adaptation, and determine what actions they can take at the local level. This strengthens the ability of local governments to respond to climate change.

### Health and Education

#### Strengthening last-mile service delivery.

Human development outcomes depend on strong local institutions. We work to improve the data systems, public finance mechanisms and institutional capabilities that underpin health, nutrition, education and other essential public services.



## Rural and Urban, Together

ResGov's work has its roots in rural and Panchayati Raj institutions. We are now increasingly engaging with the governance challenges created by India's rapid urbanisation. Rather than treating rural and urban as separate domains, we see the transition between them as an increasingly important governance frontier — one that demands stronger institutions, better financing, and more responsive public systems.



# Research

## Generating evidence for better public systems

Public systems can only be strengthened when they are understood. Yet, many questions that shape public service delivery remain difficult to answer:

How do funds flow?

Where do implementation bottlenecks emerge?

How are roles/responsibilities divided between different stakeholders?

What data exists?

How can existing data be used to make better decisions?

Our research seeks to answer these questions by making public systems more visible. We combine public finance analysis, institutional mapping, legal analysis, and field evidence to explain how governments plan, finance and deliver public programmes and why implementation suffers. Our work is intended to inform public debate, strengthen policymaking, and improve implementation.

This year, we focused on strengthening fiscal governance, improving the financing of climate and environmental action, understanding India's rural-urban transition, and making public finance more accessible to decision-makers.



# Flagship Research

## State Finances

### Understanding the future of fiscal federalism

As India enters the XVI Finance Commission period, the composition of state revenue (not just their quantum) will shape governments' fiscal autonomy, expenditure priorities and resilience over the coming decade. Recent shifts in India's fiscal architecture, including the implementation of GST and the growing use of cesses and surcharges outside the divisible pool have renewed debate on the future of fiscal federalism.

### Our contribution

ResGov analysed the receipts side of State Finances across 31 states/ union territories with legislatures, during the XV Finance Commission period. The study examined trends in own source revenue, tax devolution, grants-in-aid, and borrowings to better understand the evolving structure of state finances and document differences across regions and economic strata. Research found that while their own source revenue has grown steadily, states are heavily reliant on Union transfers and debt financing, with borrowings accounting for nearly all capital receipts.

### Why this matters

The study provided timely evidence to inform discussions around the XVI Finance Commission and contributed to broader conversations on strengthening fiscal federalism and improving long-term sustainability.



## Climate Finance

### Making existing finance more visible

Achieving India's climate commitments requires sustained public investment. The absence of a consolidated Union climate budget makes it difficult to understand how the government spends on climate action and where resources are directed.

### Our contribution

ResGov analysed Union Government climate financing between FY 2018-19 and FY 2025-26, examining expenditure across ministries and schemes supporting mitigation and adaptation. Our research found that although climate allocations have increased in absolute terms, spending has declined as a share of both Union expenditure and the GDP. We identified opportunities to strengthen transparency and accountability in climate finance at the Union level, through reforms such as a national climate finance taxonomy and dedicated adaptation budget lines. We also assessed the Union government's draft climate taxonomy, published for public consultation, and provided detailed recommendations.

### Why this matters

The report contributes to a growing evidence base on climate finance in India and provides practical recommendations for strengthening the financing architecture needed to deliver climate action.

## Financing Cleaner Air

### Following public finance from allocation to action

Between FY 2019-20 and FY 2025-26, more than ₹19,600 crore was allocated through the National Clean Air Programme and the XV Finance Commission to improve air quality across Indian cities. Yet, limited evidence exists on how these funds were utilised and on-ground experiences suggest that air quality in cities has worsened.

### Our contribution

ResGov analysed five years of allocation and expenditure data across six cities to understand expenditure patterns, and assess alignment between spending and pollution sources. Field visits were also undertaken to understand the fund flow architecture, governance systems and institutional arrangements, to provide a more complete picture of bottlenecks that arise when translating finance into ground level action.

### Why this matters

The findings helped strengthen understanding of air pollution financing and identify opportunities to improve the effectiveness of future clean air investments.



## Governing Rural-Urban Transitions

### Building better legal frameworks for India's urbanisation

India is urbanising rapidly; yet, the legal and institutional frameworks governing these transitions remain unclear and fragmented. Differences across states in the criteria for upgrading villages to urban, transition procedures, and post-transition governance arrangements can create uncertainty around institutional responsibilities, service delivery and citizens' rights.

### Our contribution

ResGov examined how legal and policy frameworks shape rural-urban transitions across five states in India, to identify gaps and variations in state implementation. The research found gaps relating to how areas are selected for transition, inconsistencies in procedural requirements, and limited clarity around governance arrangements once new urban governments were constituted. The findings led to the development of recommendations to support development of a more transparent, consistent, and citizen-centric transition framework.

### Why this matters

As urbanisation increases, governments require frameworks that can support smooth institutional transitions while protecting service delivery and citizen rights.



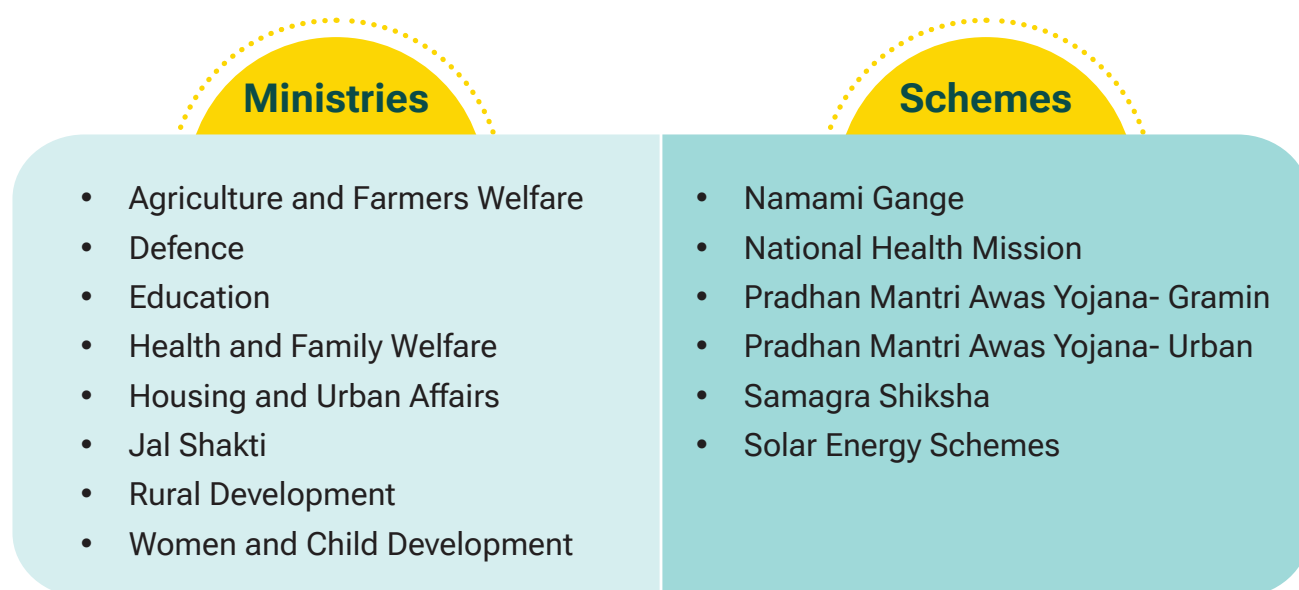
## Budget Insights

### Making public finance more accessible

Government budgets shape nearly every aspect of public service delivery, from healthcare and education to rural development and climate action. Yet budget documents are often technical, complex and difficult to navigate, limiting their usefulness for policymakers, civil society organisations, researchers and citizens seeking to understand public spending priorities.

## Our contribution

ResGov continued its Budget Insights series, translating complex Union Budget documents into clear analysis. We published a comprehensive set of briefs covering key social sector ministries and flagship government programmes.



These publications were disseminated to all Members of Parliament, Department-related Standing Committees, researchers, civil society organisations, journalists and development practitioners, helping to inform public debate around government spending priorities.

