

Memorandum of Agreement (MoA)

Between

Government of India through

The Ministry of Urban Development

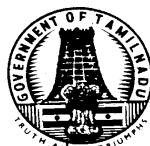
and

The State Government of Tamil Nadu Through

Department of Municipal Administration and Water Supply

and

COIMBATORE CITY MUNICIPAL CORPORATION



THIS AGREEMENT is made on the^{29th} of July 2006 between the Government of India through the Ministry of Urban Development of the Part-I

AND

The State Government of Tamil Nadu through its Governor of the Part-II

AND

The Coimbatore City Municipal Corporation through its authorized person of the Part-III

WHEREAS the Part III seeks financial assistance from the Part I under the Jawaharlal Nehru National Urban Renewal Mission (JNNURM).


WHEREAS the Part III, in pursuance of the requirements for assistance has developed a City Development Plan (CDP)

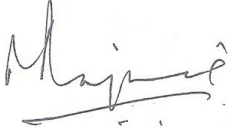
AND WHEREAS the Part-II an part-III have undertaken to implement the reform agenda as per the guidelines of JNNURM and as per the timelines indicated in detail in Annexure – A, B and C respectively.

AND WHEREAS the Part-I has considered the documents mentioned in Annexure A,B and C and found them consistent with the goals and objectives of JNNURM.

AND WHEREAS the Part-I agrees to release the first installment of grant to Part III through State Level Nodal Agency (SLNA) under JNNURM, being 50% of the total central assistance admissible for the projects sanctioned under JNNURM by Central Sanctioning and Monitoring Committee (CSMC) during the financial year 2006-07 in accordance with the terms and conditions specified here in after in this agreement.

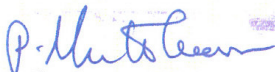

Commissioner
Coimbatore Municipal Corporation
Tamilnadu

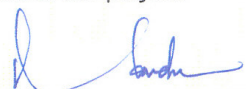

Secretary (MAXWS)
Government of Tamil Nadu
Chennai - 600009

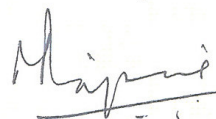

एम० राजामणि
M. Rajamani
संयुक्त सचिव, भारत सरकार

NOW THE PARTIES WITNESSED as follows:

1. That the part I shall release the first installment of grant to Part III through State Level Nodal Agency (SLNA) under JNNURM being 50% of the total central assistance admissible for the projects sanctioned under JNNURM by Central Sanctioning and Monitoring Committee (CSMC) during the financial year 2006-07 upon signing of this Memorandum of Agreement (MoA) and submission of the above mentioned documents which are annexed with the agreement as Annexure A,B and C.
2. Any further central assistance under JNNURM shall be considered only if the timelines indicated in detail in Annexure A,B and C to this MoA to implement the reform agenda as per the guidelines of JNNURM are adhered to and utilization certificates (UCs) for previous releases of grant under JNNURM are furnished by SLNA Part III.
3. That the Part I or an agency nominated by it, may undertake site visits to ascertain the progress of the ongoing projects and also the reforms agenda through designated representatives periodically.
4. The Part III shall submit a Quarterly Report through SLNA of the spending of the grant , corresponding matching state and ULB / Parastatal share to the Part I. In case Part III fails to submit such a report further installment of grant may be withheld until such submission.
5. Similarly, the Part II through SLNA shall submit a half yearly report of the progress in respect of the implementation of the reform agenda as per the guidelines of JNNURM and as per the timeline indicated in details in Annexure- A, B and C respectively.
6. That Part II an Part III shall submit a complete report regarding the outcome of the JNNURM on the completion of the project.


Commissioner
Coimbatore Municipal Corporation
Tamil Nadu


Secretary (MAX WS)
Government of Tamil Nadu


एम० राजामणि
M. Rajamani
संगत सचिव, भारत सरकार

7. That the Parties to the agreement further covenant that in case of a dispute between the parties the matter will be resolved through mutual discussion.
8. That in case there is any delay in the implementation of the reforms agenda or submission of any periodic reports, etc by the part II and / or by the Part III, due to the circumstances beyond the control of Part II and / or Part III i.e. Force Majeure or any other reason, the decision on the matter of extension of time for the implementation of the goals an objectives of the JNNURM shall be at the discretion of Part I.
9. That in case of any breach regarding the terms and conditions of the JNNURM, the Part I shall be entitled to withhold subsequent instalments of the grant.

IN WITNESS HEREOF all the parties have put their hands on these presents of Memorandum of Agreement in the presence of witnesses.

SIGNATORIES

1. For Government of India
through the Ministry of Urban
Development (Part- I)
2. For Government of Tamil
Nadu (Part – II)
3. For Coimbatore City
Municipal Corporation

Subject to renegotiation of milestones for reduction of stamp duty within six months

[Signature]

[Signature]
एम० राजामणि
M. Rajamani
सचिव, भारत सरकार
Secretary (Urban) Government of Tamil Nadu.
Chennai 600009
[Signature]
P. Muthuswami
Commissioner
Coimbatore Municipal Corporation
Tamil Nadu

WITNESS

1. *[Signature]*
29.7.06
2. *[Signature]*
29.7.06
(V. RAJU)
CITY ENGINEER
COIMBATORE MUNICIPAL CORPORATION
TAMIL NADU.

**REFORMS AGENDA AND TIMELINE FOR
MANDATORY REFORMS AT STATE LEVELS
GOVERNMENT OF TAMILNADU**

CHECKLIST OF REFORMS

IMPLEMENTATION OF THE CONSTITUTION 74TH AMENDMENT ACT

DESIRED OBJECTIVES:

Note: JNNURM requires certain reforms to be undertaken by states / cities in implementing the 74th Amendment of the Constitution, with the objective of implementing decentralisation measures. The State should ensure meaningful association and engagement of Urban Local Bodies in planning the function of parastatal agencies as well as the delivery of services to the citizens.

1. CURRENT STATUS

a. Please indicate the status of implementation of the following as per the Act:

i. Constitution of municipalities	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
ii. Composition of municipal councils	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
iii. Reservation of seats for women, SCs and STs	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
iv. Constitution of District Planning Committees (DPCs)	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
v. Constitution of Metropolitan Planning Committee (MPCs)	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
vi. Incorporation of Schedule 12 into the State Municipal Act	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

b. Please indicate which of the functions of Schedule 12 have been incorporated into the State Municipal Act and transferred to ULBs:

No.	Functions listed in 12 th Schedule	Yes	No
1	Urban Planning including town planning	--	✓
2	Regulation of land-use and construction of buildings	✓	--
3	Planning for economic and social development	✓	--
4	Roads and bridges	✓	--
5	Water supply- domestic, industrial and commercial	✓	--
6	Public health, sanitation, conservancy and SWM	✓	--
7	Fire services	--	✓

8	Urban forestry, protection of environment and ecology	✓	--
9	Safeguarding the interests of weaker sections society including the handicapped and mentally retarded	✓	--
10	Slum improvement and upgradation	✓	--
11	Urban poverty alleviation	✓	--
12	Provision of urban amenities and facilities- parks, gardens and playgrounds	✓	--
13	Promotion of cultural, educational, and aesthetic aspects	✓	--
14	Burials and burial grounds, cremations, cremation grounds and electric crematoriums	✓	--
15	Cattle pounds, prevention of cruelty to animals	✓	--
16	Vital statistics including registration of births and deaths	✓	--
17	Public amenities including street lighting, parking lots, bus stops and public conveniences	✓	--
18	Regulation of slaughter houses and tanneries	✓	--

d. Please indicate whether the transfer of functions has been :
accompanied by transfer of staff.

