

CHECKLIST OF REFORMS
MUNICIPAL ACCOUNTING
Name of the ULB : Pujali

DESIRED OBJECTIVES:

Note: JNNURM requires certain reforms to be undertaken by states/ cities in Municipal Accounting, with the objective of having a modern accounting system based on double-entry accrual principles, leading to better financial management, transparency and self-reliance.

1. **CURRENT STATUS**

- a. Please provide a short note on the present method of accounting being followed in your city

Presently Single Entry System of Accounting is being followed in the ULBs of this State. Kolkata Municipal Corporation has already switched over to Double Entry Accrual Based Accounting.

- b. Please provide the status of completion and adoption of accounts, and if they have been audited and published in the last 3 years

Year	Adopted	Audited	Published
2002-2003	Yes		Placed before the citizens of all the wards in the general meetings of the ward conducted by the Ward Committees.
2003-2004	Yes		
2004-2005	Yes		

In this State Statutory Audit of Accounts of the funds of ULBs are done by the A.G, Local Audit. Accounts of the Urban Local Bodies are ready for audit.

- c. Please state whether State/city has drawn up its own accounting manual Yes No
The West Bengal Municipal (Finance & Accounting) Rules is being followed.

- d. Please state whether State/city has adopted NMAM
- i. without modifications
- ii. with modifications.

If NMAM has been adopted with modifications, please state these:

A Statement containing the variations is enclosed herewith.

g. Notification of cut-off date for migrating to the double-entry accounting system	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. Business Process Re-engineering (if required)	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. Valuation of assets and liabilities	Year1	Year2	Year3	Year4	Year5	Year6	Year7
[For ULBs in KMA areas completed.]	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j. Drawing up of opening balance sheet (OBS):							
[For ULBs in KMA areas completed.]							
i. Provisional OBS	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. Adoption of provisional OBS	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii. Finalisation of OBS	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
k. Full migration to double-entry accounting system	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
l. Production of financial statements (income-expenditure accounts and balance sheet)	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
m. Audit of financial statements	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

n. Adoption of accounts	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
o. Preparation of outcome budget	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
p. Complete re-vamp of the Public Financial Management (PFM) cycle, which includes internal controls	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
q. Credit rating of ULB/parastatal (if required)	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
r. Any other reform steps being undertaken (please use additional space to specify)	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

CHECKLIST OF REFORMS
Internal earmarking for basic services for poor
Name of the ULB : Pujali

DESIRED OBJECTIVES:

Note: JNNURM requires certain reforms to be undertaken by states/ cities in the provision of basic services to the Urban Poor, with an objective of providing security of tenure at affordable prices, improved housing, water supply and sanitation. In addition, delivery of other existing universal services of the government for education, health and social security is to be ensured.

1. **CURRENT STATUS**

- a. Please indicate whether the State has identified all Urban Below-Poverty-Line (BPL) families/beneficiaries Yes No

- b. If the answer to 1(a) is yes, then please indicate what criteria have been adopted in this identification. **(For example Kerala model)**

Income Poverty criteria as determined by the Planning Commission

- c. Please indicate the number of individuals/families that have been identified as BPL **3102 Families**

- d. Please indicate how many BPL lists of the Urban Poor are being maintained by ULB/different departments of the State? What is the overlap of BPL families among these lists?

BPL list is being maintained by ULB for SJSRY and other development programme and BPL list is being maintained by the State Food and Supplier Department for food programme. There is 22% overlap.

- e. Please indicate the percentage of households living in squatter settlements/ temporary structures **49.94 %**

f. Please indicate the percentage of households living in squatter settlements/ temporary structures without access to:

i. Municipal water supply 0.23 %

ii. Sanitation 38.83 %

- A) Sewer
- B) Drainage
- C) Community toilets
- D) Solid Waste Management

iii. Primary education 0.06 %

iv. Primary Health 0.03 %

g. Please indicate if there is any internal earmarking within the municipal budget. Please provide the total amount earmarked and the percentage of the total budget in the last 3 years.