## Why this matters

The series helps a wider range of stakeholders engage with government budgets, ask better questions about expenditure, and contribute to informed policy discussions. Over time, this work will improve transparency and strengthen evidence based decision making.



## Emerging Research

### Health systems during transitions

Urbanisation changes the institutions responsible for delivering essential public services. This year, ResGov initiated research examining how administrative transitions affect public healthcare delivery. We developed and piloted a diagnostic tool in Rajasthan to map institutional responsibilities, coordination mechanisms and accountability gaps affecting healthcare delivery in newly urbanising settlements. The tool is currently being refined and will inform future work on strengthening service delivery during rural-urban transitions.



## Knowledge Products and Thought Leadership

Research creates value only when it informs public debate.

ResGov actively contributed to discussions on public finance, governance, decentralisation, climate finance and social policy through opinion pieces, explainers, blogs and policy publications.



## Opinion and Explainers

Our researchers contributed articles to leading national publications including The Indian Express, Hindustan Times, IndiaSpend, and IDR Online, covering topics ranging from fiscal federalism and public finance to education, transparency and labour policy.

| Publication     | Topic                                                                                                                                                                                                                                            |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Indian Express  | <ul style="list-style-type: none"><li>How VB-G RAM G Act, which replaces MGNREGA, affects states' finances</li><li>Why NREGA wage rates should be revised</li><li>Centre's rationale behind MGNREGS spending cap, the problems with it</li></ul> |
| IDR Online      | <ul style="list-style-type: none"><li>The right to information in practice</li></ul>                                                                                                                                                             |
| IndiaSpend      | <ul style="list-style-type: none"><li>The Continuing Decline Of India's Social Sector Budget</li></ul>                                                                                                                                           |
| Hindustan Times | <ul style="list-style-type: none"><li>Fiscal federalism enters an uncharted phase</li></ul>                                                                                                                                                      |
| EdexLive        | <ul style="list-style-type: none"><li>The hidden cost of free education in India: Why banning coaching centres won't solve the problem</li></ul>                                                                                                 |

## Blogs

ResGov published shorter blogs exploring emerging issues in governance and public policy. Topics included:

- Project Tiger and Elephant: India's Conservation Triumphs Facing New Challenges?
- India's Ageing Population: Are we budgeting enough for our elders?
- Local Problems, Local Data: The Case for Data-Driven Governance in Panchayats
- Mental Health in Education in India: Why New Supreme Court Guidelines Matter

## Working Papers/ Research publications

Alongside the flagship research, ResGov published working papers exploring emerging questions in governance. These papers test new ideas, and develop practical frameworks to inform future research and practice.

- **Street-Level Tech**

### The Role of Data Entry Operators in India's Welfare Infrastructure

India's digital welfare architecture depends on thousands of frontline workers who collect, manage and upload administrative data. Yet Data Entry Operators (DEOs), despite being essential to the functioning of digital governance, remain largely invisible in policy discussions. Drawing on fieldwork across Bihar, Himachal Pradesh, Madhya Pradesh, Maharashtra and Rajasthan, including interviews with more than 100 government officials and frontline functionaries, this paper examines the evolving role of DEOs in welfare delivery.

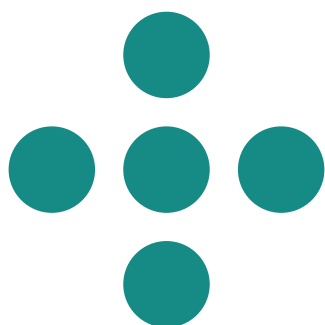
- **Visualising Governance**

### A Comprehensive Approach to Representing Government Structures and Processes

Development practitioners often struggle to navigate government systems because institutional structures, reporting relationships and administrative processes are dispersed across multiple documents, or exist only as tacit knowledge. This working paper provides a practical framework to represent the composition, relationships and functioning of government institutions. It outlines a five-step methodology for translating complex organisational structures into accessible visual tools that support knowledge management, stakeholder engagement and programme design.

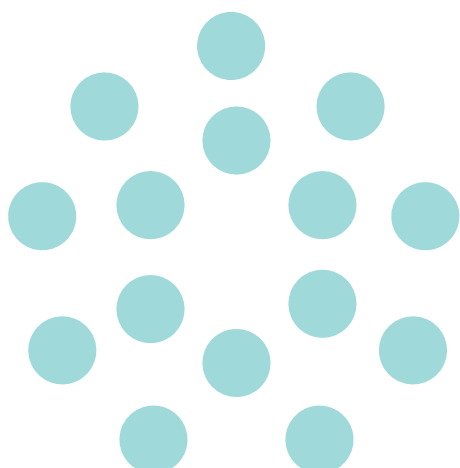
Across these publications, ResGov sought to make complex questions of public finance, decentralisation and governance more accessible to policymakers, practitioners and citizens. Together, they reflect our commitment to strengthening public debate through rigorous, evidence-based analysis.

## Research at a Glance



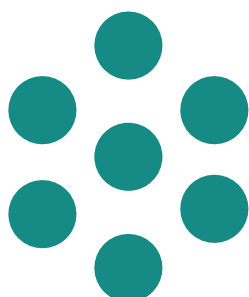
5

Flagship reports  
published



15

Budget Insights, that translated  
complex budgets into accessible  
analysis for policymakers,  
researchers and civil society



7

Articles and opinion pieces  
published in leading  
national media houses



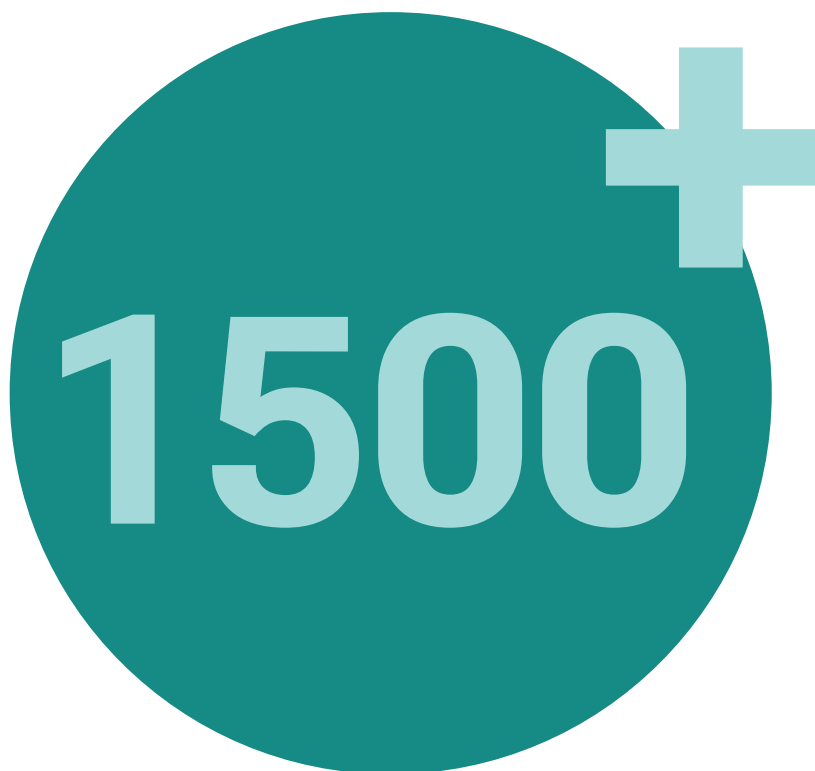
Generated new evidence on state finances ahead of the XVI Finance Commission's recommendations



Strengthened understanding of climate and environmental public finance by tracing how resources for climate action and clean air move from allocation to expenditure.



Advanced the policy discourse on India's rural-urban transition through comparative legal research and the development of practical governance diagnostics.



Members of Parliament, government officials and civil society organisations reached through disseminated research

# Action Labs

## From Evidence to Practice

Research alone does not strengthen public systems. Change happens when evidence is translated into new ways of working-when elected representatives convene their first Ward Sabha, when officials begin using data to make decisions, or when Panchayats gain the confidence to raise and manage their own resources. ResGov's Action Lab bridges this gap between knowledge and practice. Every Action Lab intervention serves two purposes: strengthening institutions in the present and generating practical lessons, tools and approaches to inform future research.