Yes

No

☒
☐

Many of the recommendation of the SFC have been implemented. Government has issued various orders accepting recommendation of the SFC. Government has formulated a high level committee. This high level committee will examine the recommendation

e. If the DPC/MPC has been constituted, please attach a copy of the Act.

i. If the DPC/MPC has not been constituted, has the legislative process for their constitution been initiated? :

Yes

No

☒
☐

f. Please indicate the status of SFC- have they :
been constituted?When was the last SFC constituted?

Third SFC constituted by
Government as per G.O.
M.S. No. 573 Finance (FE(iv))
Department dated 01-12-2004

g. Please indicate whether SFCs submitted their recommendations. If yes, what is the status of implementation?

Yes

No

☒
☐

2. TIMELINE FOR REFORMS

- a. Resolution by Government expressing commitment to implement the 74th Amendment Act
(Note: This resolution should be passed within 6 months of signing of MOA under JNNURM and a copy submitted to MOUD.) **Agreed**

- b. If elections to the municipality have not been held, : Elections were conducted to all
please indicate when this will be held. Municipalities and Corporations.

- c. Please provide a time schedule for transferring the
Schedule 12 functions to ULB

Year1	Year2	Year3	Year4	Year5	Year6	Year7
		√				

- d. If the answer to 1(e) (i) is no, then please provide
a time schedule for constituting the DPC/MPC :

Year1	Year2	Year3	Year4	Year5	Year6	Year7
		√				

- e. Please provide timetable for constitution of SFC
and implementation its recommendation :

Already done

- f. Please provide timeline in years of when you plan
to complete the following with respect to each of :
the function.

No.	Functions listed in 12th Schedule	Gov. Resolution	Cabinet Approval	Amendment of State/Municipality Act	Implementation
1	Urban Planning including town planning	Partially with the ULBs			
2	Regulation of land-use and construction of buildings	Already with the ULBs			
3	Planning for economic and social development	Already with the ULBs			
4	Roads and bridges	Already with the ULBs			
5	Water supply- domestic, industrial and commercial	Already with the ULBs			
6	Public health, sanitation, conservancy and SWM	Already with the ULBs			
7	Fire services	To be decided			
8	Urban forestry, protection of environment and ecology	Already with the ULBs			
9	Safeguarding the interests of weaker sections society including the handicapped and mentally retarded	Already with the ULBs			
10	Slum improvement and upgradation	Already with the ULBs			
11	Urban poverty alleviation	Already with the ULBs			
12	Provision of urban amenities and facilities- parks, gardens and playgrounds	Already with the ULBs			
13	Promotion of cultural, educational, and aesthetic aspects	Already with the ULBs			
14	Burials and burial grounds, cremations, cremation grounds and electric crematoriums	Already with the ULBs			
15	Cattle pounds, prevention of cruelty to animals	Already with the ULBs			
16	Vital statistics including registration of births and deaths	Already with the ULBs			
17	Public amenities including street lighting, parking lots, bus stops and public conveniences	Already with the ULBs			
18	Regulation of slaughter houses and tanneries	Already with the ULBs			

CHECKLIST OF REFORMS
CITY PLANNING FUNCTIONS

DESIRED OBJECTIVES:

Note: JNNURM requires certain reforms to be undertaken by states/ cities in the area of city planning, with an objective to assign or associate elected ULBs with "city planning functions". Over a period of seven years, the Mission aims to ensure that all special agencies that deliver civil services in urban areas to ULBs are transferred and accountability platforms are created for all urban civic service providers in transition.

1. CURRENT STATUS

- a. Please indicate whether the ULB has been associated with city planning functions

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

- b. If a parastatal has been involved with city planning, please indicate whether it has been involved with the formulation of the City Development Plan (CDP)

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

- c. Please indicate whether the master plan/CDP has been approved by the municipality/ULB

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

- d. Please indicate whether the city planning has been in accordance with the Metropolitan Planning Committee (MPC)/ District Planning Committee (DPC)

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

- e. Please state which agency is responsible for the provision of water supply and sewerage services :

i. Urban local body (ULB)	<input checked="" type="checkbox"/>
ii. City-based special-purpose agency	<input type="checkbox"/>
iii. State-level special-purpose agency	<input type="checkbox"/>
iv. Any other (If so, please specify)	<input type="checkbox"/>

f. Please state which agency is responsible for the provision of public transport services :

- | | |
|---|-------------------------------------|
| i. Urban local body (ULB) | <input type="checkbox"/> |
| ii. City-based special-purpose agency | <input type="checkbox"/> |
| iii. State-level special-purpose agency | <input checked="" type="checkbox"/> |
| iv. Any other (If so, please specify) | <input type="checkbox"/> |

g. Please state which agency is responsible for the provision of Solid Waste Management (SWM) services:

- | | |
|---|-------------------------------------|
| i. Urban local body (ULB) | <input checked="" type="checkbox"/> |
| ii. City-based special-purpose agency | <input type="checkbox"/> |
| iii. State-level special-purpose agency | <input type="checkbox"/> |
| iv. Any other (If so, please specify) | <input type="checkbox"/> |

2. TIMELINE FOR REFORMS

a. Resolution by Government expressing commitment to transferring **responsibility** of the delivery of municipal services to the ULBs. (Note: This can be done by way of unbundling of services.

E.g. parastatals or others may operate, maintain, even own and collect user charges for the production and distribution facilities for these municipal services, so long as they are accountable to ULBs. Service levels should be fixed by ULBs. The ULBs shall ensure the delivery of services at the defined level by the service provider/s through the mechanism of contractual arrangement. This is consistent with the reform being required in the 74th Amendment)

b. Note: Master Plan/ CDP can be prepared by professional body but in consultation and requires final approval of ULB. If the answer to (d) is no, please indicate a timeline of when the city planning will be in accordance with the MPC/DPC

	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"/>

- c. Please indicate timeline for transfer of the following functions in months/years*:

Function	Govt. Resolution	Cabinet Approval	Amendment of State / Municipalities Act	Implementation
City Planning				Implemented.
Water Supply & Sewerage				Implemented.
Public Transport	Not possible			
Solid Waste Management				Implemented.
Other (Please specify)				

*** These Functions are already with ULB prior to 74th Amendment.**

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

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
:							

STATE REFORM CHECKLIST COMMUNITY PARTICIPATION LAW

DESIRED OBJECTIVES:

Note: JNNURM requires certain reforms to be undertaken by states/ cities in Community Participation, with the objective of institutionalising citizen participation as well as introducing the concept of the Area Sabha in urban areas. The larger objective is to involve citizens in municipal functions, e.g. setting priorities, budgeting provisions, etc. The Community Participation Law refers to the appropriate provisions that need to be made in the state-level municipal statute(s) for the establishment of such a 3- or 4-tiered structure precisely as described above. These enactments will also need to ensure clear definition of functions, duties and powers of each of these tiers, and provide for the appropriate devolution of funds, functions and functionaries as may be decided by the State Government to these levels.

