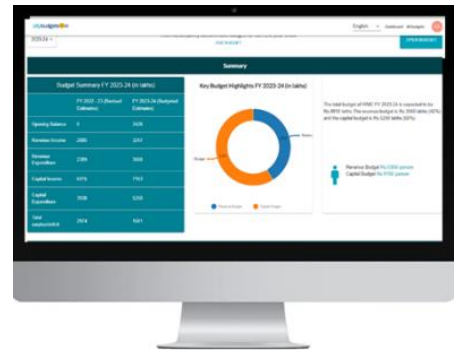


citybudgets ₹ in



The screenshot shows a detailed budget table for 2023-2024. The table includes columns for Code Number, 2021-2022 Actuals, 2022-2023 Actuals, and 2022-2023 Pro. The rows list various budget items such as Water, Sewer, and Construction Tax.

Code Number	2021-2022 Actuals	2022-2023 Actuals	2022-2023 Pro.
Water	29630	695502	304498
Sewer	0	0	300000
Construction Tax	14013390	2126026	242341
Water Tax	80013390	1829645	10229702
Water Tax on Property - Annual	1013330	1028007	990727
Water Tax on Property - Current	9091330	157629	15354
Water Tax on Property - Sewer	8481330	5000	73900
Water Tax on Property - Other	1001330	21000	4022
Water Tax on Property - Other	101330	60300	19870
Water Tax on Property - Other	8481330	760870	60430
Water Tax on Property - Other	101330	318412	2084733
Water Tax on Property - Other	491330	90425	303208
Water Tax on Property - Other	1001330	0	0
Water Tax on Property - Other	1121330	205647	187074
Water Tax on Property - Other	1001330	91600	152395

Strengthening Municipal Budgeting in Maharashtra

City Budget Portal Training - Workshop Report

Strengthening Municipal Budgeting in Maharashtra

City Budget Portal-Making city budgets uniform and simpler

Training Workshop Report

Center for Water and Sanitation

CRDF, CEPT University

March 2023

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Strengthening municipal budgeting in Maharashtra

City Budget Portal: Making city budgets uniform and simpler

Background

Municipal budgeting process in Indian cities is manual and local budgets are prepared in local languages and regional formats. The 11th Finance Commission recommendations and the guidelines issued by the Ministry of Finance, Government of India, Comptroller and Auditor General of India (CAG) constituted a Task Force to recommend budget and accounting formats for Urban Local Bodies (ULBs) in India. The CAG Task Force issued a 'Report on Accounting and Budget Formats for ULBs' suggesting accrual basis of accounting and Budget and Accounting Formats, Significant Accounting Policies, cost of important utilities and services and MIS reports. Few state governments took initiatives to reform urban accounting. However, there was a strong need to align the national level perspectives of reforms in municipal finance and financial management with that of the state governments, a generic framework of National Municipal Accounting was essential. With this objective the Ministry of Urban Development, Government of India launched the formulation of National Municipal Accounts Manual in 2004. The Manual details out accounting policies, guidelines, procedures, designed to ensure complete, correct, and timely record of municipal transactions and procedures. The main aim of this initiative was to enhance the capacities of ULBs in accounting leading to increased transparency and accountability in the utilisation of public funds to ensure better service delivery. (Ministry of Urban Development, Government of India, 2004) With the publication of the National Accounting Manual, various Indian states came up with respective State Accounting Manual. The 15th Finance Commissions and the CAG reports across various states have made recommendations for the ULBs to follow the National and State Accounting Manual for uniform accounting and budgeting practice.

Strengthening municipal budgeting and accounting has been strongly emphasised and translated through various flagships national programmes, missions, and reforms like the JNNURM, AMRUT 1.0 and AMRUT 2.0.

In that context, the Center for Water and Sanitation (CWAS-CEPT) reviewed and analysed various municipal budgets across Indian cities. One of the key findings of this assessment is

that all these cities prepared municipal budgets in different formats and had varied form of reporting. It was also observed that ULBs within the same state did not practice uniform budgeting with varied account codes for similar budgetary line-items. Manual system of municipal budgeting leads to many errors like repetitive accounting codes, non-structured departmental heads and functions, varied yearly budget formats etc. Thus, there is a strong need for ULBs to practice a uniform code of conduct of accounts for municipal budgeting which makes budgeting process simpler and easier.

Strengthening municipal budgeting through City Budget Portal

Municipal budget software help local governments streamline their budgeting processes, prepare simple budget briefs and better decision making. The City Budget Portal developed by CWAS can prepare municipal budgets in local language with uniform accounting codes for all cities, making budgeting process easier. It is a browser based single window and excel based data entry system. The portal allows municipalities to prepare uniform, re-casted, readable, digitised budgets which follow the National Accounting Manual. It has various features and modules which quickly analyses the budget document and generates budget summary on the dashboard.