During 2025-26, the Action Lab worked across Karnataka, Uttar Pradesh and Meghalaya, partnering with governments and communities to strengthen leadership, public finance and evidence-based decision-making.



# Karnataka



## Strengthening Women's Leadership in Panchayats

(Supported by the Ananya Birla Foundation)

### Why this matters

Women occupy one-third elected positions in Panchayati Raj Institution across India, however formal representation does not automatically translate into effective leadership. **Elected women representatives (EWRs)** often face barriers in exercising authority, engaging citizens and influencing local decision making. As Karnataka approached a new election cycle, ResGov recognised the opportunity to support both women preparing to enter public office and those transitioning out of their elected roles.

### Our approach

The programme combined leadership development with practical governance. Aspiring women leaders were supported in identifying community priorities, developing locally grounded manifestos and preparing for public leadership. For outgoing representatives, the focus shifted towards sustaining leadership beyond elected office, as citizens, community leaders and mentors for the next generation of EWRs. Instead of relying on conventional classroom training, the programme equipped participants with practical tools to diagnose local problems, analyse root causes, map stakeholders, develop action plans and monitor progress. Workshops, peer-learning forums and exposure visits created additional opportunities for women to learn from one another and built confidence.

### Key outcomes

- The programme grew from an initial cohort of 55 women to more than 100 participants through peer mobilisation alone.
- EWRs organised Ward Sabhas independently, developed ward profiles and led collective problem-solving initiatives within their communities.
- 250+ citizens mobilised into community action groups.
- Civic action initiated across seven constitutional subjects.
- A self- sustaining peer learning network continues to encourage leadership beyond the programme.



“ This is the first time a training programme motivated me to actually conduct a public meeting. It gave me the confidence that I can not just plan, but also lead discussions on the issues that matter to my community. ”

— Mangala,  
Panchayat ward member, Honnutigi GP, Vijayapura



## Learning from the Action Lab

Practical leadership develops through repeated application, and not one-off training. Combining structured tools with peer support and real-world problem-solving helps elected representatives build lasting confidence and agency



### Building Financially Stronger Panchayats

#### Why this matters

Financially empowered Panchayats are better able to respond to local priorities. However, across Uttar Pradesh, many Gram Panchayats remain almost entirely dependent on inter-governmental transfers, with limited capacity to generate their own revenue. Strengthening Own Source Revenue (OSR) is central to strengthening local autonomy and responsive governance.



#### Our approach

Working with the district administration in Basti, the Action Lab developed a participatory, activity-driven learning model to strengthen panchayat finances. Instead of lecture-based training, Panchayat Secretaries and Sahayaks worked through practical exercises using their own Gram Panchayats as learning laboratories. Participants were supported in identifying local revenue opportunities, preparing OSR plans, and engaging communities in Gram Sabhas. Alongside this, dormant public assets, including Resource Recovery Centres and Common Service Centres, were revitalised to strengthen both local service delivery and revenue generation.

#### Key outcomes

30+ panchayat secretaries and 100+ sahayaks trained across 2 blocks

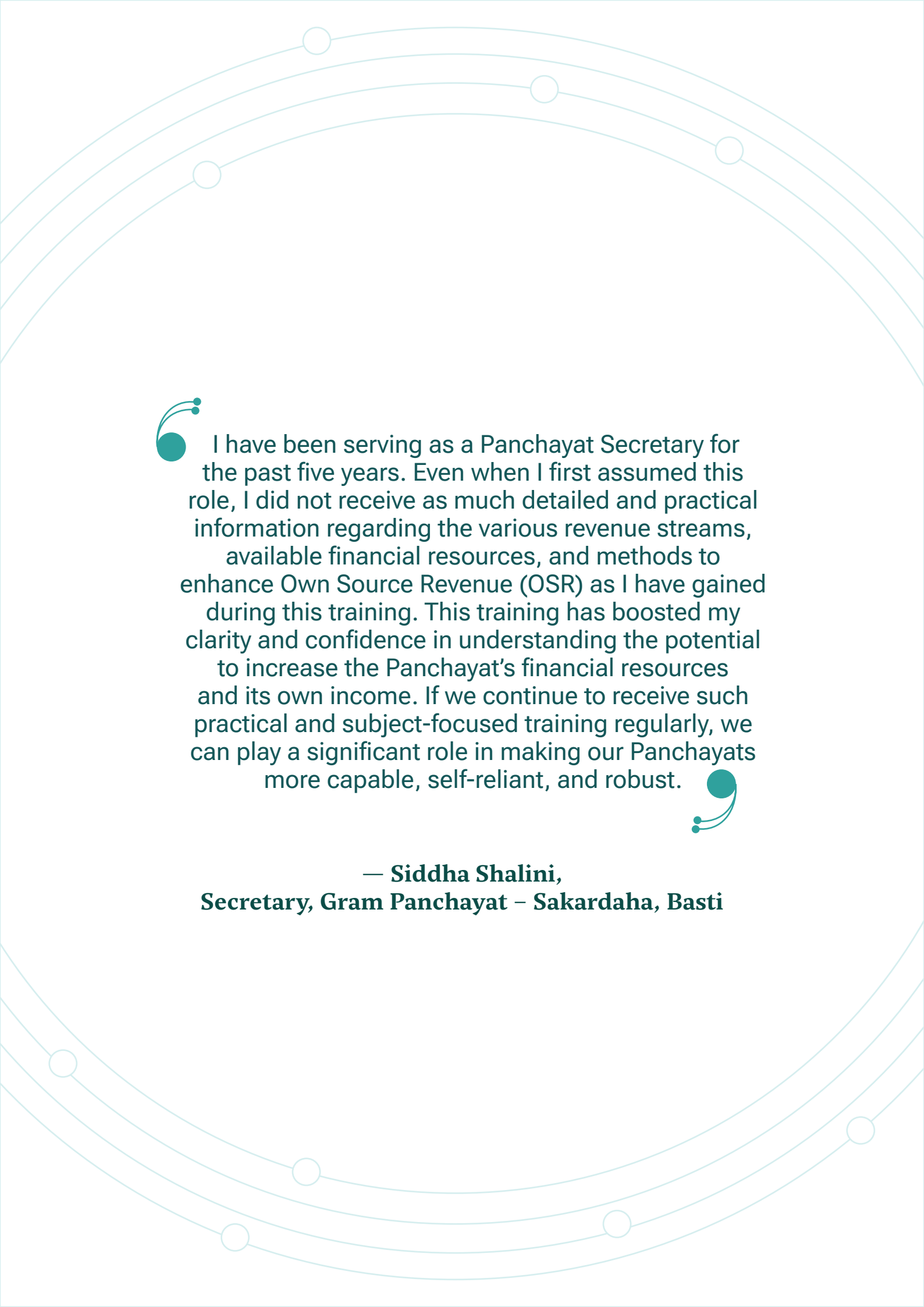
- 3 Gram Sabhas facilitated resulting in the passing of unanimous resolutions to support financial self-reliance
- Resource recovery centres and common service centres operationalised in 2 gram panchayats, introducing regular waste collection, segregation, and sanitation improvements
- Replicable model developed for wider adoption



I have been serving as a Panchayat Secretary for the past 26 years and have participated in numerous training programmes during this time. However, the highlight of this particular training was that its content was directly linked to the daily operations of the Panchayat; the simple, practical, and engaging manner in which it was presented kept me interested throughout the entire two days. I didn't even realise how quickly those two days flew by.



— **Mohammad Tanveer Ashraf,**  
**Panchayat Secretary, Gram Panchayat – Sadikalp, Basti**



I have been serving as a Panchayat Secretary for the past five years. Even when I first assumed this role, I did not receive as much detailed and practical information regarding the various revenue streams, available financial resources, and methods to enhance Own Source Revenue (OSR) as I have gained during this training. This training has boosted my clarity and confidence in understanding the potential to increase the Panchayat's financial resources and its own income. If we continue to receive such practical and subject-focused training regularly, we can play a significant role in making our Panchayats more capable, self-reliant, and robust.