1. CURRENT STATUS

- a. Please provide a list of the current decision-making/advisory platforms in the municipality:

Municipality-level	Municipal Council		Municipal Corporation Council
	Other (specify)		
Ward-level	Ward(s) Committee	Number of Wards Committees	4 Committees
		Number of Wards	72 Wards
		Average population/ Wards Committee	2.50 Lakhs.
		Number of Wards Committee members/ Wards Committee	North Zone - 18 East Zone - 18 West Zone - 18 South Zone - 18 TOTAL - 72
		Method of selection of Wards Committee members	Direct Elections by Electors
	Any other provision for Ward Committee (specify)		--
Below the Ward Level	Any other Committee below the Ward Level (specify)		NIL
Additional Specific Advisory Committees	(this could be at any level; please specify)		--

- b. Please indicate whether there is any formal process for community participation in municipal budgeting. If the answer to question 1 (b) is Yes, please describe the process below (use annexures wherever applicable):

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

c. Please indicate if there is any formal process for community participation in city planning activities. If the answer to 1 (c) is Yes, please describe the process below

d. (use annexures wherever applicable):

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

2. TIMELINE FOR REFORMS

a. Resolution by Government expressing commitment to establish a new Community Participation Law

(Note: This resolution should be passed within 6 months of signing of MOA under JNNURM and a copy submitted to MOUD.) **Agreed**

b. Please indicate the changes you propose to make in your JNNURM city and the timeline for these changes:

Year1	Year2	Year3	Year4	Year5	Year6	Year7
		√				

i. Number of tiers being established in the municipality

ii. For each tier, please state the composition of the tier:

No	Name	Description	Composition
1	Municipal Corporation	Council	Mayor and Councillors
2	(Intermediary regional platform, e.g. Wards /Borough/ Zonal Committee)	Zonal Committee	Zonal Chairman & councillors
3	Ward Committee	--	--
4	Area Sabha	--	--

- b. Proposed Activity-mapping of functions in Community Participation Law (for each of the functions of the Municipality) * **Govt.**

No	Municipal Function	Specific activities to be taken at each level below:			
		Municipality	Intermediary Level (specify)	Ward Committee	Area Sabha
1	Urban planning including town planning	✓	Consolidation & Involvement	Consolidation & Involvement	Watch dog
2	Regulation of land-use and construction of buildings.	✓	No role	No role	Identifying encroachment and unauthorised construction
3	Planning for economic and social development.	✓	Consolidation & Involvement	Consolidation & Involvement	Need identification
4	Roads and bridges.	✓	Maintenance	Maintenance	Need identification
5	Water supply for domestic, industrial and commercial purposes.	✓	Maintenance	Maintenance	Leakage detection
6	Public health, sanitation conservancy and solid waste management	✓	Maintenance	Maintenance	Awareness
7	Fire services	This function is yet to be transferred to ULB.			Voluntary mobilisation
8	Urban forestry, protection of the environment and promotion of ecological aspects				Public participation
9	Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded	✓	Identification of beneficiaries of various schemes		BPL verification
10	Slum improvement and upgradation.	✓	Consolidation & Involvement	Consolidation & Involvement	Community participation
11	Urban poverty alleviation	✓	Maintenance	Consolidation & Involvement	Beneficiary identification
12	Provision of urban amenities and facilities such as parks, gardens playgrounds	✓	Consolidation & Involvement	Consolidation & Involvement	Maintenance
13	Promotion of cultural, educational and aesthetic aspects	✓	Consolidation & Involvement	Consolidation & Involvement	Participation

14	Burials and burial grounds; cremations, cremation grounds and electrical crematoriums	✓	Consolidation & Involvement	Consolidation & Involvement	Community participation
15	Cattle pounds; prevention of cruelty to animals.	✓	Issue of Birth and Death Certificates	Registration of Birth and death	Monitoring
16	Vital statistics including registration of births and deaths.	✓	Issue of Birth and Death certificates	Registration of Birth and death	Prompt registration
17	Public amenities including street lighting, parking lots, bus stops and public conveniences	✓	Maintenance	Consolidation & Involvement	Suggestive role
18	Regulation of slaughter houses and tanneries	✓	--	--	Monitoring

Note: the above functions are taken from Schedule XII of the 74th CAA. If the municipality performs additional functions, these should also be included in the list above. See the Model Activity Mapping of functions in Section 4 of this toolkit for reference

c Time schedule for enactment of Community

Participation Law or Amendment of existing Municipality Laws:

Year1	Year2	Year3	Year4	Year5	Year6	Year7
			✓			

d Time schedule for notification of the rules

pertaining to the Community Participation Law,
or mending Legislation:

Year1	Year2	Year3	Year4	Year5	Year6	Year7
				✓		

Note: States will be required to submit documents related to the above to NURM at appropriate milestones in this process, for evaluation of actual compliance for successive disbursement of funds

f. Interim process for Community Participation in Municipal functions while Community Participation Law is being enacted and notified Please indicate if there are any steps being taken by the Municipality to create opportunities for community participation while the Community Participation Law is being enacted

Complete Community Participation Structure being established	Community participation being encouraged through structures like the Area Sabha and Ward Committee, as envisaged in Community Participation Law	
Partial community participation structures being established	Community participation process done through ward-level processes	
Minimal Community Participation Structures being established	Community participation process being undertaken marginally, or not in any organised manner	

g. Please indicate if Community Participation in CDP/DPR

documents being submitted to JNNURM

Year1 Year2 Year3 Year4 Year5 Year6 Year7

✓						
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(please use additional material to describe the process being followed)

i. Please indicate whether the City Development Plan (CDP) been prepared with community participation

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

If yes, please indicate the alignment of this community participation process to the proposed Community Participation Law

Complete Alignment	Community participation process done through Area Sabha and Ward Committee structures envisaged in Community Participation Law	
Partial alignment	Community participation process done through ward-level processes	
Minimal alignment	Community participation process done through city-wide process	

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

In case of State of Tamilnadu all the utility services and functions laid out in 74th Constitutional amendment Act in scheduled 12 is implemented by ULBs. Hence the question of giving details of parastatal agencies does not arise. As far as the budget of municipal corporations are concerned they are passed during the month of February of previous financial year.

Agency	2003-04	2004-05	2005-06
Municipal Council	Feb 2003	Feb 2004	Feb 2005
Other parastatal agencies (list each below):			
1.Tax and Finance Committee	Jan 2003	Jan 2004	Jan 2005
2.			
3.			

Under RTI Act public can ask for accounts and audit statements and they can scrutinize all the accounts.

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

Agency	Year	
	Accounts	Audit
Municipal Council	2004 – 05	2001 - 02
Other parastatal agencies (list each below):		

- 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
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Since the existing provision in the Madurai Municipal Corporation Act, Coimbatore Municipal Corporation Act, Right to Information Act adequately ensure the disclosure to the public. However, if GOI provide certain guidelines the Tamilnadu Govt. will ensure to initiate the enactment of law.

2. 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.) **Agreed**

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

- ii. Audit of Financial Statements

Yes

- iii. Quarterly Audit of Financial Statements

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

- iv. Time period for publication of Quarterly Audited Financial Statements
(in months after end of each quarter)

45 days

- v. Annual Statutory Audit

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

- vi. Time period for publication of Annual Statutory Audit (please indicate the number of months)

6 Months

- vii. Publication of CDP on municipal website

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

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

SNo.	Service	Type of Service Level information being disclosed
1	Water Supply	New connections – Tariff – Timings – Helpline
2	Sewerage	New connections – Tariff – Helpline
3	Waste Management	Cleaning of streets – Removal of Garbage – Cleaning of drains
4	Roads	Length of Roads – Maintenance of Roads
5	Drains	Periodicity of cleaning
6	Street Lights	New street lights, repairing of existing lights
7	Health care	Facilities available
8	Park	Facilities available

(please use additional rows as necessary)

However quantity of water supplied, quality, periodicity, area covered will be disclosed soon.

Regarding SWM frequency, location of bins, cleaning of streets will be disclosed soon.

