

- e. Please state whether state has modified its current appropriate laws and regulations to be in compliance with the double-entry accrual principals. If yes, please provide date of such modifications. **NO**
- f. If applicable, please provide current status of implementations of double-entry accrual system.

Accounts are being prepared following MABDEA system. Financial system such as balance sheet income and expenditure statements has been drawn from financial year 2002-2003 onwards. Advantages of the system:

- System has become more transparent
- Capturing of vital information for analysis and taking informed decisions.
- Accuracy in Financial Data.
- Prevention of errors and misappropriations
- Increase in efficiency for processing high volume financial data with sufficient budgetary controls.
- Improvement in MIS quality and timeliness.
- Partial integration with revenue systems to reduce the data redundancy.

2 TIMELINE FOR ACTION ON REFORMS

- a. resolution by government expressing commitment to established modern municipal accounting system. **Agreed**
(Note: this resolution should be passed within 6 months of signing of MOA under JNNURAM and a copy submitted to MOUD.)

b. GO/Legislation/Modification of rules for migrating to double-entry accounting system	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Appointment of consultants for development of state manual (either based On NMAM or independently)	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Completion and adoption of manual	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Commence training of personnel	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Appointment of field level consultant for implementation at the city level	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Notification of Cut off date for migrating to the double-entry accounting system	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

h. Business process Re-engineering (if required)

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

i. Valuation of assets and liabilities

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

j. Drawing up of opening balance sheet (OBS):

1. Provisional OBS

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2. Adoption of provisional OBS

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2. Finalisation of OBS

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

k. Full migration to double-entry accounting system

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

l. Production of financial statements (income-expenditure accounts and balance sheet)

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

m. Audit of financial statements

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

n. Adoption of accounts

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

o. Preparation of outcome budget	<table border="0"> <tr> <td>Year1</td> <td>Year2</td> <td>Year3</td> <td>Year4</td> <td>Year5</td> <td>Year6</td> <td>Year7</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>	Year1	Year2	Year3	Year4	Year5	Year6	Year7	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Year1	Year2	Year3	Year4	Year5	Year6	Year7									
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>									
p . Complete re-vamp of the Public Financial Management (PFM) cycle, which includes internal controls.	<table border="0"> <tr> <td>Year1</td> <td>Year2</td> <td>Year3</td> <td>Year4</td> <td>Year5</td> <td>Year6</td> <td>Year7</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>	Year1	Year2	Year3	Year4	Year5	Year6	Year7	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Year1	Year2	Year3	Year4	Year5	Year6	Year7									
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>									
q. Credit ranking of ULB/parastatal (if required)	<table border="0"> <tr> <td>Year1</td> <td>Year2</td> <td>Year3</td> <td>Year4</td> <td>Year5</td> <td>Year6</td> <td>Year7</td> </tr> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>	Year1	Year2	Year3	Year4	Year5	Year6	Year7	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Year1	Year2	Year3	Year4	Year5	Year6	Year7									
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>									
r. implementation of ERP	<table border="0"> <tr> <td>Year1</td> <td>Year2</td> <td>Year3</td> <td>Year4</td> <td>Year5</td> <td>Year6</td> <td>Year7</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>	Year1	Year2	Year3	Year4	Year5	Year6	Year7	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Year1	Year2	Year3	Year4	Year5	Year6	Year7									
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>									

**CHECKLIST OF REFORMS
E-GOVERNANCE**

DESIRED OBJECTIVES:

Note: JNNURM requires certain reforms to be undertaken by states/ cities in E-Governance, with the objective of having a transparent administration, quick service delivery, effective MIS, and general improvement in the service delivery link