— **Siddha Shalini,**  
**Secretary, Gram Panchayat – Sakardaha, Basti**



## Learning from the Action Lab

Building local revenues requires more than technical knowledge. It depends equally on citizen participation, institutional confidence and sustained implementation support.



# Meghalaya



## Building data leadership for better public services

### Why this matters

Governments collect vast amounts of data, yet frontline decision-makers often struggle to access, interpret and apply it in their everyday work. Strengthening data systems requires strengthening people's ability to use data; not simply producing more of it.

### Our approach

Working with the Government Innovation Lab, Government of Meghalaya, ResGov designed a competency-based programme to build the skills and habits required to find, interpret and apply data, among Block Development Officers and multidisciplinary block teams. Rather than treating data as a technical subject, the programme embedded learning within everyday governance challenges, particularly maternal health and early childhood development. Participants developed practical skills through one-on-one facilitation, field-based learning and real administrative data. Through the programme, ResGov developed practical tools such as a Data Leadership Competency Framework (gives officials a framework for self-assessment and team-based learning), Data Mapping Tool (to help offices navigate real data ecosystems) and Data-based Village Profiles (that can be used during field visits to improve evidence-based decision making). The team is presently engaged in developing AI-powered chatbots to improve officials' access to government data.

### Key outcomes

- Developed 3 practical tools that can be used by block level officers to undertake self assessment, navigate data, and improve decision making skills
- Pilot cohort of 15 block development officers supported through 1:1 facilitation
- AI-enabled data access tools under development
- Implementation lessons and tools to inform future work across the state



## Learning from the Action Lab

Data becomes valuable only when it is embedded in everyday decision-making. Building confidence, routines and institutional support is as important as improving the quality of data itself.



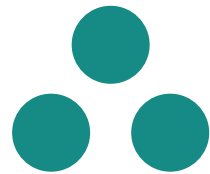
## Action Lab at a Glance

400

stakeholders trained  
and capacity built  
through Action Labs



across



3 States

100+

Elected women  
representatives supported



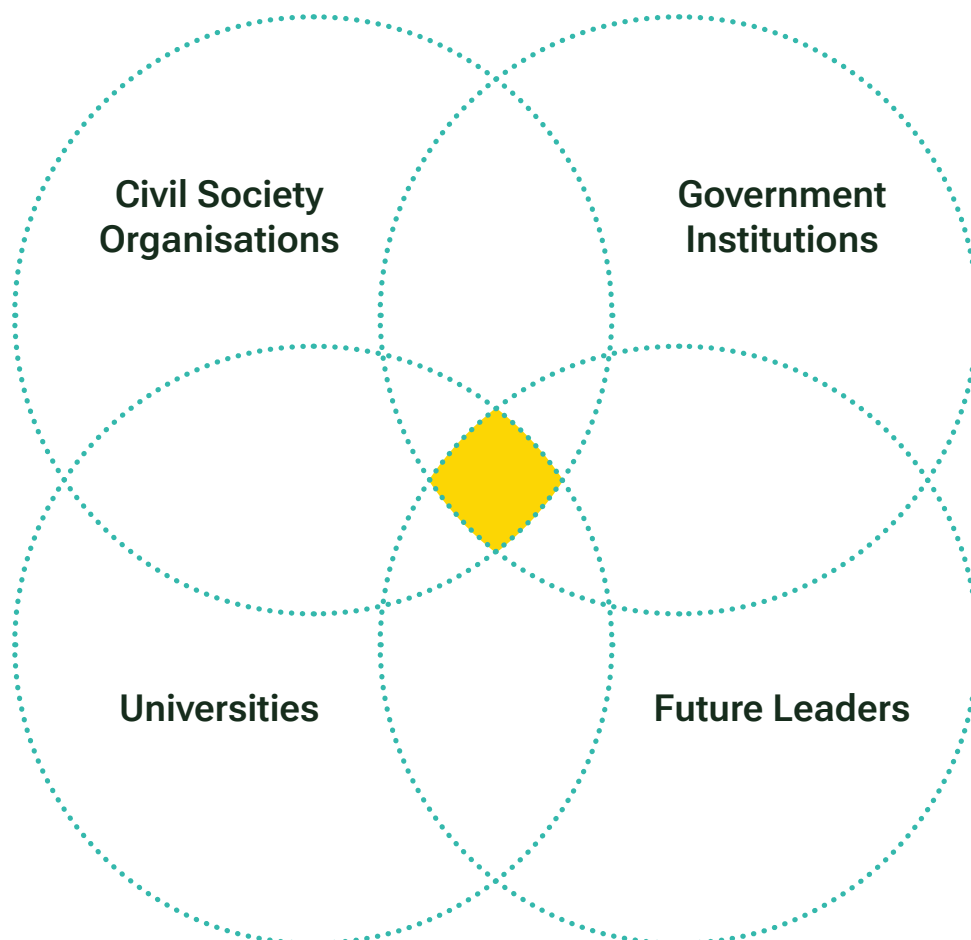
Model developed for  
strengthening Panchayat  
Own Source Revenue



Data leadership tools  
and competency  
framework developed

# Building Capacity across the governance ecosystem

Strengthening public systems requires equipping the people and institutions responsible for translating evidence into better decisions and outcomes. ResGov works with government institutions, civil society organisations, universities and future leaders to strengthen capacities. These engagements extend the reach of our research while creating opportunities for shared learning across the ecosystem.



# Government Institutions

ResGov supported capacity building within government by designing and delivering programmes for elected representatives, and officials across different levels of government. This year our engagements included:



## **Strengthening panchayat leadership and decentralised governance**

through district- level workshops for dalit and adivasi panchayat raj representatives in Rajasthan, covering decentralisation, OSR and panchayat finance.



## **Building financial capacity**

of panchayat secretaries and sahayaks in Uttar Pradesh (Basti).



## **Preparing women for public leadership**

through training programmes for elected women representatives across Karnataka, Maharashtra, and leaders participating in Indian School of Democracy's She Represents programme.



## **Strengthening gender responsive budgeting**

through multiple engagements with the Institute of Government Accounts and Finance (INGAF), Ministry of Finance, UN Women, and the Ministry of Women and Child Development. These programmes supported officials from Union ministries, and State Governments in preparing gender budget statements.

## Civil Society Organisations

ResGov partnered with civil society organisations to strengthen their understanding of public systems and build capabilities to engage with the government. Highlights include:



### **Transform Rural India Foundation**

Delivered two intensive workshops for field teams in Madhya Pradesh and Jharkhand on panchayat finance, budgeting, fund flows, accounting, OSR and scheme implementation.



### **OutLawed India**

Facilitated a problem-framing workshop for the core team and youth board, introducing participatory research, design thinking and asset-based approaches to addressing challenges in access to justice.



### **Bridgespan's Funding for scale Community of Practice**

Delivered a session with civil society organisations on understanding government budgets, and strengthening capabilities to engage effectively with governments.

## Universities and Future Leaders

ResGov engaged with universities, fellowship programmes and professional learning platforms, to strengthen understanding of governance among the next generation of public leaders. This included:



### **Delivering a two-credit course**

“Introduction to Public Systems: Navigating the District” at the Indian School of Development Management, introducing students to governance systems, district administration and public finance.



### **Build for Bharat Fellowship**

Delivering sessions for the Build for Bharat Fellowship on government structures, administrative systems, and the role of frontline workers in India’s digital governance architecture.



### **Masterclass on public finance**

Conducting a masterclass on public finance for the students of the MSc Development Practice programme at OP Jindal Global University.



### **Centre for Public Policy Research**

Teaching online programmes for the Centre for Public Policy Research’s course on monitoring and evaluation.



### **Short course organised by the Centre for Chronic Disease Control**

Leading a session on nutrition financing and resource planning for a short course organised by the Centre for Chronic Disease Control in partnership with Global Health Strategies (GHS), Emory University and International Food Policy Research Institute (IFPRI).