- i. Time Period for publication of Service Levels information Already Published
(Website)

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

Year1	Year2	Year3	Year4	Year5	Year6	Year7
	✓					

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

Year1	Year2	Year3	Year4	Year5	Year6	Year7
		✓				

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

There is provision for disclosure of budget provisions, annual financial statement including details of all schemes and works undertaken by ULB as per the guidelines issued by the State Govt. from time to time. Citizen Charter made compulsory for all ULB. All ULB have prepared its own citizen charter and displayed it publicly. All the municipalities are having website and most of the activities are being hosted in the website.

CHECKLIST OF REFORMS

REPEAL OF URBAN LAND CEILING AND REGULATION ACT

DESIRED OBJECTIVES:

Note: JNNURM requires certain reforms to be undertaken by states / cities in the Repeal of ULCRA with the objective of increasing the supply of land in the market, removing the inefficiencies and in the establishment of an efficient land market.

1. CURRENT STATUS

- a. Please indicate if ULCRA has been repealed in the state?

Yes No

✓	
---	--

- b. If the answer to 1 (a) is no, then please provide any steps that have been taken in this direction

Tamilnadu urban land (ceiling and regulation) act 1978 has been repealed by the act 1999(TN Act of 20 of 1998)
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2. TIMELINE FOR ACTION ON REFORMS

- Does not arise

- a. The State must pass a resolution for the repeal of ULCRA within 6 months of signing of MOA under JNNURM and a copy submitted to MOUD. **Already implemented.**
- b. The State legislature to pass a resolution in compliance with the repeal of ULCRA Act passed by the Parliament in 1999

Year1 Year2 Year3 Year4 Year5 Year6 Year7

--	--	--	--	--	--	--

- c. Notification of the above by the State government

Year1 Year2 Year3 Year4 Year5 Year6 Year7

--	--	--	--	--	--	--

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

Year1 Year2 Year3 Year4 Year5 Year6 Year7

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CHECKLIST OF REFORMS

RENT CONTROL

DESIRED OBJECTIVES:

Note: JNNURM requires certain reforms to be undertaken by states/ cities in Rent Control, with the objective of having a system that balances the rights and obligations of landlords and tenants to encourage construction and development of more housing stock, as well as promoting an efficient and robust rental/tenancy market, so as to improve the availability of housing across all income categories.

1. CURRENT STATUS

- a. Please provide a short note on the present Rent Control Legislation, which provides the following details:
 - i. rights of landlord to get possession back
A landlord is entitled to get possession back of his building in the following cases
 - a. Failure of the tenant to pay rent regularly
 - b. Transfer to lease to another person
 - c. Use of building for a purpose other than that for which it was leased.
 - d. When the building is required for the personal use of the land lord.
 - e. Where the landlord is a retired person from any armed forces
 - f. Where the landlord is the retired employee of the state / central govt.
 - g. Where the landlord is a widow, handicapped person or a senior citizen
 - h. Where repairs, alterations, reconstruction is required for the building.
 - ii. Rights of tenants to continue their tenancy
 - a. When the tenant is engaged in employment notified by the Government as essential services.
 - iii. Obligation of tenants with regard to regular rental payments / maintenance of tenanted property / adherence to lease agreements, if present
 - a. Rent shall be paid by the tenant within 15 days after the expiry of the time fixed in the agreement of tenancy.
 - b. Tenant should not commit any act which is likely to damage the building.
 - c. Tenant shall not transfer the lease right if there is no such provision in the agreement.
 - iv. provision for periodic review of rentals, in accordance with market conditions
 - a. The fair rent can be enhanced upto a maximum of 75% keeping in view the rental values prevailing in the locality during the 12 months period prior to 05-04-1944.
 - v. fixing of Standard Rents, periodicity of review, and dispute resolution mechanisms

a. The rent controller is competent to fix the fair rent.

It is proposed to amend the Tamilnadu buildings (Lease and Rent control) Act 1960. It is expected to amend this act by 2007-2008.

b. Please indicate whether you have adopted the Model Rent Control Legislation circulated by GOI:

- | | | |
|---|--------------------------|-------------------------------------|
| | Yes | No |
| i. Adopted as is | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| ii. Adopted with modifications. If so, please specify | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

c. Please indicate the number of properties under Rent Control Act

d. Please indicate whether Rent Control Act applies to new construction & new tenancies

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

e. Please indicate whether there are any special provisions for weaker sections of society

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

f. Please indicate the number of rent control cases pending in various courts related to NURM cities

g. Please indicate the annual trend in new cases being filed related to rent control

2002-03	2003-04	2004-05	2005-06
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

h. Is there any mechanism for providing guidelines to fix rents on the basis of market rates for existing tenancies (if yes, please provide a brief description below)

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

In G.O MS No 147 MAWS Dated 30.12.2000 guidelines were given to fix the rent on market rates while renewing the lease for the exiting tenants.

2. TIMELINE FOR REFORMS

- a. Resolution by Government expressing commitment to establish new Rent Control system (Note: This resolution should be passed within 6 months of signing of MOA under JNNURM and a copy submitted to MOUD.)

Housing and Urban Development has proposed to repeal the existing Tamil Nadu Rent Control Act and bring in a new legislation to suit the present conditions.

- b. Defining the Rights and Obligations of landlords and tenants
- rights of landlord to get possession back
 - rights of tenants to continue their tenancy
 - obligations of tenants with regard to regular rental payments/ maintenance of tenanted property/ adherence to lease agreements, if present
 - provision for periodic review of rentals, in accordance with market conditions

Year1	Year2	Year3	Year4	Year5	Year6	Year7
		✓				

- c. Establishing a new Rent Control legislation

- i. Setting up a Committee/Team to draft/amend legislation

Year1	Year2	Year3	Year4	Year5	Year6	Year7
	✓					

- ii. Stakeholder consultations

Year1	Year2	Year3	Year4	Year5	Year6	Year7
		✓				

- iii. Preparation of Draft legislation

Year1	Year2	Year3	Year4	Year5	Year6	Year7
		✓				

- iv. Approval of the Cabinet/ Government

Year1	Year2	Year3	Year4	Year5	Year6	Year7
			✓			

- v. Final enactment of the legislation by Legislature

Year1	Year2	Year3	Year4	Year5	Year6	Year7
			✓			

vi. Notification

Year1	Year2	Year3	Year4	Year5	Year6	Year7
			√			

vii. Preparation and notification of appropriate subordinate legislation

Year1	Year2	Year3	Year4	Year5	Year6	Year7
				√		

viii. Implementation by municipality (ies)

Year1	Year2	Year3	Year4	Year5	Year6	Year7
				√		

d. Next revision of rents/rental value guidance

Year1	Year2	Year3	Year4	Year5	Year6	Year7
	√					

e. Setting up mechanism for periodic review of rents/ rental value guidance

Year1	Year2	Year3	Year4	Year5	Year6	Year7
					√	

f. Establish Dispute resolution mechanism (e.g. Special Tribunals/ Courts etc)

Year1	Year2	Year3	Year4	Year5	Year6	Year7
					√	

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

Year1	Year2	Year3	Year4	Year5	Year6	Year7

CHECKLIST OF REFORMS

RATIONALISATION OF STAMP DUTY

DESIRED OBJECTIVES:

Note: JNNURM requires certain reforms to be undertaken by states/ cities to rationalise Stamp Duty, with the objective of establishing an efficient real estate market with minimum barriers on transfer of property so as to be put into more productive use.

