

1.	Mandatory Reforms at City Level¹ (Kolkata Municipal Corporation)		
	Commitment as per the MoA for the current financial year	Progress made during the Quarter	Cumulative progress during the financial year
a)	Implementation of Accounting Reforms		
	1.GO/Legislation/Modification of rules for migrating to double-entry accounting system YEAR 2	1 Double entry accounting system has already been introduced.	1 Double entry accounting system has already been introduced.
	2.Notification of cut-off date for migrating to the double-entry accounting system. YEAR 2	2 Since KMC is following double entry accounting system last few decades, no cut off date for migration is needed.	2 Since KMC is following double entry accounting system last few decades, no cut off date for migration is needed.
	3. Business Process Re-engineering(if required) YEAR 2	3 BPR document has already been prepared & implementation is under process.	
	4. Drawing up of opening balance sheet(OBS) YEAR 2	4. Since KMC is preparing its balance sheets for last few decades drawing up of opening balance does not arise.	4. Since KMC is preparing its balance sheets for last few decades drawing up of opening balance does not arise.
	5. Full migration to double-entry accounting system. YEAR 2	5. KMC is following double entry accounting system since long, migration to double entry accounting system does not arise.	5. KMC is following double entry accounting system since long, migration to double entry accounting system does not arise.
	6. Production of financial statements(income-expenditure accounts & balance sheet) YEAR 3	6. Income & Expenditure and Balance sheet are being prepared by KMC since 1970.	6. Income & Expenditure and Balance sheet are being prepared by KMC since 1970.
	7. Audit of financial statements. YEAR 3		7. Audit of financial statement is being done by Examiner of local Accounts & Audit of Accounts for the year 2005-2006 has been completed.

¹ In case of city of multiple ULBs, table 1 above should be reported for all ULBs within that urban agglomeration.

	8. Adoption of accounts YEAR 3	8. Annual Accounts for the year 2006-2007 in progress.	8. Annual Accounts for the year 2005-2006 has been prepared & submitted before Local Accounts for audit.
	9. Preparation of outcome budget YEAR 3		
	10. Complete re-vamp of the Public Financial Management(PFM) cycle which includes internal controls. YEAR 3		
	11. Credit rating of ULB/parastatal (if required) YEAR 2	11. KMC is already enjoying A+/Stable credit rating by CRISIL.	11.KMC is already enjoying A+/Stable credit rating by CRISIL.
	12. Any other reform steps being undertaken.		
b)	Property Tax reforms		
	1. Extension of property tax regime to all properties. YEAR 3	(1) A separate Unit Area Assessment Cell with necessary infrastructure has been put in place.	1,2,3&4. Unit area basis of Property Tax-Bill in this respect has already been passed by the West Bengal Legislative Assembly .Work for converting present rental system of
	2.Elimination of exemptions YEAR 3		

	<p>3. Migration to Self-assessment System of Property Taxation</p> <p>a) Setting up a Committee/Team to draft/amend legislation YEAR 2</p> <p>b) Stakeholder consultations YEAR 2</p> <p>c) Preparation of Draft legislation YEAR 2</p> <p>d) Approval of the Cabinet/Govt. YEAR 2</p> <p>e) Final enactment of the legislation by Legislature YEAR 2</p> <p>f) Preparation & Notification of appropriate subordinate legislation YEAR 3</p> <p>g) Implementation YEAR 3</p>	<p>(2) Rule for formation of MVC, named as Kolkata Municipal Corporation (Municipal Valuation Committee) Rule, 2007 has been notified and also published in Gazette.</p> <p>(3) Proposal for names of members of MVC has been forwarded to the State Government for final ratification.</p> <p>(4) Terms for remuneration of non-official members of MVC have been passed by the Mayor-in-council.</p> <p>(5) Two meetings with the would-be members of MVC</p>	<p>determination of Property Tax to Unit Area method is going on full swing. The Kolkata Municipal Corporation (Amendment) Act, 2006 has already been notified. Borough sensitization has been completed. Data collection process is underway. Rule in respect of formation of Municipal Valuation Committee has been notified. Names of members of the Committee sent to State Govt for ratification. Regulation for terms & conditions of Anomaly Review Committee with terms for remuneration of members passed by MIC.</p>
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	<p>4.Setting up a non-discretionary method for determination of property tax (e.g.unit area etc.) YEAR</p>	<p>have already been held along with officials from UAA cell, KMC and IG (Regn) Department, Govt of W.B, for discussion of modalities for categorization, engagement of consultant etc.</p> <p>(6) Preliminary TOR, questionnaires and problems have been drafted for the consultant.</p> <p>(7) Draft Regulation for terms and conditions of Anomaly Review Committee has been passed by the Mayor-in-council and will soon be placed at the Corporation.</p> <p>(8) Terms for remuneration of non official members of ARC have been passed by the Mayor-in-council.</p> <p>(10) Data-Collection and analysis from various departments of KMC as well as IG (Regn) Deptt. has been started by the UAA cell.</p>	
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	<p>5. Use of GIS-based property tax system</p> <p>a)Verification of digital maps and preparation of complete data-base of properties YEAR 3</p> <p>b)Full migration to GIS system YEAR4</p>	<p>5. Preparation of basic G.I.S containing the alpha numeric and special data concerning the assessment information is under process.</p>	<p>5. Preparation of basic G.I.S containing the alpha numeric and special data concerning the assessment information is under process.</p>
	<p>6. Setting up a website for property tax issues/FAQs etc. YEAR 3</p>	<p>6. KMC's own Website is present. Property tax issues are covered there.</p>	<p>6. KMC's own Website is present. Property tax issues are covered there.</p>
	<p>7. Any other reforms undertaken</p>		
c)	<p>Reforms in levy of user charges</p>		
			<p>Socio Economic survey was conducted by the experts and professionals to assess the Willingness to Pay for water tariff for better civic services.</p>
d)5.	<p>Implementation of E-Governance in municipalities</p>		
		<p>1. Temporary central server installation completed to facilitate a few city roll-outs.</p>	<p>1. Installation and Commissioning of Central Server under process.</p>
		<p>2. PD Bill collection system rolled out from temporary set up of Central Server.</p>	<p>2.Videoconferencing between 15 Boroughs and HQ (Used heavily during the recent past for monitoring of road condition, water logging, dengue and malaria spread)</p>
		<p>3. User training completed for Social sector and Treasury.</p>	<p>3. Several systems (Trade Licence, Market, Amusement, SJSRY, Assessment-Collection, Car Parking) running online at Head Quarters.</p>
		<p>4. Assessment Collection System rolled out from KMC Head Office & Tolly Tax Department.</p>	<p>4. Issue of computerized birth & death certificates started.</p>
			<p>5. Continuous Training</p>