# Influencing Policy and Public Debate

Research creates value  
when it informs decisions.

Throughout the year, ResGov contributed to national conversations on public finance, decentralisation, climate finance and governance through policy consultations, expert working groups, conferences, media engagement and public dialogue. These engagements were opportunities to share evidence from our research.



## Contributing to Policy

ResGov engaged with governments and institutions to contribute evidence and technical expertise on governance reforms

### National Institute of Urban Affairs (NIUA)

As part of the National Urban Digital Mission, ResGov served on the Domain Working Group responsible for developing the Pet Registration and Fecal Sludge Management Knowledge Standards. Through this engagement, we contributed our expertise to the development of common standards aimed at strengthening urban governance and service delivery.



National Institute of Urban Affairs

### NITI Aayog

Drawing on insights from our Action Lab in Basti, Uttar Pradesh, ResGov participated in NITI Aayog's National Workshop on Enhancing Own Source Revenue of Panchayats. The consultation brought together State Governments, civil society organisations and domain experts to discuss practical approaches to strengthening Panchayat finances, digital revenue systems and local fiscal autonomy.



NITI Aayog

## Media recognition

ResGov's research continued to inform public debate through coverage in leading national media. Highlights from the year included:

- Research on the financing of the National Clean Air Programme was featured across the Indian Express, News18, Tribune, and ETV Bharat, bringing attention to the utilisation of clean air grants and strengthening public discussion on environmental finance.
- ResGov's analysis of State finances and fiscal federalism, was featured in IndiaSpends and informed national reporting on state debt, intergovernmental transfers and the evolving fiscal landscape ahead of the XVI Finance Commission.
- Research on Right to Information was amplified through The Times of India, extending the reach of our recommendations on improving citizens' access to information.
- ResGov researchers provided expert commentary on issues relating to MGNREGA, Panchayat finances, health financing and social sector expenditure, and were featured in Down to Earth, Health Executive Magazine, and IndiaSpends, contributing evidence to ongoing policy discussions.

[illegible]

The Indian EXPRESS  
JOURNALISM OF COURAGE

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DELHI

NEWS / CITIES / DELHI / Less than third of clean air fund spent in Delhi and Noida — two of most polluted cities

Premium

Less than third of clean air fund spent in Delhi and Noida — two of most polluted cities

Between 2020-21 and 2025-26, Delhi was approved Rs 113 crore under NCAP, marking just 54% of what it could have received had the city met the allocation ratio and performance-linked criteria in curtailing air pollution.

NEWS 18

English Edition | Mon, Sep 28, 2026 | 04:02 PM

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NEWS for you

News / Cities / New Delhi News / As Delhi Chokes, Only 17% Of Clean Air Programme Funds Used, Mostly For Dust Control, Sprinklers

As Delhi Chokes, Only 17% Of Clean Air Programme Funds Used, Mostly For Dust Control, Sprinklers

Reported By : [Srishti Choudhary, News18.com](#)

Last Updated: January 08, 2026, 13:23 IST

As of December 23, only Rs 14 crore was spent on controlling air pollution out of Rs 81 crore available to the city under Centre's National Clean Air Programme (NCAP) since 2020-21

Monday, September 28, 2026

दैनिक ट्रिब्यून

The Tribune  
VOICE OF THE PEOPLE

काशी हिमालय

Delhi, Noida underutilise clean air funds: Study

Cities spend little of NCAP allocations despite high pollution

TRIBUNE NEWS SERVICE  
New Delhi, Updated At : 05:02 AM Jan 09, 2026 IST

f X

Delhi and Noida used only a small share of funds allocated under the National Clean Air Programme (NCAP) between 2020-21 and 2025-26, even as both cities continue to record high pollution levels, a new study shows.

The report, 'Financing Clean Air: What City-Level Data Shows', published by the Foundation for Responsive Governance (ResGov), examined how NCAP funds were approved, released and spent in the two cities.

# Knowledge sharing

## Public Finance and Governance

ResGov contributed to discussions on fiscal federalism, public financial management and decentralised governance through invited panel discussions and expert dialogues. Highlights included:

### World Bank

Panel on Public Financial Management and Nutrition: “Can it drive better outcomes? Lessons from India”, where ResGov shared insights on nutrition financing and public financial management

### National FORCES

Post-budget discussion on Union budget allocations for early childhood development

### Janaagraha

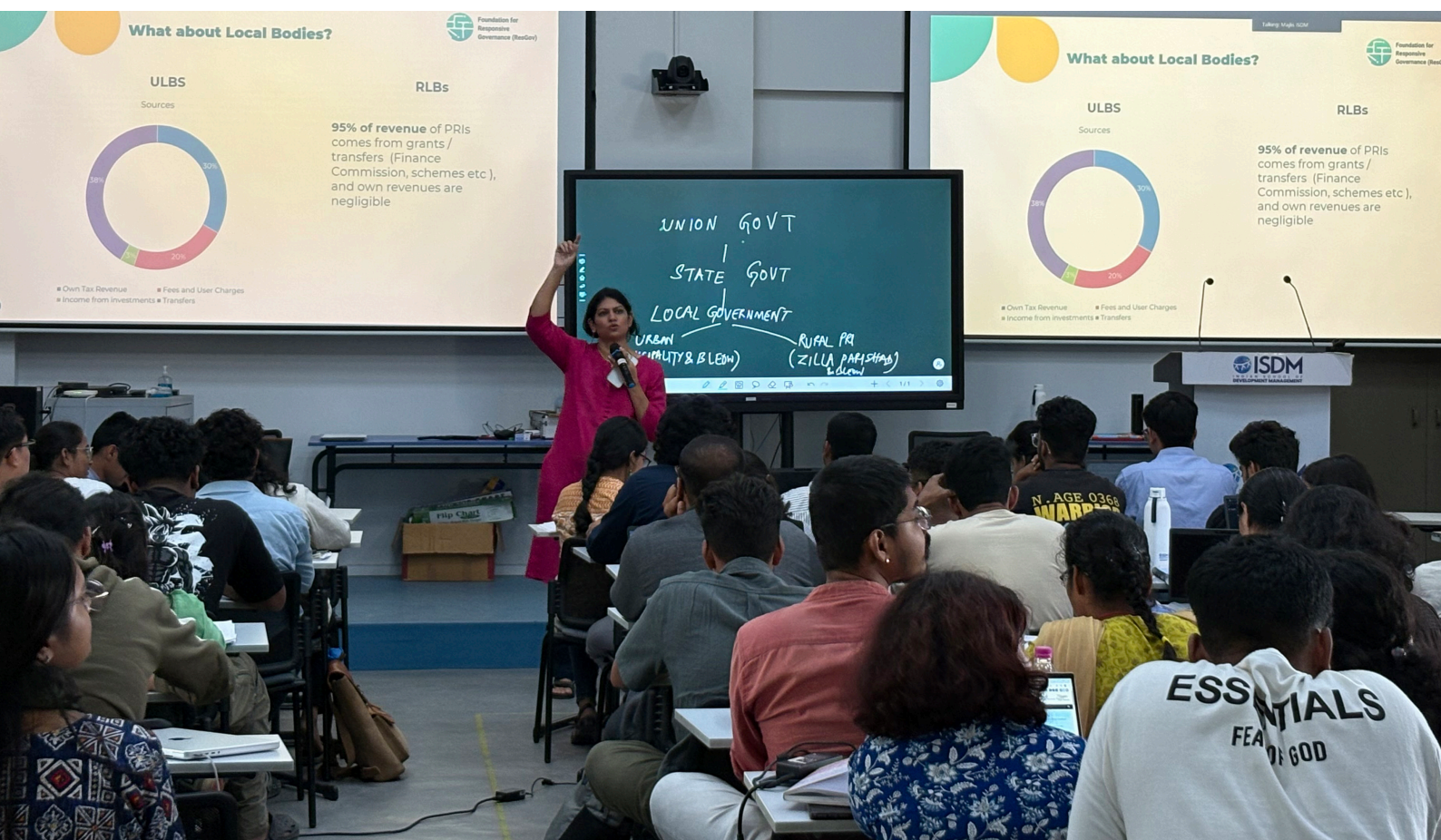
Panelist at webinar on the implications of the XVI Finance Commission’s urban grants

### CPPR Podcast

Discussion on India’s fiscal landscape during the XV Finance Commission period

### Governance and Local Development Institute

Presentation of research on local governance during the Covid-19 pandemic



## Digital governance and evidence-based policymaking

Drawing on research on digital public infrastructure and administrative systems, ResGov contributed to discussions on strengthening evidence-informed governance. Highlights included:

### Shiksha Samvaad

Panel discussion on how evidence can influence public policy and improve decision making

### Digital Empowerment Foundation

Presentation of research on citizen co-creation in digital welfare systems, alongside a panel discussion on accountability and citizen participation in digital governance.

