

# Accountability mechanisms and initiatives for utility management



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## Need for tools and mechanisms to ensure accountability in municipal service delivery

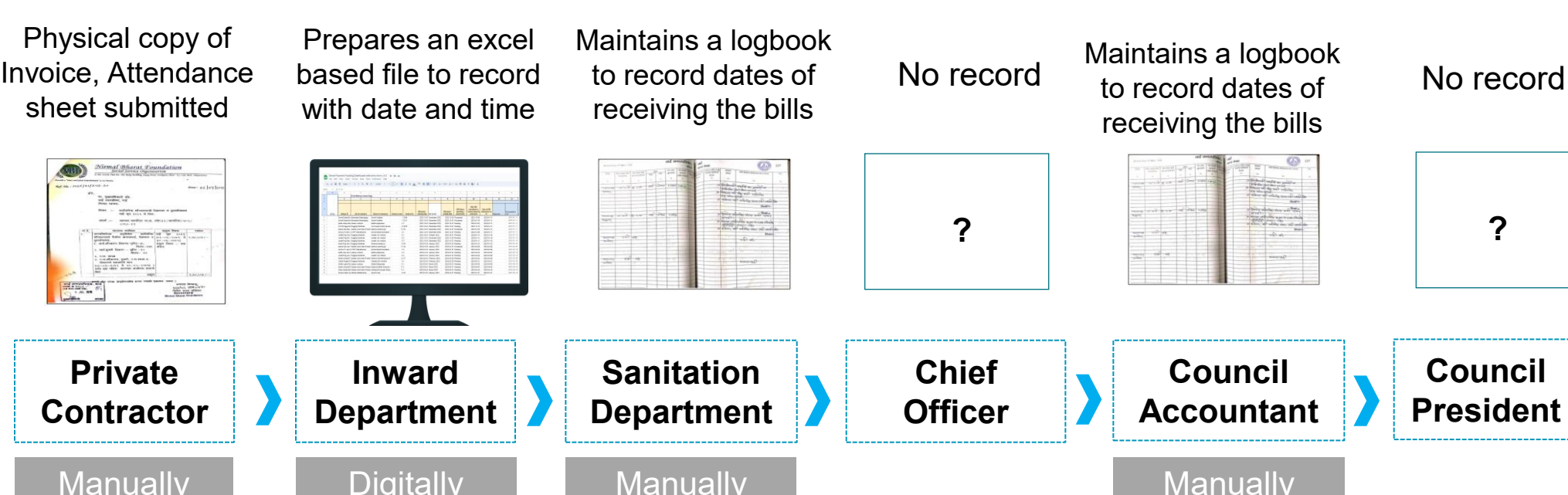
- Urban Local Bodies (ULBs), in India, form are the third tier of governance, responsible for delivering essential WASH services in urban areas
- These services are funded through local revenues and government transfers and delivered either by ULB staff or through private sector engagement.
- ULBs are accountable to citizens and higher levels of government for its services. Thus, strengthening transparency, efficiency and responsiveness is key to improving urban service delivery.

CWAS, in partnership with the Government of Maharashtra, has been developing tools and mechanisms to enhance accountability in local governance.

### Payment Dashboard

#### Bill payment process of a ULB

In many ULBs of Maharashtra, respective department heads and accountants maintain the billing and payment records of the private service providers manually in a register and logbook.