1. CURRENT STATUS

- a. Please indicate the current Stamp Duty Regime, including surcharge or any other levy on transfer of property

<i>SALE</i>	<i>Stamp duty including Surcharge of 2%-8%</i>
-------------	--

- b. Please indicate when the stamp duty rate was last revised and by what percentage.

<i>Reduced from 13% in Corporation area and 12 % in other areas to 8% to all areas with effect from 21.11.2003</i>
--

- c. Please indicate whether any concessions to particular classes of individuals or institutions are being provided

Type of Concession	Qualifying Institution/Individual
Capping of Rs. 10,000/-	Family truncations of settlements and release
Capping or Rs. 10,000/- per share	Family partition
Full remission	Any instrument executed by member in favour of Co-op society or society in favour of member relating to the business of the society
50% reduction	Purchase by IT companies
50% reduction	Industrial plots allotted by SIPCOT, SIDCO
Full remission	Transfer between parent and subsidiary companies with certain conditions
75% remission	Purchase of land by SC ST women
Reduction to the cost of land aloeas fixed by the TNHB	To the alltees

(Please add additional rows if necessary)

- d. Please provide the total collection from Stamp Duty over the last 5 years

(In Crores.)

2001-2002	2002-2003	2003-2004	2004-2005	2005-2006
1128.86	1471.26	1521.28	1212.72	2010.75

- e. Please indicate the basis of collection of Stamp Duty, i.e.

i. Declared Value

ii. Higher of the Standard Guidance Value/ Declared Value: **Guidance value**
or actual value whichever is higher ☒

iii. Any other method (please specify) Nil

- f. Please indicate the use of technology in the following:

i. Maintenance of records

Electronic maintenance through STAR and REGINET projects

ii. Maintenance of guidance values

Electronic maintenance – all guideline values in the web – www.tnreginer.net

2. TIMELINE FOR REFORMS

- a. Resolution by Government expressing commitment to reduce Stamp Duty to 5% (or less than 5% if the State so desires) within Mission period. The resolution should provide the timetable for reducing the Stamp Duty in a phased manner, i.e. year-wise (Note: This resolution should be passed within 6 months of signing of MOA under JNNURM and a copy submitted to MOUD.)

- b. Fix the periodicity for revising the guidance value for levy of Stamp Duty

Year1	Year2	Year3	Year4	Year5	Year6	Year7
				✓		

- c. Indicate the time-table for reducing the stamp duty rate to 5%

Year1	Year2	Year3	Year4	Year5	Year6	Year7
				✓		

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

Year1	Year2	Year3	Year4	Year5	Year6	Year7

**REFORM AGENDA & TIMELINE FOR
MANDATORY & OPTIONAL REFORMS AT ULB
LEVEL**

**CITY MUNICIPAL CORPORATION OF
COIMBATORE**

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

2. CURRENT STATUS

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

- | | |
|-----------------|-------------------------------------|
| i. Residential | <input checked="" type="checkbox"/> |
| ii. Commercial | <input checked="" type="checkbox"/> |
| iii. Industrial | <input checked="" type="checkbox"/> |

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

- | | |
|-----------------|----------------|
| i. Residential | 2337.86 Lakhs. |
| ii. Commercial | 666.63Lakhs. |
| iii. Industrial | 49.50Lakhs. |

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

- | | |
|--------------------|-------------------------------------|
| i. Self-assessment | <input type="checkbox"/> |
| ii. Demand-based | <input checked="" type="checkbox"/> |

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	Demand raised	Demand collected	Collection Ratio
					(4) / (2)	(Rs. in Lakhs.)		
						(6)	(7)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Residential	1,87,399	1,70,093	1,10,847	65.16	2,626.13	2,337.86	89.02
2	Commercial	17,406	14,406	9,732	67.55	858.02	666.63	77.69
3	Industrial	5,195	4,233	3,572	84.38	78.09	49.50	63.33
Total		2,10,000	1,88,732	1,24,151	--	3,562.24	3,053.99	85.73

e. Please list the Exemptions given to property owners

No.	Type of Exemption	Qualifying institution/ individual	Revenue implication of exemption (lakhs)
	Exemption from levy of Property Tax Nos.		
1	29	Place of Worship	2.54
2	-	Choultry	-
3	1	Orphanage	0.10
4	-	Ancient Monuments (Tamilnadu Act Xxv Of 1960)	-
5	18	Charitable Hospitals	2.00
6	-	Burial & Burning Grounds	-
7	108	Educational Institutions	201.00

(please use additional rows if necessary)

f. Please provide the Basis of determination of property tax

- i. Capital value ☐
- ii. Ratable value ☐
- iii. Unit Area ☒
- iv. Other (please specify) ☐

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 2005 - 06
- ii. Last revision of guidance values 01.10.98
- iii. Frequency of revision of guidance values As per provisions of CMC Act it is 5 years

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

☐ ☒

BASED ON THE INFORMATION FROM REVENUE AND TOWN PLANNING OFFICIALS OF THE CORPORATION

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

☒ ☐

THROUGH 'M' NOTICE FROM REGISTRATION DEPARTMENT RECEIVED EVERY MONTH THE OWNERSHIP AND THE VALUATION IS ASCERTAINED

2. TIMELINE FOR ACTION ON REFORMS

Please provide timelines for the following action items:

		Year1	Year2	Year3	Year4	Year5	Year6	Year7
a. Extension of property tax regime to all properties	:	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Elimination of exemptions	:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Migration to Self-Assessment System of Property Taxation								
i. Setting up a Committee/Team to draft/amend legislation	:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. Stakeholder Consultation	:	<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 :

		✓				
--	--	---	--	--	--	--

iv. Approval of the Cabinet/
Government :

			✓			
--	--	--	---	--	--	--

v. Final enactment of the
legislation by Legislature :

			✓			
--	--	--	---	--	--	--

vi. Notification :

			✓			
--	--	--	---	--	--	--

vii. Preparation and notification of
appropriate subordinate
legislation :

			✓			
--	--	--	---	--	--	--

viii. Implementation by
municipality (ies) :

				✓		
--	--	--	--	---	--	--

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) : Already Unit area method is adopted.

e. Use of GIS-based property tax system

i. Selection of appropriate
consultant :

Year1	Year2	Year3	Year4	Year5	Year6	Year7
✓						

ii. Preparation of digital property
maps for municipality :

Year1	Year2	Year3	Year4	Year5	Year6	Year7
	✓					

iii. Verification of digital maps
and preparation of complete
data-base of properties :

Year1	Year2	Year3	Year4	Year5	Year6	Year7
	✓					

iv. Full migration to GIS system :

Year1	Year2	Year3	Year4	Year5	Year6	Year7
		✓				

f. Next revision of guidance values *

iv. Full migration to GIS system :

Year1	Year2	Year3	Year4	Year5	Year6	Year7
		✓				

g. Fix periodicity for revision of guidance values

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
i. Periodicity to be adopted :					✓		

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
ii. Deadline for adoption :			✓				

h. Establish Taxpayer education programme - **Every year** - continuous activity

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
i. Local camps for clarification of doubts and assistance in filling out forms :	✓						

ii. Setting up a website for property tax issues/ FAQs etc **Already done.**

i. Establish Dispute resolution mechanism

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
:	✓						

j. Rewarding and acknowledging honest and prompt taxpayers

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
:				✓			

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

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
:	90	95	100				

l. Achievement of 100% Collection Ratio (see item 1d above)
(Specify target for each year of mission)

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
:	90	95	100				

m. Any other reform steps being undertaken (please use additional space to specify)
Self Assessment of Property Tax

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
:		✓					

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. The list of services covered by E-Governance applications is detailed below:

Type of service	ULBs / Parastatals involved	Remarks
Registration of Births and Deaths.	Coimbatore City Municipal Corporation (CMC)	Birth & death module has been implemented and the Birth and Death Certificates are issued through computerised database. The database has been created to capture the information from hospitals.
Public Grievance Redressal.	CMC	Software has been developed and under implementation.
Property Tax Management, including records management.	CMC	<ol style="list-style-type: none"> 1. Property Tax Monthly List has been maintained, which includes Usage, Location, Type, Age and Area of the Building. 2. Historical database has been created at central server. 3. Property Assessee details 4. Property tax Demand generation 5. Property tax Defaulters list 6. Individual Property tax history and due through web site 7. Property tax worksheet details through website 8. Property tax Collection details Zone wise, collection centre wise, for individual, Bank wise, Overall through website 9. Online information for administrators for better monitoring. 10. MIS reports 11. Kiosks has been provided to enable citizens to know their dues on account of taxes and fees.