### Yale Model United Nations South Asia

Session with young leaders on careers in public policy and solving public problems through evidence and governance.



## Climate, inclusion and social policy

ResGov also contributed to broader discussions on climate action, education reform, democracy and inclusion. Key engagements were with:

### One World Colab

On financing community-led clean energy transitions.

### Climate Asia

on the invisible work of social change

### High Commission of Canada

on democracy, inclusion and federalism

### Western Region Consultation on Secondary Education

on operationalising secondary education reforms

### Kirori Mal College

on the role of public policy and advocacy institutions in shaping global policy

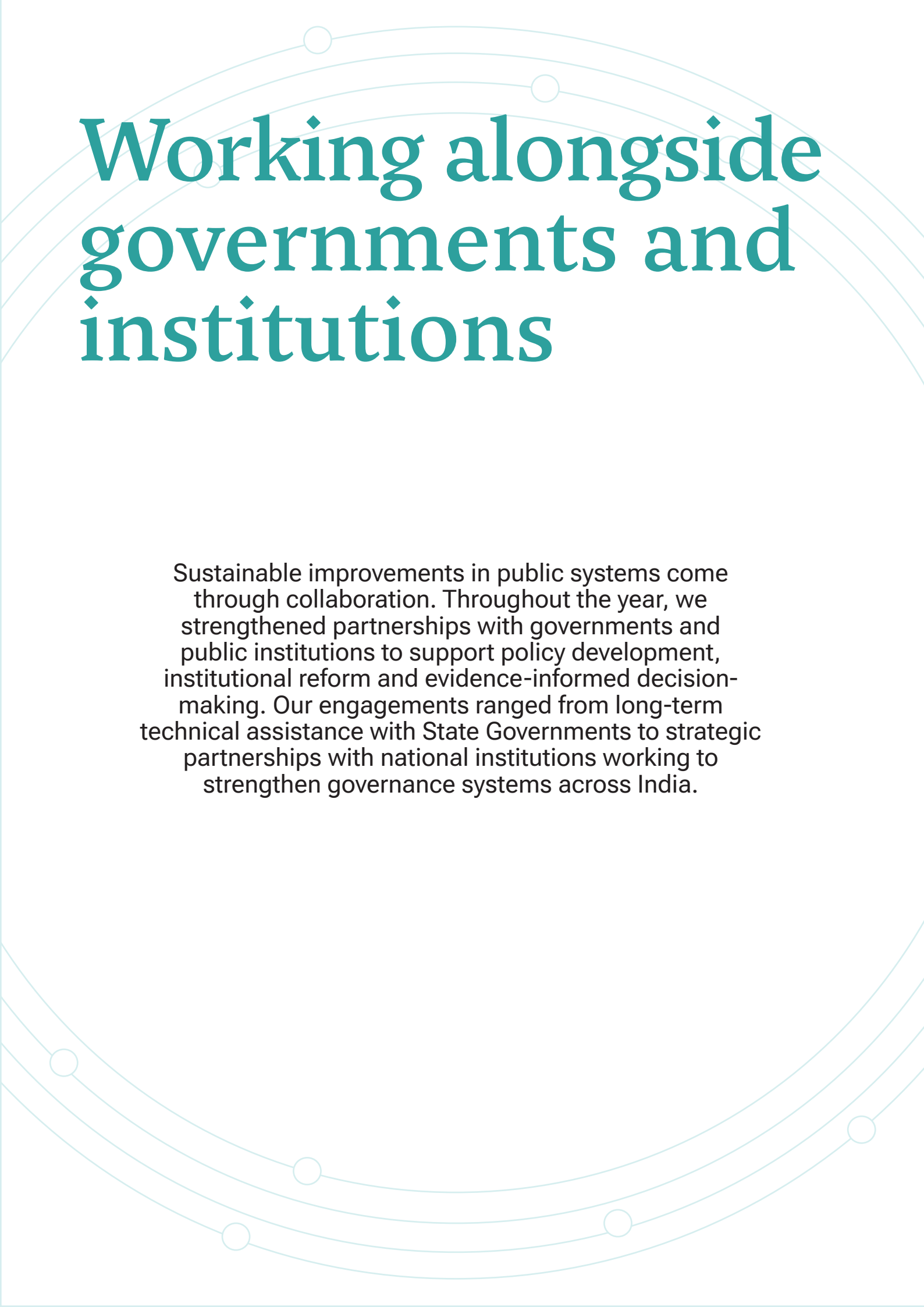


# Engagement with the Governance Ecosystem

Team members participated in policy forums, roundtables, and conferences:

- Health financing reforms in the North-East region convened by the World Bank
- India's food systems countdown initiative contributing to discussions on developing an indicator framework to monitor the adequacy and performance of food systems, organised by GAIN (Global Alliance for Improved Nutrition)
- Urban transformation in Uttar Pradesh through Janaagraha's consultation on the State Urban Transformation Agenda
- Justice system innovation, through participation in the Agami fair, exploring new approaches to legal services, dispute resolution and access to justice
- Air quality governance and financing through a multistakeholder roundtable on strengthening institutional responses to urban air pollution
- Right to health in Rajasthan through consultations organised by the Jan Swasthya Abhiyan on implementation challenges and policy priorities of the Act





# Working alongside governments and institutions

Sustainable improvements in public systems come through collaboration. Throughout the year, we strengthened partnerships with governments and public institutions to support policy development, institutional reform and evidence-informed decision-making. Our engagements ranged from long-term technical assistance with State Governments to strategic partnerships with national institutions working to strengthen governance systems across India.

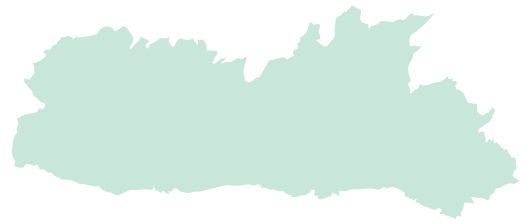
# Government Engagements/ Deep-state immersions

At ResGov we believe that working alongside governments/ government stakeholders across levels, helps strengthen finance, governance and service delivery. Government engagements are a way to test ideas, understand government priorities and track how evidence leads to institutional change.



## Meghalaya

ResGov continued its formal partnership with the Government of Meghalaya through a MoU to strengthen evidence-informed decision-making through the Data Leadership Programme. We work alongside the Government Innovation Lab to develop practical tools, competency frameworks and implementation models that enable block-level officials to use data more effectively in planning and service delivery.

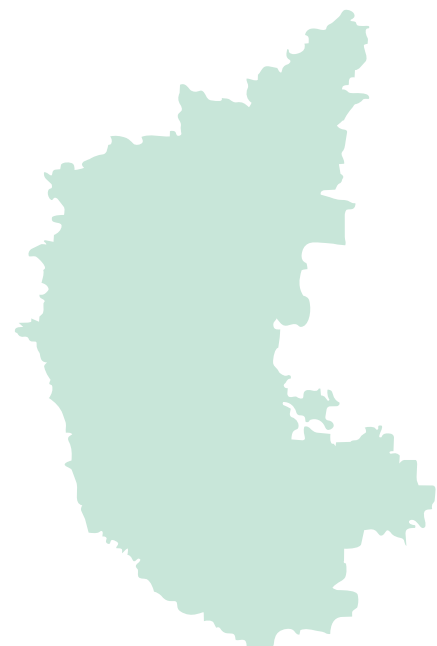


## Uttar Pradesh

ResGov worked closely with district administration in Basti and Panchayati Raj institutions to strengthen Own Source Revenue systems at the gram panchayat level. Through our Action Lab, we supported frontline officials in improving local revenue mobilisation while generating implementation lessons that informed wider policy discussions on strengthening Panchayat finances.