1 CURRENT STATUS:

- a. Please provide a list of services covered by E-Governance applications

Type of Service	ULBs/ Parastatals Involved	Remarks
Registration of Births and Deaths	MCH	Implemented in 2005-06 and Registrations of Birth & Death events is going on.
Public Grievance Redressal	MCH	PARISHKRUTHI – Grievance Redressal Modes of registrations of grievances: Internet, Call Centre, Citizen Service Centre, Grievances received by the commissioner.
Property Tax Management, including records mgmt	MCH	Dynamic data generating of PTINs, demand generation, MIS Reports, self assessment, online information for administrators for better monitoring.
Municipal Accounting System	MCH	Introduced Modified Accrual Based Accounting System in 2002-2003. MCH is going to implement ERP Oracle Financials from 1 st April 2006 onwards.
Works Management System	MCH	Online Works Information, Online tendering System and Know Status of Works.
E-Procurement	MCH	For works Above 10 lakh rupees.
Personnel Management, i.e. personal information system	MCH	Monthly salary bills generation, salary voucher generation, GPF information system, pension module, etc...
Payment of Property Tax, Utility Bills and Management of Utilities that come under the ULBs.	MCH	Online updation of Tax Collections through through Credit and Debit Interface of our website (www.ourmch.com), AP Online, e-Seva etc.
Building Plan Approvals	MCH	Online monitoring of Building Plans
INSTAXX	MCH	A Short Messaging System which allows the Officers / Staff to send and receive SMS / Fax.
File Monitoring System (KMATOM)	MCH	A comprehensive web enabled File Monitoring System for all departments of MCH.
Automatic Vehicle Tracking System (AVTS)	MCH	Implemented AVTS to keep track of Garbage Dumping Vehicles of MCH for effective Fleet Management.

2. TIME LINE FOR ACTION ON REFORMS

Sl. No	REFORM DESCRIPTION	Year1	Year2	Year3	Year4	Year5	Year6	Year7
1	Appointment of State-level Technology Consultant as State Technology Advisor.			✓				
2	Preparation of Municipal E-Governance Design Document (MEDD) on the basis of National Design Document as per NMMP			✓				
3	Assessment of MEDD against National E-Governance Standards (e.g. Scalability, intra-operability & security standards etc.)			✓				
4	Agreement on Municipal E-Governance Action Agenda.			✓				
5	BPR for migration to e-governance			✓				
6	Appointment of Software consultant(s)			✓				
7	Exploring PPP option for different E-Governance services	✓						
8	Defining monitor able time-table for implementation of each E-governance Initiative that is being taken up.		✓					
9	Ongoing implementation of E-governance initiatives, against monitor able time-table		✓					
10. Better reforms being undertaken								
	1.Paper Less office			✓				
	2. Automatic Vehicle Tracking Systems		✓					
	3. Digital Issuance of B/D Certificates	✓						
	4. Digital Online Building Plan approval System		✓					
	5. ERP Oracle Financials		✓					

**CHECKLIST OF REFORMS
PROPERTY TAX**

DESIRED OBJECTIVES:

Note: JNNURM requires certain reforms to be undertaken by states/ cities in Property Taxes, with the broad objective of establishing a simple, transparent, non-discretionary and equitable property tax regime that encourages voluntary compliance. States/cities need to ensure that their desirable objectives for reforms include these reforms, but need not restrict themselves to these items

1. **CURRENT STATUS**

a. Please indicate if Property tax is currently levied on the following types of properties:

- i. Residential
- ii. Commercial
- iii. Industrial

b. Please indicate the Amount of property tax being collected for year-ending 2004-05
Rs. In Lakhs

- i. Residential
- ii. Commercial
- iii. Industrial

c. Please provide the Method of Property Tax Assessment being followed
(Give short note, if necessary)

- i. Self-assessment
- ii. Demand-based

Self Assessment

General revision of Property Tax as contemplated under HMC Act, 1955 was not done in MCH for the past few decades. In the absence of this, property owners continued to pay taxes as levied decades ago causing heavy financial loss to MCH. The highest property tax collection of Rs.58 crores was made during 1998-1999. Attempts to revise and improve the property tax base made earlier were caught in legal problems.

Keeping the above points in view, the scheme of self-assessment of property tax was introduced during the year 1999-2000. This scheme was introduced by taking the advantage of provisions under Section 213 of HMC Act in which the Commissioner is empowered to call for information pertaining to the property from owners/occupiers. The information in self-assessment form is called as a "Written Return" based on the requisition made by the Commissioner, under section 213 of the HMC Act 1955. The return is to be filed with the Signature of the owner or occupier of property.