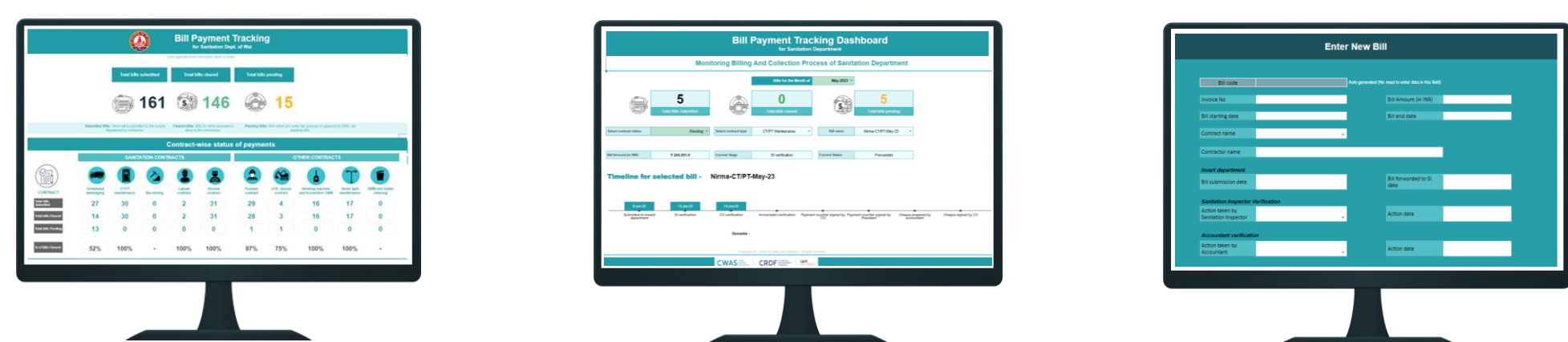


#### Issues with the billing and payment process

- No record of bill tracking at some stages
- Absence of bill tracking system at single window
- Manually record keeping System
- Delay in payment due to lack of trackability

### Payment dashboard – Features and benefits

An excel based tools for tracking and monitoring of the bills by ULB with following three modules



- Overall Dashboard to track the total bills submitted, pending and cleared by the ULB as well as overdue payments along with the department name and time with the status of bill (Hold, received).
- Monthly tracking to check the monthly progress like – Bills that are submitted, cleared and pending (contract wise). Also, this module gives the timeline of the selected contract with the details of bill processed
- Invoice entry to enter bill with details like – Contract type, Contractor name, Invoice number, Bill amount, Bill starting & ending date, and the dates for submitting bill in the inward department.

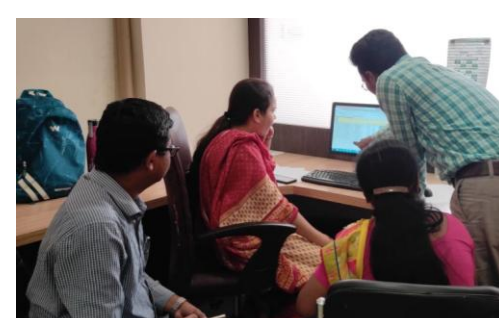
#### Benefits

- Enhanced Financial Transparency** Real-time payment status updates promote transparency and financial accountability
- Improved payment tracking** Quick identification of overdue/delayed payment. Improves bill clearance of department
- Reduces delays in payments** Collaboration among departments, reducing delays in the payment process.
- Reporting and Analysis** Gives ability to generate insightful analytics based on historical payment data.

### CWAS supported 3 cities of Maharashtra to pilot the software

#### Support from CWAS

- Hands-on-training of officials to feed data
- Discussion with Chief Officer/Officials
- Hand holding support and capacity strengthening of officials to operate the dashboard



#### Experience of the ULBs

- Helps in accessing status of each bill in a single window for each financial year. Helpful for local government audits.
- Assists in monitoring performance of the contractors and make payments.
- Decision for renewal of contracts based on performance

#### Scaleup

CWAS, with support from GoM, plans to implement bill and payment dashboards in 10 cities of Maharashtra

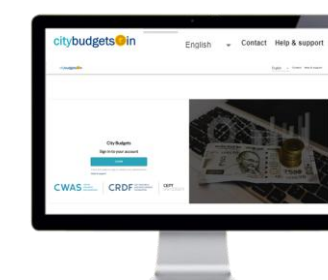
### Innovative Accountability Tools for ULBs

#### Payment Dashboard



Single Window Digital System to monitor payments to private service providers

#### City Budget Software



Single entry system for digitizing municipal budgets and preparing budget brief

Piloted in selected ULBs of Maharashtra to promote transparency and data-driven utility management.

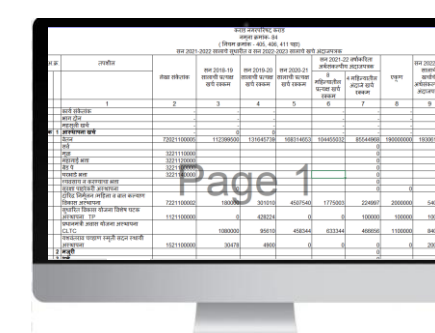
### City Budget Portal

#### Budget making in ULBs of Maharashtra

- Budgeting allows the government to allocate resources with a better financial planning
- The Government of India has made recommendations to all the States to follow uniform budgeting and accounting practices by introducing the **National and State Accounting Manual**.

