

**CHECKLIST OF REFORMS
PUBLIC DISCLOSURE LAW**

DESIRED OBJECTIVES:

Note: JNNURM requires certain reforms to be undertaken by states/ cities in Public Disclosure, with the objective that municipalities and parastatal agencies will have to publish various information about the municipality and its functioning on a periodic basis. Such information includes but is not limited to statutorily audited annual statements of performance covering operating and financial parameters, and service levels for various services being rendered by the municipality.

1. CURRENT STATUS

a. Please provide a list of the parastatal agencies and the month in which their budget was formally passed for each financial year

Agency:	2003-04	2004-05	2005-06
Municipal Council			
Other parastatal agencies (list each below):			
1.			
2.			
3.			

b. Please provide the latest year for which the accounts statutory audit has been completed.

Agency	Year	
	Accounts	Audit
Municipal Council		
Other parastatal agencies (list each below):		
1.		
2.		
3.		

c. Please indicate whether there is any formal provision for public scrutiny of accounts and audit statements of municipality/ other parastatal agencies. If Yes, please highlight the appropriate clauses below:

Yes No

B. TIMELINE FOR ACTION ON REFORMS:

- a. The State/ULB must pass a Resolution to formulate and adopt a policy on public disclosure which would include the financial statements that are to be released, the audits of certain financial statements that are to be carried out, and a timeline for reforms. Note: This resolution should be passed within 6 months of signing of MOA under JNNURM and a copy submitted to MOUD.)
- b. Establishment of the Public Disclosure Law which outlines the which financial statements are to be available for public review, how often the audit of financial statements is going to take place, and the services for which Service Levels information are going to be disclosed. Please indicate which of the following reforms are going to be implemented and the timeline:

i.	Financial statements, i.e. Balance Sheet, Receipts and expenditures and cash flow	Yes <input type="checkbox"/>	No <input type="checkbox"/>				
		Year1 <input type="checkbox"/>	Year2 <input type="checkbox"/>	Year3 <input type="checkbox"/>	Year4 <input type="checkbox"/>		
ii.	Audit of Financial Statements	Yes <input type="checkbox"/>	No <input type="checkbox"/>				
		Year1 <input type="checkbox"/>	Year2 <input type="checkbox"/>	Year3 <input type="checkbox"/>	Year4 <input type="checkbox"/>		
iii.	Quarterly Audit of Financial Statements	Yes <input type="checkbox"/>	No <input type="checkbox"/>				
iv.	Time period for publication of Quarterly Audited Financial Statements (in months after end of each quarter)	<input type="text"/>					
v.	Annual Statutory Audit	Yes <input type="checkbox"/>	No <input type="checkbox"/>				
vi.	Time period for publication of Annual Statutory Audit (please indicate the number of months)	<input type="text"/>					

vii. Publication of CDP on municipal website

Yes No

c. List below the services for which Service Levels information is being disclosed

No.	Service	Type of Service Level information being disclosed
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

(please use additional rows as necessary)

i. Time Period for publication of Service Levels information

Year1 Year2 Year3 Year4 Year5 Year6 Year7

d. Time schedule for enactment of Public Disclosure Law as described above:

Year1 Year2 Year3 Year4

e. Time schedule for notification of the rules pertaining to the Public Disclosure Law:

Year1 Year2 Year3 Year4

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

Year1 Year2 Year3 Year4