Municipal Accounting System.	CMC	Introduced modified Accrual based accounting system in 1.4.2000 Finalization Accounts through Computer with effect from 1.4.2001.
Works Management System.	CMC	Stage of ongoing works scheme wise were maintained through E-Governance, Online Tender Announcement, Tender Results has also been maintained through E-Governance. The above information is available in the website.
E-Procurement.	CMC	For works above 10 lakhs rupees.
Personnel Management, i.e. Personal Information System.	CMC	<p>The Paymaster Software maintains all the employee related information in Coimbatore City Municipal Corporation.</p> <ol style="list-style-type: none"> 1. Generating Pay bill 2. Issue of pay slip to each employee 3. Maintaining PF Accounts 4. Pension particulars 5. Salary voucher generation.
Payment of Property Tax, Utility Bills and Management of Utilities that come under the ULBs.	CMC	Property Tax, Water Charges, Non Tax, D&O-PFA Trade Fees, Profession Tax, Vacant Land Tax and Miscellaneous Items were Collected and updated through Online Collection. Provision has been made to remit taxes and fees through credit cards.
Building Plan approval.	CMC	Online monitoring the status of Building plan application.
File Monitoring	CMC	A comprehensive web enabled file monitoring system for all departments of CMC.
Automatic Vehicle Tracking system (AVTS)	CMC	Implemented AVTS to keep track of garbage dumping vehicles of CMC for effective fleet management. Global Positioning System.(GPS)
Others	CMC	Application Status Tracking, Online Birth & Death Requisition, Online Grievance Registration, Property & Water Tax Calculators, Online Credit Card Collection, Online Tax Collection Through Banks. Corporation own collection centres are also arranged.
	CMC	Geographical Information System is in Progress.

2. TIMELINE FOR ACTION ON REFORMS

a. Appointment of State-level Technology Consultant as State Technology Advisor	:	State Level ITS is available exclusively looking after Municipal E-Governance activities
b. Preparation of Municipal E-Governance Design Document (MEDD) on the basis of National Design Document as per NMMP	:	Available for Municipal E-Governance
c. Assessment of MEDD against National E-Governance Standards (e.g.Scalability,: intra-operability & security standards etc.)		Single application Software with 30 modules and 5 dynamic modules is implemented across the state of Tamil nadu. The software has flexibility to collaborate with other State Government departments. Sufficient security levels have been created to ensure the security of data.
d. Agreement on Municipal E-Governance Action Agenda	:	Most of the modules have been developed and implemented by the Corporation
e. BPR for migration to e-governance	:	Already migrated
f. Appointment of Software consultant(s)	:	Consultant engaged to maintain the Software at Corporation.
g. Exploring PPP option for different E-Governance services	:	Banks are engaged to collect the Municipal revenue from Citizen through PPP.
h. Defining monitorable time-table for implementation of each E-Governance initiative that is being taken up.	:	State level monitoring is being takenup on every month
i. Ongoing implementation of E-Governance initiatives, against monitorable time-table	:	Monitoring regularly by Head of the departments
j. Online File Tracking System	:	A comprehensive web enabled file monitoring system for all departments of CMC.
k. GIS	:	In progress

CHECKLIST OF REFORMS

MUNICIPAL ACCOUNTING

DESIRED OBJECTIVES:

Note: JNNURM requires certain reforms to be undertaken by states/ cities in Municipal Accounting, with the objective of having a modern accounting system based on double-entry accrual principles, leading to better financial management, transparency and self-reliance.

1. CURRENT STATUS

- a. Please provide a short note on the present method of accounting being followed in your city : Enclosed

Modern accounting system based on double-entry accrual principle is being followed with effect from 01-04-2000 onwards

- b. Please provide the status of completion and adoption of accounts, and if they have been audited and published in the last 3 years :

Year	Adopted	Audited	Published
2002-2003	Adopted in accounts Committee , Taxation and Finance Committee and Council.	Immediate post audit of all payments completed and audit of zonal audit in progress.	Audit report yet to be published
2003-2004	„	Immediate post audit of all payments completed	Audit report yet to be published
2004-2005	„	Immediate post audit of all payments completed up to date.	Audit report yet to be published

- c. Please state whether State/city has drawn up its own accounting manual : State Government has already issued the accounts manual.
- d. Please state whether State/city has adopted NMAM :
- i. without modifications
- ii. with modifications Yes

If NMAM has been adopted with modifications, please state these:

State Government developed its own Accounting Manual even prior to NMAM. This Accounting Manual was communicated to the Accountant General and it was accepted by AG with one suggestion mentioning that in Accounting Manual used by us having four digit codes for Major heads of accounts instead of seven digit codes in NMAM.

- e. Please state whether State has modified its current appropriate laws and regulations to be in compliance with the double -entry accrual principles. If yes, please provide date of such modification.
- : The state has already adopted the Double Entry Accrual system of Accounts with effect from 1-4-2000 vide GO MS.No.3 MAWS dt: 12.1.2000
- f. If applicable, please provide current status of implementation of double-entry accrual system.
- : Double entry Accrual System of accounting is being implemented in all the ULBs in Tamilnadu.
- g. TIMELINE FOR ACTION ON REFORMS
- a. Resolution by Government expressing commitment to establish modern municipal accounting system. (Note: This resolution should be passed within 6 months of signing of MOA under JNNURM and a copy submitted to MOUD.)
- : G.O. has been issued and Already under implementation from 2000-01
- b. GO/Legislation/Modification of rules for migrating to double-entry accounting system
- : G.O. has been issued G.O.MS.No 3 .MAWS DATED : 12-01-2000
- c. Appointment of consultants for development of State manual (either based on NMAM or independently)
- : Completed.
- d. Completion and adoption of manual
- : Adopted
- e. Commence training of personnel
- : Completed
- f. Appointment of field-level consultant for implementation at the city-level
- : Completed.
- g. Notification of cut-off date for migrating to the double-entry accounting system
- : Already done.
- h. Business Process Re-engineering (if required)
- : Already done.
- i. Valuation of assets and liabilities
- : Already Done
- j. Drawing up of opening balance sheet (OBS)
- :
- i. Provisional OBS
- : Already done
- ii. Adoption of provisional OBS
- : Already done
- iii. Finalisation of OBS
- : Already done
- k. Full migration to double-entry accounting system
- : Already done

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

:
Already done

m. Audit of financial statements

: Audit in Progress.

n. Adoption of accounts

: Already Adopted

o. Preparation of outcome budget

Year1	Year2	Year3	Year4	Year5	Year6	Year7
		√				

Complete re-vamp of the Public
Financial Management(PFM) cycle,
which includes internal controls

		√				
--	--	---	--	--	--	--

q. Credit rating of ULB/parastatal (if
required)

: Will be done within a year

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

:
--

PRESENT METHOD OF ACCOUNTING

ACCURAL BASED ACCOUNTING SYSTEM-IMPLEMENTATION IN COIMBATORE CORPORATION

In Coimbatore Corporation the old system of accounting in single entry cash basis was changed into Double Entry Accrual Basis accounting from the year 2000-01 as ordered by the Government. Under the old system of accounting the receipts actually received and payments actually made under various heads of accounts were reflected in the annual account whereas under the new accrual system of accounting all income whether received or accrued and all expenses whether paid or outstanding in a financial year is accounted in the income and expenditure account and all assets and liabilities of the Corporation are reflected in the balance sheet. The income and expenditure account will reflect a real financial performance of the corporation in the year facilitating the Corporation administration to take corrective and remedial measures to improve the financial strength of the Corporation. Moreover the true financial status of the Corporation is reflected in the Balance Sheet from which the financial liquidity is ascertained.