## Karnataka

ResGov continued its long-term engagement with elected women representatives in Karnataka, through its Action Lab to strengthen women leadership. We supported grassroots leadership, community mobilisation and stronger local governance, while generating practical lessons on building the capabilities of elected representatives.



# Institutional Partnerships



**National Institute of Urban Affairs**



**IPFC**

India Public Finance Collaborative



# Donors and Supporters



# Looking Ahead

The challenges facing India's public systems continue to evolve. Rapid urbanisation, climate change, changing fiscal realities and growing expectations from governments require them to be better equipped to plan, finance and deliver public services. Strengthening systems requires stronger institutions, practical capabilities and sustained collaboration.

In the year ahead, ResGov will continue to deepen the connection between research and implementation, building on the lessons generated through our work across states and sectors. Our priorities include:





### **Deepening government partnerships**

We will strengthen our engagement with State Governments, and expand long-term technical partnerships that support institutional reform, evidence-informed decision-making and stronger implementation.



### **Expand action labs**

We will build on successful Action Labs in Karnataka, Uttar Pradesh and Meghalaya, and focus on expanding our work on strengthening women's leadership in Panchayats.



### **Advancing public finance research**

We will continue to strengthen our Budget Insights series by expanding coverage across ministries and flagship schemes. Building on our work on State revenues, we will deepen our analysis of public expenditure, fund flows and local government finance to better understand how public resources translate into outcomes.



### **Strengthen work on climate and transitions**

We will continue our work on climate finance, clean air financing and rural-urban transitions, generating evidence that supports more effective planning, financing and implementation at the sub-national level.



### **Developing practical governance tools**

We will continue translating research into practical tools, diagnostics and frameworks that enable governments and practitioners to make more informed decisions and strengthen implementation.



### **Building the governance ecosystem**

We will continue working alongside governments, research institutions, civil society organisations and development partners to strengthen collective learning and contribute to more responsive and capable public systems.

# Team and Board Members

- **Avani Kapur**  
Founder & Director  
Delhi NCR
- **M C Ashwini**  
Field Associate  
Karnataka
- **Annapoorna Dodamani**  
Senior Field Associate  
Karnataka
- **Mallika Arora**  
Programme Associate  
Delhi NCR
- **Gaurav Bhattacharya**  
Operations (Lead)  
Madhya Pradesh
- **Pritika Malhotra**  
Senior Research Associate  
Delhi NCR
- **Laavanya Tamang**  
Senior Research Associate  
Delhi NCR
- **Radhika Matta**  
Communications Associate  
Delhi NCR
- **Lavanya C**  
Field Associate  
Karnataka
- **Sandameio Lyngdoh**  
Programme Associate  
Meghalaya
- **Letitia Kharchandy**  
Research Associate  
Meghalaya
- **Shailaja Shankaranarayana**  
Senior State Associate  
Karnataka

● **Sharad Pandey**  
Senior Research Associate  
Delhi NCR

● **Swapna Ramteke**  
Senior State Associate  
Madhya Pradesh

● **Shikhar Tiwari**  
Consultant (Data)  
Delhi NCR

● **Tajuddin Khan**  
State Associate  
Rajasthan

● **Shivraj Maurya**  
State Associate  
Uttar Pradesh

● **Uday Shankar Kumar**  
State Associate  
Bihar

● **Sidharth Santhosh**  
Senior Research Associate  
Delhi NCR

### Team composition



Men



Women

## Board of Advisors



**Dipa Sinha**

.....● Researcher & Visiting Professor  
APU



**Sekar Bonu**

.....● Formerly NITI Aayog, Asian  
Development Bank & IAS



**Sunil Kumar**

.....● IAS (Retd.), former Secretary,  
Ministry of Panchayati Raj



**Uthara Narayanan**

.....● Founder, Buzz Women



**Alok Ranjan**

.....● Currently with the Gates Foundation;  
formerly OPM & World Bank

As our work grows, our commitment remains unchanged: strengthening the institutions that improve people's everyday interactions with the State, ensuring that evidence leads to better decisions and that better decisions translate into meaningful improvements in people's lives.





**Foundation for  
Responsive  
Governance**



**resgov.org**



**hello@resgov.org**



**@res\_gov**

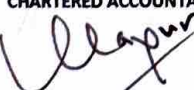


**Foundation for Responsive Governance (ResGov)**

**RESPONSIVE GOVERNANCE AND TRANSFORMATION FOUNDATION**  
**CIN U88900DL2023NPL418137**  
**BALANCE SHEET AS AT 31.03.2026**

| PARTICULARS                                        | NOTE NO. | Figures as at 31.03.2026 |                  | Figures as at 31.03.2025 |                  |
|----------------------------------------------------|----------|--------------------------|------------------|--------------------------|------------------|
|                                                    |          | (Fig. in Rs.)            | (Fig. in '00)    | (Fig. in Rs.)            | (Fig. in '00)    |
| 1                                                  | 2        | 3                        |                  | 4                        |                  |
| <b>I. EQUITY AND LIABILITIES</b>                   |          |                          |                  |                          |                  |
| 1 <b>Shareholders' Funds</b>                       |          |                          |                  |                          |                  |
| (a) Share Capital                                  | 1        | 50,000.00                | 500.00           | 50,000.00                | 500.00           |
| (b) Reserves and Surplus                           | 2        | 5,896,325.17             | 58,963.25        | 6,520,714.98             | 65,207.15        |
| (c) Money Received against share warrant           |          | -                        | -                | -                        | -                |
|                                                    |          | 5,946,325.17             | 59,463.25        | 6,570,714.98             | 65,707.15        |
| 2 <b>Share Application Money Pending Allotment</b> |          | -                        | -                | -                        | -                |
| 3 <b>Non- Current Liabilities</b>                  |          |                          |                  |                          |                  |
| (a) Long Term Borrowings                           | 3        | -                        | -                | -                        | -                |
| (b) Deferred Tax Liabilities (Net)                 |          | -                        | -                | -                        | -                |
| (c) Other Long Term liabilities                    | 4        | -                        | -                | -                        | -                |
| (d) Long-term provisions                           | 5        | 57,500.00                | 575.00           | 32,661.00                | 326.61           |
|                                                    |          | 57,500.00                | 575.00           | 32,661.00                | 326.61           |
| 4 <b>Current Liabilities</b>                       |          |                          |                  |                          |                  |
| (a) Short Term Borrowings                          | 6        | -                        | -                | -                        | -                |
| (b) Trade Payables                                 |          | -                        | -                | -                        | -                |
| (c) Other Current Liabilities                      | 7        | 206,089.00               | 2,060.89         | 137,213.00               | 1,372.13         |
| (d) Short Term Provisions                          | 8        | -                        | -                | -                        | -                |
|                                                    |          | 206,089.00               | 2,060.89         | 137,213.00               | 1,372.13         |
| <b>TOTAL</b>                                       |          | <b>6,209,914.17</b>      | <b>62,099.14</b> | <b>6,740,588.98</b>      | <b>67,405.89</b> |
| <b>II. ASSETS</b>                                  |          |                          |                  |                          |                  |
| 1 <b>Non Current Assets</b>                        |          |                          |                  |                          |                  |
| Property, Plant and Equipment & Intangible Assets  |          |                          |                  |                          |                  |
| (a) Assets                                         |          |                          |                  |                          |                  |
| (i) Property, Plant and Equipment                  | 9        | 113,790.00               | 1,137.90         | 113,790.00               | 1,137.90         |
| (ii) Intangible Assets                             |          | -                        | -                | -                        | -                |
| (iii) Capital Work In Progress                     |          | -                        | -                | -                        | -                |
| (iv) Intangible Assets under Development           |          | -                        | -                | -                        | -                |
|                                                    |          | 113,790.00               | 1,137.90         | 113,790.00               | 1,137.90         |
| (b) Non Current Investments                        | 10       | -                        | -                | -                        | -                |
| (c) Deferred tax Assets (net)                      |          | -                        | -                | -                        | -                |
| (d) Long-term loans and advances                   | 11       | -                        | -                | -                        | -                |
| (e) Other non-current assets                       | 12       | -                        | -                | -                        | -                |
|                                                    |          | 113,790.00               | 1,137.90         | 113,790.00               | 1,137.90         |
| 2 <b>Current Assets</b>                            |          |                          |                  |                          |                  |
| (a) Current Investments                            | 13       | 2,521,231.00             | 25,212.31        | 969,086.00               | 9,690.86         |
| (b) Inventories                                    |          | -                        | -                | -                        | -                |
| (c) Trade Receivables                              |          | -                        | -                | -                        | -                |
| (d) Cash and Cash equivalents                      | 14       | 3,430,507.17             | 34,305.07        | 5,552,939.98             | 55,529.40        |
| (e) Short Term Loan and Advances                   | 15       | -                        | -                | -                        | -                |
| (f) Other Current Assets                           | 16       | 144,386.00               | 1,443.86         | 104,773.00               | 1,047.73         |
|                                                    |          | 6,096,124.17             | 60,961.24        | 6,626,798.98             | 66,267.99        |
| <b>TOTAL</b>                                       |          | <b>6,209,914.17</b>      | <b>62,099.14</b> | <b>6,740,588.98</b>      | <b>67,405.89</b> |