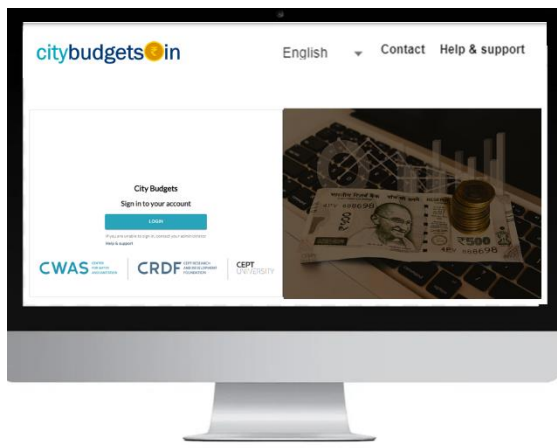
Budget Entry Page: The budget entry page is equipped with a list of 400+ standardized line items and accounting codes for uniform budgeting.

Budget Summary Dashboard: The budget summary dashboard gives out quick analysis of the overall revenue income-expenditure, capital income-expenditure and revenue-capital budget sectoral allocations of a city. This will help cities in better and effective decision-making process and planning.

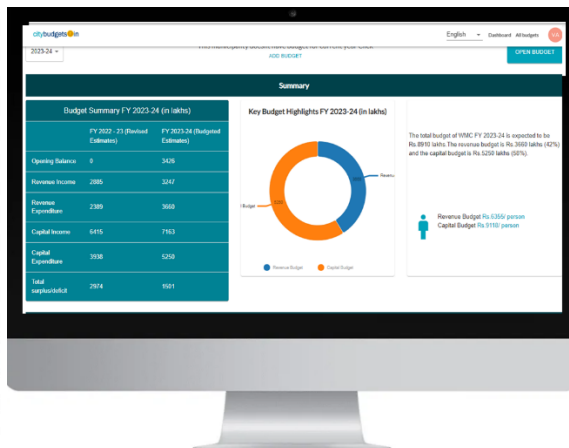
Multi-city modules for scale up: The portal has various multi-city modules regulated by a State administrative user making it easily scalable and replicable.

The city budget portal was developed after identifying key challenges of municipal budgeting through thorough budget analysis and recasting of budgets as per the National Accounting Manual. Stakeholder consultation with ULB officials like DMA, Chief Finance Officer, city accountants, chief officer, computer operators, departmental heads etc was done during and post the preparation of the budget portal.

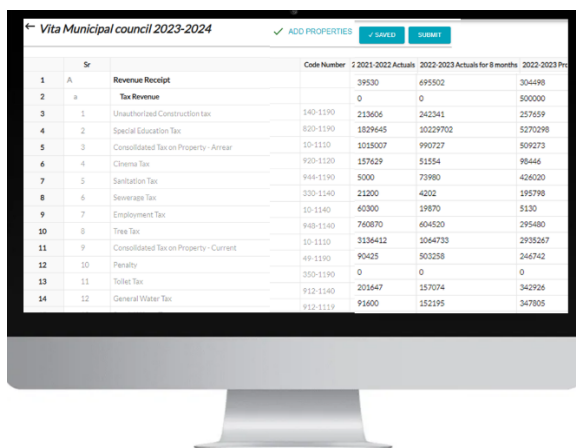
Figure 1 City Budget Portal: Key features and modules



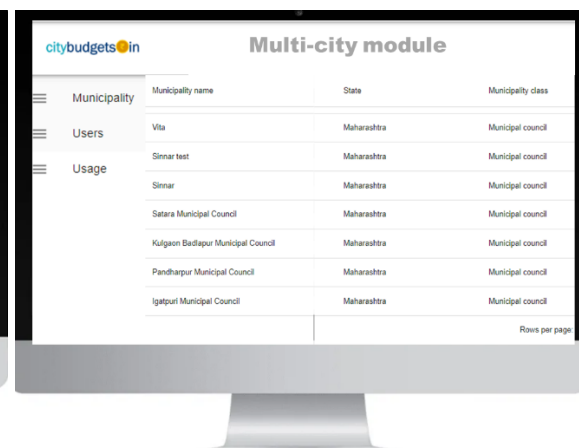
Single window entry browser-based system



Budget Dashboard and Summary



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



Supports multi-city module for ease of scalability and replicability

Capacity Building of ULB officials through training workshop

In March 2023, CWAS along with the Directorate of Municipal Administration (DMA), Maharashtra conducted a training workshop to operate the portal for accountants, computer operator and chief officer as pilot testing in ten municipal councils of Maharashtra. The workshop was initiated with a discussion with city officials about the importance of uniform municipal budgeting and the challenges faced by them. The introduction session was

addressed by the Assistant Finance Commissioner who gave his key insights and reflections on challenges faced during municipal budgeting. This led to multiple discussions and insights as to how municipal budgeting – a significant process can be made simpler and time-saving through digitisation. The training session captured the following aspects:

1. **Discussion on the challenges faced by municipalities** while preparing annual budgets.
2. **Overview and key features of City Budget Portal:** How city budget portal will help the cities in addressing the challenges?
3. **Understanding to operate the city budgets portal:** Step-by-step procedure guide
4. **Hands-on-training session** for the cities

Figure 2 City Budget Portal training for pilot cities at DMA, Maharashtra



Based on the deliberations during the workshop the following key points emerged:

- The budget portal will help cities digitising municipal budgets in uniform formats.
- The dashboard on the portal will help ULBs and officials to make important decisions based on the key sectoral analysis as to where the city gets its revenue from and where does the city spend on its expenditure. This will also help cities plan their annual budgets based on realistic estimates.
- Linking the city budget portal with other tools like payment modules will help tracking actual expenditures, thus keeping real-time.

The training workshop was attended by the Chief Officers, accountants and computer operators from cities like Badlapur, Khopoli, Vita, Wai, Igatpuri, Sinnar, Satara, Pandharpur

and Karad. This was mainly done to take feedback from the officials on the user interface and ensure smooth implementation. Every ULB has a unique accountant and Chief Officer ID which helps in viewing and editing the budget. This will ensure transparency of the budgets. There is an additional feature of 'Submitting' the budgets to the District Collectors. Additionally, there are in-built validation checks in the city budget portal system which will eliminate manual errors and will ensure accountability of the ULB in municipal budgeting. Feedback taken from the city officials has been incorporated in te

Figure 3 Interactive and hands on training session with cities



Scalability and Way forward:

The portal is currently being operated in nine cities of Maharashtra. Hosting and technical support is provided by the CWAS team. The budget portal will be scaled up across various other municipalities of Maharashtra. The model can be easily scalable across other states since it follows the National Accounting Standards.



List of Participants

Sr. No.	Participants	ULB	Designation
1	Mr. Vishnu Halke	Sinnar Municipal Council	Accountant
2	Mr. Kalpesh Ugle	Sinnar Municipal Council	Computer Operator
3	Mr. D.S.Khandagle	Vita Municipal Council	Accountant
4	Mr. S.L.Darade	Vita Municipal Council	Auditor
5	Mr. G.A.Malve	Vita Municipal Council	Computer Engineer
6	Mr. Vinayak Aundhakar	Vita Municipal Council	Chief Officer
7	Mr. Kirankumar More	Wai Municipal Council	Chief Officer
8	Mr. Roshan Gaikwad	Wai Municipal Council	Accountant
9	Ms. Prachi Sakpal	Kulgaon Badlapur Municipal Council	Accountant
10	Mr. Ramakant Dake	Karad Municipal Council	Chief Officer
11	Mr. Sagar Kumbhar	Karad Municipal Council	Accountant
12	Mr. Anup Dure	Khopoli Municipal Council	Chief Officer
13	Mr. S.S.Tupe	Khopoli Municipal Council	Accountant
14	Mr. Nilesh Wagh	Igatpuri Municipal Council	Accountant
15	Mr. Ganpath Aavdhe	Igatpuri Municipal Council	Accountant
16	Mr. Dhanaji Salunkhe	Pandharpur Municipal Council	Accountant
17	Mr. Hemant Patil	Satara Municipal Council	Accountant
18	Mr. Ekanth Gavri	Satara Municipal Council	Deputy accountant
19	Mr. Kishor Pawar	Karad Municipal Council	Clerk
20	Ms. Surkha Jogadkar	Igatpuri Municipal Council	Computer Operator
21	Mr. Dhruv Bhavsar	CWAS	Senior Program Lead
22	Ms. Aditi Dwivedi	CWAS	Program Lead
23	Ms. Saubiya Sareshwala	CWAS	Research Associate
24	Ms. Ritika Vakil	CWAS	Research Associate
25	Ms. Jayashree Bhingardeve	CWAS	Research Associate

Agenda

Agenda		
City Budget Portal Training Workshop Directorate of Municipal Administration (DMA), Mumbai, Maharashtra Date: 15th March, 2023		
Time	Session	Delivered by
10:30 am	Icebreaking by discussion on challenges faced during municipal budgeting	Chief Finance Officer
11:30 am	Introduction to National Accounting Codes and City Budget Portal	CWAS Team
12:30 pm	Step by step guidelines to operate the city budget portal	CWAS Team
1:30-2:30 pm	Lunch Break	
2:30 pm- 4:30 pm	One to one hands-on training session with city officials	CWAS Team
4:00 pm-5:00pm	Query solving session and feedback	CWAS Team and city officials



CENTER FOR WATER AND SANITATION

The Center for Water and Sanitation (CWAS) is a part of CEPT Research and Development Foundation (CRDF) at CEPT University. CWAS undertakes action-research, implementation support, capacity building and advocacy in the field of urban water and sanitation. Acting as a thought catalyst and facilitator, CWAS works closely with all levels of governments - national, state and local to support them in delivering water and sanitation services in an efficient, effective and equitable manner.