Many ULBs in India follow a manual and offline process for making budgets, which leads to following issues:

- Repetitive accounting codes,
- Non-structured departmental heads and functions,
- Varied yearly budget formats
- Budget documents are lengthy, difficult to understand to citizens and elected representatives



Sample Budget Documents of a ULB in Maharashtra

Recommendations stated under the budget accountability systems is to focus on



Publish more information



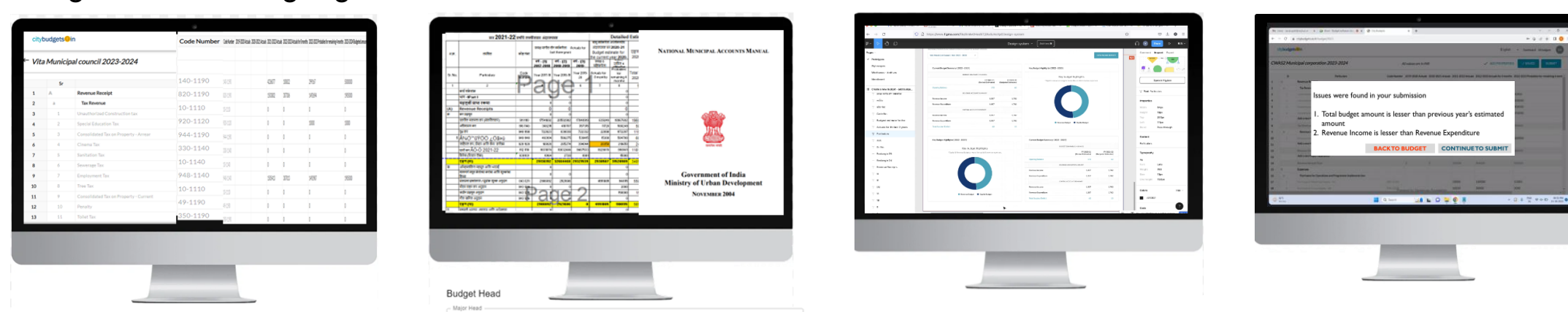
Improve content of budgets



Ensure transparency

### City budget portal – Features and benefits

CWAS supported the development of the City Budget Portal, a budget software that helps cities prepare municipal budgets in local languages.



Browser-based single window and excel based data entry system

Uniform, re-casted, readable, improved and digitized budgets that follow National Accounting Manual

Budget brief dashboards that give graphical analysis of key highlights of previous year and current year budgets.

In-built validation checks

#### Benefits

- Re-casted Budgets & Uniform Codes** Ensures consistency and comparability across all municipal budgets through standardized formats and codes as per national and State manuals
- Budget Brief & Summary** Provides concise and accessible overviews of complex budget data for quick understanding and communication.
- Digitized Budgets** Minimizes human error and enhances efficiency through digital preparation and management of budgets.
- Ease of Budget Analysis** Enables the State to easily track, compare, and analyze municipal budgets for better decision-making and oversight

### CWAS along with Government of Maharashtra supported piloting the tool in 9 ULBs of Maharashtra

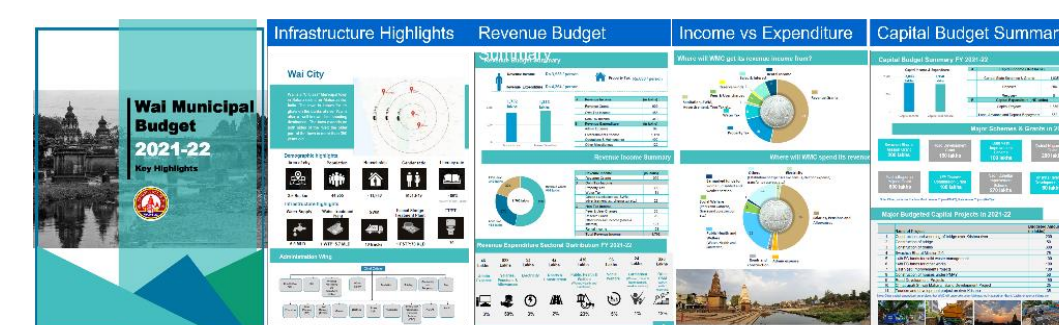
#### Support from CWAS

- Handholding support to ULBs to recast the budget
- Support to Wai and Sinnar to prepare the budget brief for 3 consecutive years
- Capacity Building of ULB officials through workshop



#### Experience of the ULBs

Facilitated ease of discussion in general body meetings resulting in **increased allocations and utilisation of earmarked funds for Water and Sanitation by the ULBs**



#### Scaleup

- Integrating with GoM's IWBP portal
- Scaleup action plan being made for 50 other cities of the state.

Acknowledgement: Gates Foundation