Significant Accounting Policies and Notes to Account 22

As per our report of even date attached  
**FOR MAYUR & CO.**  
**CHARTERED ACCOUNTANTS**  
  
**CA MAYUR GUPTA**  
**(Prop.) (M.NO.503036) (FRN-021448N)**  
**UDIN 26503036OIVBY717**



**FOR RESPONSIVE GOVERNANCE AND TRANSFORMATION FOUNDATION**  
  
**Avani Kapur**  
**Director**  
**DIN-10267094**



  
**Satyam Vyas**  
**Director**  
**DIN-07666097**



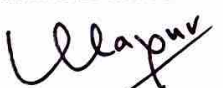
PLACE : DELHI  
DATE : 08/08/2026

**RESPONSIVE GOVERNANCE AND TRANSFORMATION FOUNDATION**  
**CIN U88900DL2023NPL418137**  
**STATEMENT OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2026**

| PARTICULARS                                                                               | NOTE NO. | For the year ending on 31.03.2026 |                   | For the year ending on 31.03.2025 |                   |
|-------------------------------------------------------------------------------------------|----------|-----------------------------------|-------------------|-----------------------------------|-------------------|
|                                                                                           |          | (Fig. in Rs.)                     | (Fig. in '00)     | (Fig. in Rs.)                     | (Fig. in '00)     |
| 1                                                                                         | 2        | 3                                 |                   | 4                                 |                   |
| <b>I. INCOME:</b>                                                                         |          |                                   |                   |                                   |                   |
| (a) Donation Received                                                                     | 17       | 11,603,000.00                     | 116,030.00        | 13,183,333.00                     | 131,833.33        |
| (b) Other Income                                                                          | 18       | 1,478,147.00                      | 14,781.47         | 1,244,763.00                      | 12,447.63         |
| <b>Total Revenue</b>                                                                      |          | <b>13,081,147.00</b>              | <b>130,811.47</b> | <b>14,428,096.00</b>              | <b>144,280.96</b> |
| <b>II. EXPENSES:</b>                                                                      |          |                                   |                   |                                   |                   |
| (a) Utilization On Programmes And Activities                                              | 19       | 12,431,391.91                     | 124,313.92        | 8,703,661.42                      | 87,036.61         |
| (b) Finance Cost                                                                          | 20       | -                                 | -                 | -                                 | -                 |
| (c) Depreciation and Amortisation Expenses                                                | 9        | 24,839.00                         | 248.39            | 32,661.00                         | -                 |
| (d) Other Expenses                                                                        | 21       | 1,249,305.90                      | 12,493.06         | 202,859.07                        | 2,028.59          |
| <b>Total Expenses</b>                                                                     |          | <b>13,705,536.81</b>              | <b>137,055.37</b> | <b>8,939,181.49</b>               | <b>89,065.20</b>  |
| <b>III. Surplus / (Deficit) Before exceptional and extraordinary items and Tax (I-II)</b> |          | <b>(624,389.81)</b>               | <b>(6,243.90)</b> | <b>5,488,914.51</b>               | <b>54,889.15</b>  |
| <b>IV. Exceptional Items - Allocation to specific Fund</b>                                |          | <b>-</b>                          | <b>-</b>          | <b>-</b>                          | <b>-</b>          |
| <b>V. Surplus / (Deficit) Before extraordinary items and Tax (III-IV)</b>                 |          | <b>(624,389.81)</b>               | <b>(6,243.90)</b> | <b>5,488,914.51</b>               | <b>54,889.15</b>  |
| <b>VI. Extraordinary Items</b>                                                            |          | <b>-</b>                          | <b>-</b>          | <b>-</b>                          | <b>-</b>          |
| <b>VII. Surplus / (Deficit) before tax (V-VI)</b>                                         |          | <b>(624,389.81)</b>               | <b>(6,243.90)</b> | <b>5,488,914.51</b>               | <b>54,889.15</b>  |
| <b>VIII. Tax Expenses</b>                                                                 |          |                                   |                   |                                   |                   |
| (1) Current Tax                                                                           |          | -                                 | -                 | -                                 | -                 |
| (2) Deferred Tax                                                                          |          | -                                 | -                 | -                                 | -                 |
| <b>Surplus (Deficit) for the period from continuing operations (VII-VIII)</b>             |          | <b>(624,389.81)</b>               | <b>(6,243.90)</b> | <b>5,488,914.51</b>               | <b>54,889.15</b>  |
| <b>IX. Surplus/(Deficit) from discontinuing operations</b>                                |          | <b>-</b>                          | <b>-</b>          | <b>-</b>                          | <b>-</b>          |
| <b>XI. Tax expense of discontinuing operations</b>                                        |          | <b>-</b>                          | <b>-</b>          | <b>-</b>                          | <b>-</b>          |
| <b>Surplus/(Deficit) from Discontinuing operations (after tax) (X-XI)</b>                 |          | <b>-</b>                          | <b>-</b>          | <b>-</b>                          | <b>-</b>          |
| <b>XIII. Surplus (Deficit) for the period (IX + XII)</b>                                  |          | <b>(624,389.81)</b>               | <b>(6,243.90)</b> | <b>5,488,914.51</b>               | <b>54,889.15</b>  |
| <b>Earnings per equity share:</b>                                                         |          |                                   |                   |                                   |                   |
| (1) Basic                                                                                 |          | <b>(124.88)</b>                   | <b>(124.88)</b>   | <b>1,097.78</b>                   | <b>1,097.78</b>   |
| (2) Diluted                                                                               |          | <b>(124.88)</b>                   | <b>(124.88)</b>   | <b>1,097.78</b>                   | <b>1,097.78</b>   |

Significant Accounting Policies and Notes to Accounts 22

As per our report of even date attached  
**FOR MAYUR & CO.**  
**CHARTERED ACCOUNTANTS**

  
**CA MAYUR GUPTA**  
**(Prop.)(M.NO.503036)(FRN-021448N)**  
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**FOR RESPONSIVE GOVERNANCE AND TRANSFORMATION FOUNDATION**

  
**Avani Kapur**  
**Director**  
**DIN-10267094**



  
**Satyam Vyas**  
**Director**  
**DIN-07666097**



PLACE : DELHI  
DATE : 08/08/2026