The Scheme of Self Assessment is introduced to achieve the following objective

1. To ensure complete transparency and openness in levy and collection of property tax and to enable citizens / tax payers to understand the basis of taxation and to calculate the tax by themselves
2. To build a computerised property tax data base for each property in the twin cities by assigning an unique property tax identification Number (PTIN) so as to enable the tax-payers to have information of their property tax online and to pay property tax at any e-Seva Centre / Citizen Service Centre / Circle Offices.
3. Bench marking of rate per sft. both for residential and non-residential properties to eliminate discretion, in levy and assessment of tax and to avoid questionable intention and harassment.
4. To minimize prolonged legal disputes between tax-payers and MCH, pending since 10 to 15 years.
5. To establish a healthy relationship between MCH and Tax-payers / Residential Welfare Associations.
6. To link service with tax payment so that tax payers get value for money (Quality services) and also feel proud of contributing their mite to the development of their own city.
7. To assist their fellow citizens living in slums and poor localities, to gain access to Basic civic amenities.

d. Please provide the below information on Current coverage

No.	Type of Property	Estimated no. of properties	No. of properties in the records of the municipality	No. of properties paying property tax	Coverage ratio (4) / (2)	Demand raised	Rs.in lakhs	
							Demand collected	Collection Ratio
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Residential	460831	438378	281265	61.03	11837.82	8737.1016	73.80
2	Commercial	86605	86604	74524	86.05	10605.70	7362.004	74.27
3	Industrial	127	127	25	19.68	272.48	26.800	9.83

e. Please list the Exemptions given to property owners

No.	Type of Exemption	Qualifying institution/ individual	Revenue implication of exemption
1	Exempted	Ex-servicemen	Rs. 1,50,00,000
2	EWS Housing and houses which have less than Rs.600/- ARV	Individuals	Rs. 36,17,532

(please use additional rows if necessary)

f. Please provide the Basis of determination of property tax

- i. Capital value
- ii. Rateable value
- iii. Unit Area
- iv. Other (please specify)

Uniform Rate of Annual Rateable Value based on the Property Category across the city for calculation of property tax.

g. Please provide the Use of technology in property tax management

- i. GIS of property records
- ii. Electronic database of property records
- iii. Any software for compliance

h. Please describe the Level of discretionary power available with assessing authority

There is **no** discretionary power available with assessing authority

i. Please provide the last updation of property records and guidance values

- i. Last updation of property records
- ii. Last revision of guidance values
- iii. Frequency of revision of guidance values

- iv. Please indicate whether information from appropriate authorities on new building construction, or additions to existing buildings is being captured; if so, how (e.g. development authority etc)

Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>

- v. Please indicate whether information from appropriate authorities on change of ownership and land valuation is being captured; if so, how (e.g. Dept of Stamps and Registration)

Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>

Mutation of ownership in the property tax demand register is made in the following cases.

1. Sale 2. Succession 3. Partition 4. Court decree 5. Court Sale

2. TIMELINE FOR ACTION ON REFORMS

Please provide timelines for the following action items:

- a. Extension of property tax regime to all properties

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- b. Elimination of exemptions

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- c. Migration to Self-Assessment System of Property Taxation

Based on state policy action will be taken on exemptions.

There is no need to amend Hyderabad Municipal Corporation Act for the purpose of property taxation. Hyderabad Municipal Corporation Act has been amended in the year 1989 itself providing for a New System of property tax with Act, to Location, Nature of construction, Nature of use, Plinth area and Age of the Buildings. Rules have already been issued in this matter. As the matter was pending in the courts upto 2001, the amended law could not be implemented. The Honourable Supreme Court of India upheld the New System of property tax in judgement Appeal (civil) No. 4052 of

1996, dated: 02/05/2001. Now it is proposed to implement New System of property tax from 01-04-2007.

i. Setting up a Committee/Team to draft/amend legislation	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. Stakeholder consultations	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii. Preparation of Draft legislation	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv. Approval of the Cabinet/ Government	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
v. Final enactment of the legislation by Legislature	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vi. Notification	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vii. Preparation and notification of appropriate subordinate legislation	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
viii. Implementation by municipality (ies)	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Setting up a non-discretionary method for determination of property tax							

