

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

√ = Target Year

| No. | Reforms | 2005-2006 | 2006-2007 | 2007-2008 | Status Report as on 30.09.08 |
|-----|--|-----------|-----------|-----------|------------------------------|
| L 2 | MUNICIPAL ACCOUNTING | | | | |
| b | GO/Legislation/Modification of Municipal Finance Rules for migrating to double entry accounting system | | √ | | Done |
| c | Appointment of consultants for development of state wide Municipal Financial Accounting Manual. | | | | Done |
| d | Completion and adoption of Municipal Financial Accounting Manual, in line with NMAM or otherwise | | | | Done |
| 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 | | √ | | Done |
| i | Valuation of assets and liabilities, Completion of registers | | √ | | Completed |
| j | Drawing up of opening balance sheet (OBS): | | | | |
| | i. Provisional OBS | | | √ | |
| | ii. Adoption of provisional OBS | | | √ | |
| | iii. Finalisation of OBS | | | √ | Completed |

| | | | | | |
|-----|---|-----------|-----------|-----------|---|
| k | Full migration to double entry accounting system | | | | Done |
| l | Production of financial statements | | | | Upto 06-07 completed, 07-08 under process |
| L 3 | PROPERTY TAX | | | | |
| No. | Reforms | 2005-2006 | 2006-2007 | 2007-2008 | Status Report as on 30.09.08 |
| b | Elimination of exemptions | | √ | | Under examination |
| c | Migration to Self-Assessment System of Property Taxation | | | | |
| | i. Setting up a Committee/ Team to draft/ amend legislation | | | | Done |
| | vi. Notification (2003) | | | | Done |
| | vii. Preparation and notification of appropriate subordinate legislation | | | | Done |
| | viii. Implementation by municipality | | √ | | This will be implemented after introduction of Unit Area Valuation System |
| 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 KMC and will be initiated at other ULBs subsequently |
| e | Use for GIS based property tax system | | | | |
| | i. Selection of appropriate consultant | | √ | | Done |
| | ii. Preparation of digital property maps for municipality | | | √ | GPS COMPLETED. SURVEY IN PROGRESS |
| | iii. Verification of digital maps and preparation of complete data-base of properties | | | √ | |
| f | Next schedule /anticipated revision of guidance values. | | | | Last assessment done in , |
| g | Periodicity for revision of guidance values | | | | Every five years |
| 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. |
| L 3 | PROPERTY TAX | | | | |
| | Reforms | 2005-2006 | 2006-2007 | 2007-2008 | Status Report as on 30.09.08 |
| | ii. Setting up a website for Property Tax issues / FAQs etc. | | | √ | |
| i | Establish Dispute resolution mechanism | | | √ | Established |
| j | Rewarding and acknowledging honest and prompt tax payers | | | | This system is already in place |
| k | Achievement of 85% Coverage Ratio (see item e in current Status) (Specify target coverage for each year of mission) | | | | 100.% achieved [85% target = Year 4] |
| 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) | | % | % | Collection Ratio 40% achieved against target of 47.....% Target Yr. 2008-09 2009-10 2010-11 2011-12 Collection Ratio 58 69 79 90% |
| L 4 | USER CHARGES | | | | |
| No. | Reforms | 2005-2006 | 2006-2007 | 2007-2008 | Status Report as on 30.09.08 |
| b | Establishment of proper accounting system for each service so as to determine the O & M cost separately | | | | |
| | i) Water Supply & Sewerage | | | √ | i Estsblished |
| | ii) Solid Waste Management | | | √ | ii Estsblished |
| d | The State/ULB should define user | | | | User charge structure for water supply is already |

| | | | | | | | | | | | | | | | | | |
|---------|---|---------|------|---|---|---------|---------|---------|--|---------|--|--|--|-----|-----|-----|------|
| | charge structure and timelines for achieving these | | | √ | in place | | | | | | | | | | | | |
| e | The State should set up a body for recommending a user charge structure | | | √ | Rules for Levy of Water charges have already been framed by the state Govt. | | | | | | | | | | | | |
| g | Time table to achieve full recovery of O & M costs from user charges | | % | % | <table border="1"> <tr> <td>2008-09</td> <td>2009-10</td> <td>2010-11</td> <td></td> </tr> <tr> <td>2011-12</td> <td></td> <td></td> <td></td> </tr> <tr> <td>70%</td> <td>80%</td> <td>90%</td> <td>100%</td> </tr> </table> | 2008-09 | 2009-10 | 2010-11 | | 2011-12 | | | | 70% | 80% | 90% | 100% |
| 2008-09 | 2009-10 | 2010-11 | | | | | | | | | | | | | | | |
| 2011-12 | | | | | | | | | | | | | | | | | |
| 70% | 80% | 90% | 100% | | | | | | | | | | | | | | |

E-GOVERNANCE

| No. | Reforms | 2005-2006 | 2006-2007 | 2007-2008 | Remarks |
|-----|--|-----------|-----------|-----------|--|
| a. | Appointment of State-level Technology Consultant as State Technology Advisor | | | √ | As per National E - Governance Program, DPR is given prepared by NIC |
| b. | Preparation of Municipal E-Governance Design Document (MEDD) on the basis of National Design Document as per NMMP | | | √ | E – Governance ‘as is & should be’ have been prepared |
| c. | Assessment of MEDD against National E-Governance Standards (e.g. Scalability, intra-operability & security standards etc.) | | | √ | NIC is doing this as per NEG program |
| d. | Agreement on Municipality E-Governance Action Agenda | | | √ | Action agenda has been finalized |
| e. | BPR for migration to e-governance | | | √ | |
| f. | Appointment of Software | | | | Will be done after sanction of fund under NEG |

| | | | | | |
|--|--|-----------|-----------|-----------|--|
| | consultant(s) | | | √ | program |
| 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 to be finalized after acceptance of DPR by GoI and sanction of funds |
| i. | Ongoing implementation of E-Governance initiative, against monitorable time-table | | | √ | After finalization of DPR |
| j. | Any other reform steps being undertaken | | | | Central Data Monitoring Centre is being set up |
| INTERNAL EARMARKING FOR BASIC SERVICES FOR POOR | | | | | |
| No. | Reforms | 2005-2006 | 2006-2007 | 2007-2008 | Status Report as on 30.09.08 |
| 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 | | | √ | Under process. |
| 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 | | | √ | Urban House hold Survey and Socio Economic Survey have been done.ADP & DDP are being prepared on the basis of the same |
| f. | Internal Earmarking of Fund for Services to the Urban poor | | | | Under process as per M.A dept. circular no. 1249 dt. 26.10.07 |