All the assets such as land, buildings, etc. and all the liabilities such as outstanding loans, dues to other agencies as on 1.4.2000 are brought into the books under Accrual Account System and from the financial year 2000-2001.

The accounts are maintained in four Zones and main office to record the respective transactions and then consolidated in the main office at the end of the financial year and sent to Audit.

CHECKLIST OF REFORMS

INTERNAL EARMARKING FOR BASIC SERVICES FOR POOR

DESIRED OBJECTIVES:

Note: JNNURM requires certain reforms to be undertaken by states/ cities in the provision of basic services to the Urban Poor, with an objective of providing security of tenure at affordable prices, improved housing, water supply and sanitation. In addition, delivery of other existing universal services of the government for education, health and social security is to be ensured.

1. CURRENT STATUS

- a. Please indicate whether the State has identified all Urban Below-Poverty-Line (BPL) families/beneficiaries

Yes No

☒ ☐

- b. If the answer to 1(a) is yes, then please indicate what criteria have been adopted in this identification.

The per capita income (Per person per month) is Rs 500.94 and based on Non – economic parameter as envisaged by GO under SJSRY scheme

- c. Please indicate the number of individuals/families that have been identified as BPL

- d. Please indicate how many BPL lists of the Urban Poor are being maintained by ULB/different departments of the State? What is the overlap of BPL families among these lists?

Maintained by ULB – 54000

- e. Please indicate the percentage of households living in squatter settlements/ temporary structures

- f. Please indicate the percentage of households living in squatter settlements/ temporary structures without access to:

- | | |
|---------------------------|---|
| i. Municipal water supply | <input style="width: 50px; text-align: center;" type="text" value="0 %"/> |
| ii. Sanitation | |
| A) Sewer | 85 % |
| B) Drainage | 20 % |
| C) Community toilets | 5 % |
| D) Solid Waste Management | 16 % |
| iii. Primary education | 0 % |
| iv. Primary Health | 0 % |

- g. Please indicate if there is any internal earmarking within the municipal budget. Please provide the total amount earmarked and the percentage of the total budget in the last 3 years. Rs. in Crores.

Year	Amount Budgeted	Actual Amount Spent	% of the total budget
2002-2003	0.50	0.50	0.19
2003-2004	0.50	0.50	0.19
2004-2005	0.50	0.50	0.19

2. TIMELINE FOR ACTION ON REFORMS

- a. The State/ULB must formulate and adopt an overarching, comprehensive policy on providing basic services for the Urban Poor which should include security of tenure at affordable prices, improved housing, water supply and sanitation. Delivery of other existing universal services of the government for education, health and social security should be ensured. This policy document must include the minimum budgetary earmarking in municipal budgets for the provision of these budgets (Note: This policy document should involve stakeholder participation and be released within 6-9 months of signing of MOA under JNNURM and a copy submitted to MOUD/UEPA.)

- b. Defining criteria for identification of the Urban Poor

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
:		√					

- c. Fresh enumeration based on the above

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
:		√					

- d. Define threshold service levels for the Urban Poor across various services

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
:		√					

- e. Strategic document 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

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
:		√					

- f. Periodic impact evaluation by independent agencies appointed by the state government

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
:				√			

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

a. Slum Mapping

Year1 Year2 Year3 Year4 Year5 Year6 Year7

:	√						
---	---	--	--	--	--	--	--

b. City Development Structure

Year1 Year2 Year3 Year4 Year5 Year6 Year7

:	√						
---	---	--	--	--	--	--	--

Slum mapping and a policy to be evolved for minimum allocation of budget every year

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	City Municipal Corporation, Coimbatore	<u>Water Supply per year:</u> Domestic - Rs. 480 (Rs. 40/- Per month) Non Domestic - Rs.2100 (Rs. 175/- Per month) Bulk-Domestic - Rs.3600 (Rs. 300/- Per month) Bulk-Non Domestic - Rs.5400 (Rs. 450/- ")	1.04.2003
Solid Waste Management	City Municipal Corporation, Coimbatore	Bullock Cart Rs.50 per trip Tractor Rs 250 per trip	1.04.2003
Public Transport Agencies	State Government	Tariff fixed by the State Government	2006
Others (please specify)	Nil	Nil	Nil

- 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 In lakhs	Per Unit Recovery	Total Recovery lakhs	leakage /theft Lakhs	free supply Lakhs
Water Supply & Sewerage	Rs. 5.36	2642	Domestic - Rs.3.50 Commercial – Rs.7.00	1047	422	370
Solid Waste Management	.008	1749	.002	29		
Public Transport Services	--	--	--	--	--	--
Others (please specify)	--	--	--	--	--	--

(Please provide figures for 04-05)

Note :- Water Charges per 1000/- Lit

Solid Waste Per metric Tonne

- b. Please provide metrics and current service levels

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3. 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

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
i. Water Supply and Sewerage :	√						

	Year1	Year2	Year3	Year4	Year5	Year6	Year7
ii. Solid Waste Management :			√				

		Year1	Year2	Year3	Year4	Year5	Year6	Year7
iii. Public Transport Services	:	Not Applicable						
		Year1	Year2	Year3	Year4	Year5	Year6	Year7
iv. Other (please specify)	:							
		Year1	Year2	Year3	Year4	Year5	Year6	Year7
c. The State/ULB should define service standards and timelines for achieving these	:		√					
		Year1	Year2	Year3	Year4	Year5	Year6	Year7
d. The State/ULB should define user charge structure and timelines for achieving these	:		√					
		Year1	Year2	Year3	Year4	Year5	Year6	Year7
e. The State should set up a body for recommending a user charge structure	:					√		
		Year1	Year2	Year3	Year4	Year5	Year6	Year7
f. The State should quantify/ study the impact of subsidies for each service on a periodic basis.	:			√				
		Year1	Year2	Year3	Year4	Year5	Year6	Year7
g. Time table to achieve full recovery of O&M. costs from user charges (Please indicate proposed recovery level for each year)	:	5%	10%	25%	40%	65%	80%	100%
		Year1	Year2	Year3	Year4	Year5	Year6	Year7
h. Any other reform steps being undertaken (please use additional space to specify).	:							

- Detection and regularisation of unauthorised connections is already been done in the past and several connections were regularised ,however it is intended to continue the process for regularisation of all illegal connections
- Water audit has to be conducted scientifically to reduce loss of water
- Energy Audit is gong to be implemented for reduction of power charges

PROCEDURE FOR APPROVAL MASTER PLAN

The Master Plan preparation is undertaken by the Local Planning Authority under Tamil Nadu Town and Country planning Act 1971. The LPA plan is prepared for a plan period of 20 years and is under examination by the Tamil Nadu Government. After draft plan gets sanctioned proper notification will be published for public objection and suggestions.