Year	Amount Budgeted	Actual Amount Spent	% of the total budget
2002-2003			
2003-2004			
2004-2005			

In the existing Budget Format such classification is not possible. But in the recently drafted Accounting Manual provision has been made for such internal earmarking

2. TIMELINE FOR ACTION ON REFORMS

a. The State/ULB must formulate and adopt an overarching, comprehensive policy on providing basic services for the Urban Poor which should include security of tenure at affordable prices, improved housing, water supply and sanitation. Delivery of other existing universal services of the government for education, health and social security should be ensured. This policy document must include the minimum budgetary earmarking in municipal budgets for the provision of these budgets (Note: This policy document should involve stakeholder participation and be released within 6-9 months of signing of MOA under JNNURM and a copy submitted to MOUD/UEPA.)

b. Defining criteria for identification of the Urban Poor

Year1 Year2 Year3 Year4 Year5 Year6 Year7

<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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c. Fresh enumeration based on the above

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

d. Define threshold service levels for the Urban Poor across various services

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

e. Strategic document which outlines the requirements both physical and financial, timeframes, sources of funding and implementation strategies including community participation, monitorable output indicators for each of the services, including outlining convergences, if any

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

f. Periodic impact evaluation by independent agencies appointed by the state government

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

g. Any other reform steps being undertaken (please use additional space to specify)

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

CHECKLIST OF REFORMS
USER CHARGES
Name Of the ULB : Pujali

DESIRED OBJECTIVES:

Note: JNNURM requires certain reforms to be undertaken by states/ cities in the levy of User Charges on different municipal services, with an objective of securing effective linkages between asset creation and asset maintenance and ultimately leading to self-sustaining delivery of urban services.

1. **CURRENT STATUS**

- a. Please provide a list of services being delivered by municipalities/ parastatals and the status of user charges being levied for each.

Type of Service	Service Provider	Tariff Structure	Last Revision of Tariff
Water Supply & Sewerage	ULB, KMWSA and PHE	Minimum level has been prescribed in rules (Copy annexed)	2003
Solid Waste Management	ULB (Partially in select ULBs)		
Public Transport Agencies			
Others (please specify)			

- b. Please furnish the costs for providing the following services (total cost as well as per unit cost) and the total and per unit user charges collected in 2004-05

Service	Total O&M Cost (Please specify the unit)		Total user charges collected (Please specify the unit)		Revenue Loss due to	
	Per Unit Cost	Total Cost	Per Unit Recovery	Total Recovery	leakage/ theft	free supply
Water Supply & Sewerage					10.00	
Solid Waste Management						
Public Transport Services						
Others (please specify)						

(Please provide figures for 04-05)

(Collection of User Charge from Commercial and Industrial Holding has already been started)

c. Please provide metrics and current service levels:

LPCT -	Average 100 litres
Coverage -	86.23% (approx.)
Hours of Supply -	3 hours a day (approx.)
Quality -	Potable

2. TIMELINE FOR ACTION ON REFORMS

a. The State/ULB must formulate and adopt a policy on user charges which should include proper targeting of subsidies, if any, for all services; ensuring the full realization of O&M cost by the end of the Mission period. (Note: This resolution should be passed within 6 months of signing of MOA under JNNURM and a copy submitted to MOUD.)

b. Establishment of proper accounting system for each service so as to determine the O&M cost separately. Please specify the timeline for each service separately

i. Water Supply and Sewerage

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

ii. Solid Waste Management

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

iii. Public Transport Services

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

iv. Other (please specify)

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

c. The State/ULB should define service standards and timelines for achieving these

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

d. The State/ULB should define user charge structure and timelines for achieving these **[The structure of user charges in respect of supply of water charges has already been defined in the rules and as per directions of the Constitution (74th Amendment) Act, 1992 the Municipalities, being the third tier of governance, have been empowered to fix the actual structure of user charges on the basis of ground realities.]**

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

e. The State should set up a body for recommending a user charge structure.

[As per directions of the Constitution (74th Amendment) Act, 1992 the Municipality, being one of the third tier of the governance, is the authority to take decisions in this regard. The Legislature of this State, as per directions of the provisions of the Constitution of India, has made adequate provisions in the matter in the West Bengal Municipal Act, 1993 and the rules have been framed thereunder fixing the modalities and empowering the municipal authorities to fix the rates.]

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

f. The State should quantify/study the impact of subsidies for each service on a periodic basis.

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

g. Time table to achieve full recovery of O&M costs from user charges (Please indicate proposed recovery level for each year)

Year1	Year 2	Year 3	Year4	Year5	Year6	Year7
	15%	25%	45%	65%	85%	100%

h. Any other reform steps being undertaken (please use additional space to specify)

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>