(e.g. unit area, etc)

(Sub-Steps (i) to (viii) given in para(c) above may be repeated for this step also)

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
1) Setting up Zonal Teams	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
2) Stock holders consultation	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
3) Preparation of the draft notification	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
4) Calling of objections and suggestions	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
5) Consideration and disposal of objections and suggestions	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
6) Final Notification	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
7) Gathering of data and implementation of Unit Area Rate System	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

e. Use of GIS-based property tax system

i. Selection of appropriate consultant	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

ii. Preparation of digital property maps for municipality	Year1	Year2	Year3	Year4	Year5	Year6	Year7
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

iii.	Verification of digital maps and preparation of complete data-base of of properties	Year1 <input type="checkbox"/>	Year2 <input type="checkbox"/>	Year3 <input checked="" type="checkbox"/>	Year4 <input type="checkbox"/>	Year5 <input type="checkbox"/>	Year6 <input type="checkbox"/>	Year7 <input type="checkbox"/>
iv.	Full migration to GIS system	Year1 <input type="checkbox"/>	Year2 <input type="checkbox"/>	Year3 <input type="checkbox"/>	Year4 <input checked="" type="checkbox"/>	Year5 <input type="checkbox"/>	Year6 <input type="checkbox"/>	Year7 <input type="checkbox"/>
f.	Next revision of guidance values	Year1 <input type="checkbox"/>	Year2 <input type="checkbox"/>	Year3 <input type="checkbox"/>	Year4 <input checked="" type="checkbox"/>	Year5 <input type="checkbox"/>	Year6 <input type="checkbox"/>	Year7 <input type="checkbox"/>
g.	Fix periodicity for revision of guidance values							
i.	Periodicity to be adopted	Year1 <input type="checkbox"/>	Year2 <input type="checkbox"/>	Year3 <input checked="" type="checkbox"/>	Year4 <input type="checkbox"/>	Year5 <input type="checkbox"/>	Year6 <input checked="" type="checkbox"/>	Year7 <input type="checkbox"/>
ii.	Deadline for adoption	Year1 <input type="checkbox"/>	Year2 <input type="checkbox"/>	Year3 <input checked="" type="checkbox"/>	Year4 <input type="checkbox"/>	Year5 <input type="checkbox"/>	Year6 <input type="checkbox"/>	Year7 <input type="checkbox"/>
h.	Establish Taxpayer education programme							
i.	Local camps for clarification of doubts and assistance in filling out forms	Year1 <input type="checkbox"/>	Year2 <input checked="" type="checkbox"/>	Year3 <input type="checkbox"/>	Year4 <input type="checkbox"/>	Year5 <input type="checkbox"/>	Year6 <input type="checkbox"/>	Year7 <input type="checkbox"/>
ii.	Setting up a website for property tax issues/ FAQs etc	Year1 <input checked="" type="checkbox"/>	Year2 <input type="checkbox"/>	Year3 <input type="checkbox"/>	Year4 <input type="checkbox"/>	Year5 <input type="checkbox"/>	Year6 <input type="checkbox"/>	Year7 <input type="checkbox"/>
i.	Establish Dispute resolution mechanism	Year1 <input type="checkbox"/>	Year2 <input type="checkbox"/>	Year3 <input type="checkbox"/>	Year4 <input checked="" type="checkbox"/>	Year5 <input type="checkbox"/>	Year6 <input type="checkbox"/>	Year7 <input type="checkbox"/>
j.	Rewarding and acknowledging honest and prompt taxpayers	Year1 <input type="checkbox"/>	Year2 <input type="checkbox"/>	Year3 <input type="checkbox"/>	Year4 <input type="checkbox"/>	Year5 <input type="checkbox"/>	Year6 <input type="checkbox"/>	Year7 <input type="checkbox"/>

√						
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k. Achievement of 85% Coverage Ratio (see item 1d above)
(Specify target for each year of mission)