			6. On-line Integrated Property Tax Collection System is in place.
			7. Assessment Collection System and PD Bill Collection system rolled out.
e)	Earmarking of funds for basic services to the poor		
		Disbursements made under NOAPS, NFBS, JSY.	<ul style="list-style-type: none"> •Household survey for identifying the BPL families done. •SJSRY schemes implemented for BPL families. • Wage employment scheme introduced. •Programme under NOAPS, NFBS, JSY are implemented. For Bustee Services earmarked Revenue Exp for current year Rs 9940.02 Lakh

1.	Mandatory Reforms at City Level (KMA other than KMC)		
	Commitment as per MoA for the current financial year	Progress made during the Quarter	Cumulative progress during the financial year
a)	Implementation of Accounting Reforms		
	<ul style="list-style-type: none"> ● Production of financial statements (income-expenditure accounts and balance sheet) Target Year 3 ● Adoption of accounts Target Year 3 ● Preparation of outcome budget Target Year 3 ● Appointment of field level consultant for implementation at the city level Target Year 3 ● Drawing up of opening balance sheet (OBS) <ul style="list-style-type: none"> i) Provisional OBS Target Year 3 ii) Adoption of provisional OBS Target Year 3 iii) Finalization of OBS Target Year 3 	<p>Completed</p> <p>Adopted</p> <p>Will be done in Revised Budget 07-08</p> <p>Already appointed</p> <p>Process started</p>	<p>Fully migrated to Double Entry Accounting System wef. 1st April, 2006.</p>
b)	Property Tax reforms		
	<ul style="list-style-type: none"> ● Preparation of digital property maps for municipality Target Year 3 ● Setting up a Website for property tax issues FAQs etc. Target Year 3 ● Establish Dispute resolution mechanism Target Year 3 ● Achievement of 90% Collection Ratio Year 2 Target ranges from 33.64% - 85.91% 	<p>Digital Maps already done for 17 ULBs out of 40 ULBs and under preparation in 2 ULBs.</p> <p>Being considered</p> <p>ULB wise collection ratio for 2005-06 and 2006-07 is enclosed at Annexure-I</p>	<p>This will be done after full migration to E-Governance for which process is on.</p> <p>Lok Adalat has been suggested.</p>