PROCEDURE FOR CHANGE OF LAND USE

As per the Tamil Nadu Town and Country planning Act 1971 the owner of Land has to apply to the Government through LPA with a request to change the Land use. After calling for objections and suggestions the land use is confirmed through a Government Order with a Gazette Notification. The average time taken for conversion ranges from 6 months to 1 year.

PROPERTY TAX

Urban Local Bodies in Tamil Nadu are maintaining Property Tax assessment list of Buildings and property tax demand Register wherein, Door No locality, Name of the owner, Annual rental value, Property Tax payable particulars of Tax paid.

At present, all the above Property Tax records are computerized and Billing is done thro Online collection. In addition to this Collection thro Credit/ Debit card also facilitated. Further, change of ownership has been based on the evidence such as registration deed produced by the owner.

GEO PHYSICAL INFORMATION SYSTEM

Property Tax mapping and other utilities above the ground level such as building with floor area, street light are being plotted in the GIS study now undertaken in west zone. The study will continue for the entire area of the Coimbatore Corporation.

Plan of action for Implementation

S. No	Action	To be completed by
1.	Preparatory work	2008-2009
2.	Study of Best Practices	2008-2009
3.	Consultation with other Stake holders	2009-2010
4.	Administrative decision/Appraisal/Legal vetting	2009-2010
5.	Cabinet approval	2010-2011
6.	Issue of Rules	2010-2011

REFORM – RAIN WATER HARVESTING

Revision of bye-laws to make rain-water harvesting mandatory in all buildings come up in future and for adoption of water conservation measures.

	Y1	y2	y3	y4	y5	y6	y7
Time schedule	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

REFORM – Administrative reforms reduction in establishment by introducing voluntary retirement schemes, non-filling up of posts falling vacant due to retirement etc and achieving specified milestones in this regard.

	Y1	y2	y3	y4	y5	y6	y7
Time schedule	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

PRESENT STATUS

- 1) In Coimbatore Corporation the expenditure on establishment is around 39% of total revenue.
- 2) The following administrative reforms have been undertaken in the urban sector.
 - A ban has been imposed on creation of new posts in all ULBs
 - Ban on recruitment of posts fallen vacant due to retirement (now revised)
 - Out sourcing partially for the function relating to sanitation, street lights, water supply and computerization.

REFORM - INTRODUCTION OF PROPERTY TITLE CERTIFICATION SYSTEM IN ULBs

In Coimbatore Corporation already property title certification system is in force.

	Y1	y2	y3	y4	y5	y6	y7
Time schedule	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

REFORM – EARMARKING AT LEAST 20-25 PERCENT OF DEVELOPED LAND IN ALL HOUSING PROJECTS FOR EWS/LIG CATEGORY WITH A SYSTEM OF CROSS SUBSIDIZATION.

REFORM – Bye-laws on reuse of recycled water.

3. PLAN OF ACTION FOR FURTHER ADMINISTRATIVE REFORM

3.1 RATIONALIZATION OF STAFFING PATTERN FOR ALL ULBs

1. Study Completion
2. Discussions with Employees Association
3. Consultations with elected representative of ULBs
4. Proposed staffing pattern
5. Discussion with concerned departments
6. Cabinet approval
7. Preparation of enabling legislation
8. Implementation

Training of all Municipal Functionaries

- Assessment of training needs
- Finalization of modules
- Selection of Agencies
- Conduct of training
- Computerization

Training has been imparted to staff on

- Computer
- Accounting
- Application Software
- Project Appraisal, Project development cycle
- Financial Management

The training will be done on routine basis.

Operationalisation of following modules :

A)

- | | | | |
|----|---------------|---|-----------|
| 1) | Property Tax | } | June 2004 |
| 2) | Water Charges | | |

B)

- | | | | |
|-----|---|---|-------|
| 3) | Vacant Land Tax | } | 05-06 |
| 4) | Miscellaneous Collection | | |
| 5) | Drainage maintenance Charges | | |
| 6) | Under ground Drainage Deposit | | |
| 7) | Online issue of Birth & Death certificate | | |
| 8) | Pay roll | | |
| 9) | Building Plan Approval System | | |
| 10) | Electronic Attendance System | | |
| 11) | Online Toll collection @ Integrated Bus stand | | |
| 12) | Online E-Weighing System @ Compost Yard | | |
| 13) | Stores & Inventory system | | |
| 14) | Court cases | | |
| 15) | FAS | | |

C)

- 1) GIS
- 2) Online file tracking System
- 3) Online vehicle tracking System

} Apr 2007

REFORM – Structural reform

	Y1	y2	y3	y4	y5	y6	y7
Time schedule	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

1) Structural reforms are envisaged in the following areas.

1.1 Changes in structure of the departments.

1.2 Changes in staffing pattern.

1.3 Changes in procedures.

2) Present Status of the Departments :

2.1 Four zonal offices have been constituted in the year 1971 to decentralize administration in the following departments and to monitor the implementation of plan and development schemes, and collection of taxes in Coimbatore Corporation.

3) Plan of action for introduction of structural reforms

REFORM – Encouraging Public-Private Partnership in Urban Infrastructure

	Y1	y2	y3	y4	y5	y6	y7
Time schedule	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Present Status :

The role of the Private sector in infrastructure projects is inevitable and is now accepted widely in India. All State Government in India are enacting suitable regulatory frame works for promotion of Private - Public Partnerships. In Tamil Nadu it has been created to enable private sector participation in Designing, Financing, Construction, Operation and Maintenance of Infrastructure Projects in the State through Tamil Nadu Urban Development Fund.

In order to create proper environment for Private participation in Public Projects at the ULB level following processes are proposed with corresponding time line.

- a) Carry out mandatory reforms such as abolition of Urban Land Ceiling Act, rationalizing of Stamp Duty etc., in next 2 years.
- b) Fast track, single window clearance for important Infrastructure Project – Nodal Agency at state level to be designated as co-coordinating Body to liaison with various Governmental Agencies for single point interface – by 2nd years.
- c) Improving the financial conditions of ULBs by carrying out mandatory financial reforms – making accounting systems more transparent, accessible to people – instill confidence of Private Sector – by end of 4th year.
- d) Creating Urban Infrastructure Fund – as viability gap fund to support PPP initiatives in grade II & III ULBs – in next 4 years.
- e) Capacity Building of staff at ULB level – acquaintance with various successful PPP models at State/ National level – next 2 years.
- f) Confidence Building measures – Joint workshops and interaction with the private sector – to identify areas of common interest and co-operation – by the end of the 3rd year.
- g) Identifying projects and preparation of DPRs – by the end of the 4th year.

As per the proposed action plan it would take 4 years to prepare ULBs for undertaking projects under PPP mode.

Plan of action for Implementation

S. No	Action	To be completed by
1.	Study of Existing Models and Preparatory Works for enacting laws.	2006-07
2.	Preparation of discussion paper	2007-08
3.	Workshop with stakeholders	2007-08
4.	Strategic consultations with ULBs	2007-08
5.	Finalisation of PPP frame work	2008-09
6.	Approval of Officers committee and Cabinet Sub-Committee	2008-09
7.	Cabinet approval	2008-09
8.	Amendments to relevant laws	2009-10
9.	Positioning of Institutions and new Mechanism	2009-10