Year1	Year2	Year3	Year4	Year5	Year6	Year7
70	73	76	78	80	82	85

l. Achievement of 90% Collection Ratio (see item 1d above)
(Specify target for each year of mission)

Year1	Year2	Year3	Year4	Year5	Year6	Year7
80	82	84	86	87	89	90

m. Other reform steps being undertaken (please use additional space to specify)

1. Cash Prizes

Year1	Year2	Year3	Year4	Year5	Year6	Year7
√						

2. Mobile Property Tax collections

Year1	Year2	Year3	Year4	Year5	Year6	Year7
√						

3. Collection through Debit interface / Credit Card

Year1	Year2	Year3	Year4	Year5	Year6	Year7
√						

4. Collection through e-Seva , AP Online, SBH Bank Branches

Year1	Year2	Year3	Year4	Year5	Year6	Year7
√						

**CHECKLIST OF REFORMS
USER CHARGES**

DESIRED OBJECTIVES:

Note: JNNURM requires certain reforms to be undertaken by states/ cities in the levy of User Charges on different municipal services, with an objective of securing effective linkages between asset creation and asset maintenance and ultimately leading to self-sustaining delivery of urban services.

1. CURRENT STATUS

- a. Please provide a list of services being delivered by municipalities/ parastatals and the status of user charges being levied for each.

Type of Service	Service Provider	Tariff Structure	Last Revision of Tariff
Water Supply & Sewerage	HMWS &SB	Separate Annexure-I enclosed.	October, 2004
Solid Waste Management	MCH	Rs.200/MT *	30-09-1999
Public Transport Agencies	APSRTC	38 to 100 Paise Per KM	08-02-2006
Others - Parks & Playgrounds	MCH	Rs.5/- per head	01-02-2004

* Rs.200/- per MT from the bulk garbage collection charges.

- b. Please furnish the costs for providing the following services (total cost as well as per unit cost) and the total and per unit user charges collected in 2004-05

Service	Total O&M Cost (Please specify the unit)		Total user charges collected (Please specify the unit)		Revenue Loss due to	
	Per Unit Cost	Total Cost (Rs in Crores)	Per Unit Recovery	Total Recovery (Rs in Crores)	leakage/ theft	free supply (Rs in Crores)
Water Supply & Sewerage	Rs.14.76	264.83	Rs.10.52	Rs.188.87 Crores	Rs.19.56 Crores p.a.	9.51
Solid Waste Management	Rs.1061/MT	85.22	Rs.581/MT *	Rs.46.23 + Rs.0.45 = Rs.46.68 Cr #	--	.38.54
Public Transport Services	Re.0.148/ KM	3440.64	Re.0.1383	3215.80	Nil	224.84
Parks & Playgrounds		8.16		Rs.1.16 Cr		7.00

(# Including conservancy component in Property Tax.)

Note: Unit = Kilolitres i.e., 1000 Litres.

- c. Please provide metrics and current service levels

Item	MCH	Surrounding ULBs
Estimated Quantity of waste generation, t/day	2240 T	1139 T
Quantity of waste collected	2038 T	1040 T
Collection Efficiency	91%	95%
Frequency of waste collection	Twice a day	Once / Twice aday
Garbage Collection centres	3850	1631
Average spacing of dust bins, (M)	425	500
No. of sweepers (excludes Jawans & Scavengers)	3541	3829
Number of Open Points	1240	610

For Water:

LPCD	97
Coverage	90%
Hrs. of Supply	2 hours alternate day
Quality	Potable

For Sewerage:

On an average, 750 MLD of sewerage is generated and only 133 MLD of sewerage is treated.

For Solid Waste Management: **Not applicable**

For Public Transport:

Parameter	Units	Targets	Actual
Volume	KMs in Crores	201.84	198.93
Earnings	Rs. In Crores	2754.17	2631.97
EPK	Rs. Per KM	13.65	13.23

2. TIMELINE FOR ACTION ON REFORMS

- a. The State/ULB must formulate and adopt a policy on user charges which should include proper targeting of subsidies, if any, for all services; ensuring the full realization of O&M cost by the end of the Mission period. (Note: This resolution should be passed within 6 months of signing of MOA under JNNURM and a copy submitted to MOUD.)