c)	<p>Reforms in levy of user charges</p> <ul style="list-style-type: none"> Establishment of proper accounting system for each service so as to determine the O & M cost separately Please specify the timeline for each service <ul style="list-style-type: none"> i) Water Supply and Sewerage Target Year 3 ii) Solid Waste Management Target Year 3 The State should set up a body for recommending a user charge structure Target Year 3 Time table to achieve full recovery of O & M costs from user charges (please indicate proposed recovery level for each year) Target Year 7 	<p>Being finalized.</p> <p>User charges are being collected</p> <p>ULBs have started collecting User Charges as per rules.</p> <p>All the ULBs have been asked to levy user charges Recovery on water charges during Year 2 ranged from Rs. 0.14. lakhs to 60.22 lakhs</p> <p>ULB wise collection for 2005-06 and 2006-07 is enclosed at Annexure-II</p>	<ul style="list-style-type: none"> Process is on to ascertain the actual O & M cost for the year 2. After ascertaining the actual cost, collection ratio could be calculated. and action plan prepared to step up the charges for ensuring full recovery by the 7th. year.
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d)	Implementation of E-Governance in municipalities	
<ul style="list-style-type: none"> ● Appointment of State-Level Technology Consultant as State Technology Adviser Target Year 3 ● Preparation of Municipal E-Governance Design Document (MEDD) on the basis of National Design Document as per NMMP Target Year 3 ● Assessment of MEDD against National E-Governance Standards, (e.g. scalability, intra-operatibility and security standards, etc.) Target Year 3 ● Agreement on Municipal E-Governance Action Agenda Target Year 3 ● BPR for migration to E-Governance Target Year 3 ● Appointment of software consultant (S) Target Year 3 ● Defining Monitorable time table for implementation of each E-Governance initiated that is being taken up Target Year 3 ● Ongoing implementation of e-governance initiatives against Monitorable time table Target Year 3 	<p>NIC Already appointed</p> <p>MEDD has been finalized</p> <p>Yet to be assessed</p> <p>GIS based e-Governance activities introduced in 19 ULBs. The activities includes property tax, birth & death registration, issue of trade licence, health MIS etc.</p> <p>KMDA provides technical support</p> <p>Under process</p>	<p>M/S Wipro Ltd. has already completed the job of :</p> <ul style="list-style-type: none"> ● SRS preparation ● SRS study & SRS preparation for e-governance module ● Acceptance test plan preparation ● Review of SRS, Acceptance test plan and signoff. <p>Now the process of software designing is on.</p>

e)	Earmarking of funds for basic services to the poor		
	<ul style="list-style-type: none"> Define threshold service levels for the urban poor across various services Target Year 3 Strategic Documents 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 Target Year 3 	<p>ULB-wise Draft BPL list has been published after household survey and the list is expected to be finalized during second quarter of this fiscal. After finalization of BPL list service level will be defined</p> <p>All ULBs have prepared their respective documents</p>	<p>Fresh survey has already been conducted in all 40 ULBs after defining identification criteria for the Urban Poor. Service gaps have also been identified. Draft Development Plan for 5 years have been prepared by ULBs to address the gaps.</p>

2. MoA
Already signed

3. Capital Contributions and Inflows for all JNNURM projects in the City² (KMA)									
S. No	Sources	Total contributions upto last financial year from start of Mission	Actual amounts released in current financial year FY 07-08					Commitment pending release from source for FY 07-08	Commitment pending release from source for balance project periods
			Upto end of last reporting Quarter in FY 07-08	During the last quarter being reported			Total to date in FY 07-08		
				July	Aug	Sept			
1	GoI	2752.10	1410.19	Nil	16.66	849.80	2276.65	9784.17	22332.42
2	State	2318.00	604.32	Nil	162.03	849.80	1616.15	6404.48	13137.21
3	ULB	Nil	19.24	Nil	Nil	Nil	19.24	1100.15	2367.74
4	KMC	Nil	Nil	Nil	Nil	Nil	Nil	7739.78	6656.32
5	KMDA	Nil	Nil	Nil	Nil	Nil	Nil	5210.48	7977.15
	Total	5070.10	2033.75	Nil	178.69	1699.60	3912.04	30239.06	52470.84

4. List initiatives taken if any for creation of a Revolving Fund at the city level (please mention in brief bullet points)

- Process initiated
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² Note (for filling table):

(1) Quarter is defined to be aligned with the financial year time frames

(2) Actual amounts for all sources should be based on actual cash inflow in the project bank account, as at the time of reporting

(3) Amounts committed pending release for current financial year and beyond should be linked to project implementation schedules.

5.	Monitoring Funds Utilisation³ for all JNNURM projects in the City (KMA)						
Utilisation upto last financial year from start of Mission	Actual amounts utilised in current financial year FY 07-08					Balance utilization forecast for FY 07-08	Balance utilization forecast for balance project periods
	Upto end of last reporting Quarter in FY 07-08	During the last quarter being reported			Total to date in FY 07-08		
		<i>July</i>	<i>Aug</i>	<i>Sept</i>			
295.40	195.33	0.00	16.70	11.13	223.33	24653.77	77307.72
Utilisation of funds as % of funds received from all sources for all JNNURM project in the State as on date from start of Mission						5.77%	

6. Any innovations / good practices in urban governance, project development and service delivery implemented in the city during the reporting period (please mention in brief bullet points) in KMC
<ul style="list-style-type: none"> • 1.For Organizational Development...Financial & Activity wise delegation of powers have been made. • 2.Numerous trainings & workshops held to enhance the capacity of officials as well as public representatives • 3.Renewal of old markets is being made through PPP mode....

³ Utilisation implies – drawals from the project bank account for payments pertaining to the project