

NORTH DUM DUM MUNICIPALITY
MoA Signed on 28th day of June 2006
MANDATORY REFORMS AT THE LEVEL OF THE ULB

| No. | Reforms | 2005-2006 | 2006-2007 | 2007-2008 | Remarks |
|-----|---|-----------|-----------|-----------|---|
| L2 | MUNICIPAL ACCOUNTING | | | | |
| b | GO/Legislation/Modification of Municipal Finance Rules for migrating to double entry accounting system | | √ | | Municipal Finance Rules modified |
| c | Appointment of consultants for development of state wide Municipal Financial Accounting Manual. | | | | Already completed |
| d | Completion and adoption of Municipal Financial Accounting Manual, in line with NMAM or otherwise | | | | Already completed & adopted |
| e | Training of personnel | √ | | | Done |
| f | Appointment of field level consultant for implementation at the city level | √ | | | Done |
| g | Notification of cut off date for migrating to the double entry accounting system | | √ | | Notification issued. Cut off dt. 01.04.2006 |
| h | Business process Re-engineering to align with accrual based accounting system (aligning all commercial and financial process such as procurement) | | | | |
| i | Valuation of assets and liabilities, Completion of registers | | | | Already completed |
| j | Drawing up of opening balance sheet (OBS): | | | | |
| | i. Provisional OBS | | √ | | Completed |
| | ii. Adoption of provisional OBS | | √ | | Completed |
| | iii. Finalisation of OBS | | √ | | Completed |
| k | Full migration to double entry accounting system | | √ | | Completed |

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| l | Production of financial statements (income-expenditure accounts and balance sheet) | | | √ | Completed |
| n | Adoption of accounts | | | √ | Under process |
| o | Preparation of outcome budget | | | √ | Under preparation |
| L 3 | PROPERTY TAX | | | | |
| a | Enhancing coverage of property tax regime to all properties liable to tax (ALREADY DONE) | | | | Done |
| b | Elimination of exemptions | | √ | | Done as per rules |
| c | Migration to Self-Assessment System of Property Taxation | | | | |
| | i. Setting up a Committee/ Team to draft/ amend legislation (Amendments have already been enacted & notified in 2003.) | | | | Amendments have already been enacted & notified in 2003. |
| | vi. Notification | | | | Done |
| | vii. Preparation and notification of appropriate subordinate legislation | | | | |
| | viii. Implementation by municipality | | √ | | To be done by municipality |
| d | Setting up a non-discretionary method for determination of property tax | | | | Non discretionary method is already in place. The switching over to unit area valuation system has been initiated in K.M.C. & will be initiated at other U.L.Bs subsequently |
| e | Use for GIS based property tax system | | | | |
| | i. Selection of appropriate consultant | | ~ | | KMDA is already working as consultant. |
| | ii. Preparation of digital property maps for municipality | | | | GIS only up to 2003, needs to be updated. |
| | iii. Verification of digital maps and preparation of complete data-base of properties | | | | |
| | iv. Full migration of GIS system | | | | |
| f | Next schedule /anticipated revision of | | | | Every 5 years. |

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| | guidance values. | | | | |
| g | Periodicity for revision of guidance values | | | | The system is already in place. |
| h | Establish Taxpayer education programme | | | | |
| | i. Local camps for clarification of doubts and assistance in filling out forms | | √ | | The work has already been entrusted with the ward committee. |
| | ii. Setting up a website for property tax issues / FAQs etc. | | | √ | |
| i | Establish Dispute resolution mechanism | | | √ | Established |
| j | Rewarding and acknowledging honest and prompt taxpayers | | | | The system is already in place. Rebate allowed. |
| k | Achievement of 85% Coverage Ratio (see item e in current Status) (Specify target coverage for each year of mission) | | | | 65% already covered |
| l | Achievement of 90% collection Ratio for current demand (see item f in current status above) (Specify target collection ratio for each year of mission) | | Target 61.22% Collection 80.00% | 66.98% | Collection ratio 39.31% up to 31/12/07 |
| L.4 | USER CHARGES | | | | |
| b | Establishment of proper accounting system for each service so as to determine the O & M cost separately | | | | Established, as double entry system of accounting is in operation from 01.04.06 |
| | i. Water Supply and Sewerage | | | √ | Demand Rs. 16,27,200 & Collection Rs 8,42,400. Collection ratio 51.7% up to 30/09/07 |
| | ii. Solid Waste Management | | | √ | Collection Rs.23,11,200 up to 30/09/07 |
| | iii. Public Transport Services | | | | |
| | Iv Other (please specify) | | | | |
| c | The State/ULB should define standards and timelines for achieving these | | | | |

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|---|---|--|--|---|--------------------|
| d | The State/ULB should define user charge structure and timelines for achieving these | | | √ | |
| e | The State should set up a body for recommending a user charges structure | | | √ | Structure is there |

E-GOVERNANCE

TIMELINE FOR ACTION ON REFORMS

| No. | Reforms | 2005-2006 | 2006-2007 | 2007-2008 | Remarks |
|-----|--|-----------|-----------|-----------|--|
| a. | Appointment of State-level Technology Consultant as State Technology Advisor | | | √ | Done |
| b. | Preparation of Municipal E-Governance Design Document (MEDD) on the basis of National Design Document as per NMMP | | | √ | E – Governance “As is and should be” have been prepared. SRS & Prototype have been developed |
| c. | Assessment of MEDD against National E-Governance Standards (e.g. Scalability, intra-operability & security standards etc.) | | | √ | NIC is doing this as per National E - Governance Program |
| d. | Agreement on Municipality E-Governance Action Agenda | | | √ | Action agenda has been finalized |
| e. | BPR for migration to e-governance | | | √ | Under process |
| f. | Appointment of Software consultant(s) | | | √ | Done |
| g. | Exploring PPP option for different E-Governance services | | | | Some options are there in DPR |
| h. | Defining monitorable time-table for implementation of each E-Governance initiative that is being taken up | | | √ | Time table is in place |
| i. | Ongoing implementation of E-Governance initiative, against monitorable time-table | | | √ | Implementation is on |

| j. | Any other reform steps being undertaken | | | | Central Data Monitoring Centre is being set up |
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| INTERNAL EARMARKING FOR BASIC SERVICES FOR POOR | | | | | |
| TIMELINE FOR ACTION ON REFORMS | | | | | |
| No. | Reforms | 2005-2006 | 2006-2007 | 2007-2008 | Remarks |
| b. | Defining criteria for identification of the Urban poor | | √ | | Already done |
| c. | Fresh enumeration based on the above | | √ | | Done |
| d. | Define threshold service levels for the Urban poor across various services | | | √ | This will be done after finalization of BPL list & their access to basic amenities as per threshold survey already done |
| e. | Strategic document which outlines the requirement both physical and financial, timeframe, sources of funding and implementation strategies including community participation, monitorable output indicators for each of the services, including outlining convergences, if any | | | √ | This is being taken into consideration |