- b. Establishment of proper accounting system for each service so as to determine the O&M cost separately. Please specify the timeline for each service separately
 - i. Water Supply and Sewerage

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

 - ii. Solid Waste Management

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

 - iii. Public Transport Services – Not applicable

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

 - iv. Others - Parks & Play Grounds

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- c. The State/ULB should define service standards and timelines for achieving these

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- d. The State/ULB should define user charge structure and timelines for achieving these

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- e. The State should set up a body for recommending a user charge structure.

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- f. The State should quantify/study the impact of subsidies for each service on a periodic basis.

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- g. Time table to achieve full recovery of O&M costs from user charges from Solid Waste Management

Year1	Year2	Year3	Year4	Year5	Year6	Year7
54%	60%	65%	75%	80%	90%	100%

h. Time table to achieve full recovery of O&M costs from user charges from Solid Waste Management

Year1	Year2	Year3	Year4	Year5	Year6	Year7
65%	70%	75%	80%	85%	90%	100%
14%	20%	30%	50%	65%	80%	100%

i. Others – Parks & Play Grounds

j. Any other reform steps being undertaken - **Intelligent Parking System**

Year1	Year2	Year3	Year4	Year5	Year6	Year7
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Time based collection
 Transaction time less.
 Minimum 50% of the man power can be reduced.
 Curbing of Revenue Leakage.
 Income and Citizen satisfaction increased
 Providing better parking services.

Water

1.	Providing incentives through lower connection charges to motivate taking individual connections. Already the Government has implemented a scheme to provide water supply connection to the poor at Rs 100/- per month for 12 months
2.	Detection and regularisation of unauthorised connections is already been done in the past and several connections were regularised. However, the Board intends to continue the process for regularisation of all illegal connections.
3.	Sale of tertiary treated water is encouraged by the Board by giving 20% rebate on the sewerage cess payable. Besides the Board is extending its facility of collection & sale for non-potable purposes.
4.	Spot billing to the customers already implemented. In addition the Board is collecting its bills from the customers through on-line counters like eSeva, APOne and Board complex. In addition Online Mobile Cash Collection Counters are also pressed into service for the first time in the country.
5.	Water audit was conducted scientifically through a reputed firm which is M/s TCE and implemented partly to reduce the losses. Further studies are contemplated during the project period to reduce the UFW from 45% to 25%.

6.	Energy Audit studies were conducted for the Board and some of the pumps and motors were replaced. In order to further the initiative the Board is commissioning the fresh studies and based on the recommendations investments would be made for reduction of power charges.
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Checklist of reforms

Provision of basic services to the poor including security of tenure at affordable prices, improved housing, water supply, sanitation and ensuring delivery of other existing universal services of the Government for education, health and social security.

Housing (please refer box on page 7 for phasing and implementation of reforms)

I	At the beginning of the Mission period, has the city development plan made a total inventory of housing stock available for urban poor?	Yes
II	Is there any formal housing available for urban poor such as EWS/ LIG/ resettlement housing NOT classified as a 'slum'?	Yes
III	If yes, what percentage of the total housing stock does it comprise?	11.10 %
IV	What percentage of the total housing stock is classified as 'slum' by the urban local body?	71.00 %
V	What percentage of the total housing stock is classified as squatters, i.e. not recognizable as slums or legal tenements/ settlements?	29.00 %
VI	What has been the growth rate of housing stock classified as slum and squatters (in percentage) in the overall growth of total housing stock (a) annually over the last decade, and (b) decennially	(a) 14.50 % (b) 9.20 %
VII	Of this, has the city development plan identified all unacceptable housing stock, i.e. that which requires replacement?	Yes
a	Does the unacceptable stock include all structures in squatters? If yes, indicate percentage in total unacceptable stock	Yes 35 %
b	Does the unacceptable stock include dilapidated/ unsafe structures inside slums? If yes, indicate percentage in total unacceptable stock?	Yes 35 %
c	Does the unacceptable stock include temporary (kutchcha) structures inside slums? If yes, indicate percentage in total unacceptable stock?	Yes 30 %
VIII	At the beginning of the Mission period, has the city development plan made a total estimate of required housing stock for the urban poor within the CDP perspective period, including new stock as well as replacement stock?	Yes
IX	What is the required housing stock production capacity required to meet the housing need for urban poor? Indicate in units/ annum	62000/Annum
X	Assuming that a multitude of agencies are capable of providing housing stock for urban poor, list the required capacities of each:	
a	Own capacity (if ULB is engaged in creation/ replacement of housing stock)	
b	Development Authority	
c	Andhra Pradesh State Housing Corporation	80000
d	Slum Clearance Board	
e	Other public agency (including institutional/ industrial housing)	
f	Cooperative model (plotted/ flatted)	
g	Private sector (plotted/ flatted)	
h	Other JV sector model	

How the provision of housing stock for the urban poor has been phased over Mission period keeping the need rate constant

Year	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Housing stock required	61000	72000	69000	58250	58250	58250	58250

Shaded section indicates period when such data shall be complied into the GIS-enabled MIS infrastructure

Land and building tenure (please refer box on page 7 for phasing and implementation of reforms)

Does the ULB employ any method of assembling land for housing the urban poor, which can be used to subsidize capital costs of tenement for the urban poor (such as land bank, pooling, TDR or plot reconstitution)? If so, please state below: **NO**

Does the ULB have any taxable/ tax saving bonds or capital market instrument which it can use/ has used to provide housing for urban poor, amongst other assets? If so, please state below: **NO**

How is the requirement of land for meeting new/ replacement housing stock requirement for urban poor proposed to be met?

Year	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Land requirement (hectares)	191	225	216	182	182	182	182
Average subsidy in pricing of housing (%)							

Shaded section indicates period when such data shall be complied into the GIS-enabled MIS infrastructure

I	Is the ULB responsible for defining tenure of an occupant over a tenement?	Yes ✓ No
II	What kinds of tenures are ratified by the ULB as regards housing in slums/ resettlement areas/ housing for urban poor?	
	Ownership through sale	✓ Yes No
	Ownership through hereditary title transfer	✓ Yes No
	Leasehold agreement from housing vendor	Yes ✓ No
	Tenancy under Rent Control/ Rent Act	Yes ✓ No
	Transfer under Power of Attorney	Yes ✓ No
III	Is registration of title necessary on (a) hereditary transfer/ natural succession (b) Power of Attorney	Yes ✓ No ✓ Yes No
IV	Does the ULB employ an apartment ownership act for buildings with more than one tenement?	✓ Yes No
V	Does the State offer any concession on stamp duty for property acquired by an urban poor household?	✓ Yes No
VI	Does the ULB provide preference to women in being the primary title holder of a land/ tenement awarded under a State/ Central housing scheme?	✓ Yes No
VII	Is prior clearance of the ULB required for selling/ transferring a tenement acquired under a slum improvement scheme, if the tenure has been awarded directly by the ULB (first allottee)	Yes ✓ No

Water (please refer box on page 7 for phasing and implementation of reforms)

I	What percentage of the households, living within slums receives less than the stipulated supply?	100%
II	What percentage of the households, living within slums is dependent on piped water supply...	70%
	For over 80% of their needs?	65%
	For between 60% to 80% of their needs?	5%
	For between 40% to 60% of their needs?	25%
	For less than 40% of their needs?	15%
	Are not connected at all?	35%
III	What percentage of the households, living within slums is dependent on private tankers?	30%
IV	What percentage of the households, living within slums is dependent on private bore wells?	10%
V	Of the total estimated water demand from the entire slum area of the city, what percentage is provisioned through Municipal supply?	60%
VI	What is the estimated T&D loss (in percentage)?	60%
VII	What is the expected per capita capital cost for providing water supply to the entire projected urban poor population?	30%
VIII	What is the O&M cost per kiloliter that is proposed to be recovered from the urban poor?	Rs.5000/-

Keeping in mind the design and supply thresholds, please indicate the targets earmarked for the Mission period

Year	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	Total
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