



CRISIL Risk and Infrastructure Solutions Limited

Mission Directorate,
Jawaharlal Nehru National
Urban Renewal Mission
(JNNURM), Ministry of
Urban Development

Reform Appraisal Report –
UIDSSMT Towns
UTTAR PRADESH – Package 3

March 2014





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1. ULB Level reforms

1.1 Overall progress

The Jawaharlal Nehru National Urban Renewal Mission (JNNURM) is a key initiative of the Government of India to support urban development in the country. It is a seven-year-long, reform linked grant programme initiated in 2005–06. Sixty-five cities¹ are covered under the programme and are being provided financial assistance to take up projects in the identified sectors. Assistance for investment in urban infrastructure is contingent upon the attainment of various mandatory and optional reforms by urban local bodies (ULBs) and the respective state governments. The thrust of JNNURM is to ensure improvement in urban governance and service delivery so that ULBs become financially sound and can undertake new programmes in a sustained manner. The JNNURM mission has been extended to till March 2014 for a period of two years.

The reform appraisal agencies appointed by the Mission Directorate during the first and second years of JNNURM have been monitoring the status of reform implementation on a regular basis. The Mission has now entered the post mid-term phase wherein the initial impact of the reforms being implemented is likely to be actualised. Hence, the Mission Directorate intends to take up an in-depth appraisal and assessment of the implementation of these reforms in order to capture this impact, as well as identify some of the emerging good practices and key hurdles in the implementation of these reforms. In this context, the Ministry of Urban Development (MoUD) has appointed reform appraisal agencies to monitor the implementation of reforms undertaken by the state governments and ULBs under JNNURM. CRISIL Risk and Infrastructure Solutions Limited (CRIS) has been appointed as the reform appraisal agency for the states of West Bengal and Uttar Pradesh forming Package 3. This report presents the appraisal of reforms in the state of Uttar Pradesh.

CRIS conducted has so far conducted five appraisal visits for Uttar Pradesh between July 2010 and March 2012. Reports for all the five appraisals have been duly submitted to MoUD and relevant state officials.

CRIS has now been mandated to conduct reform appraisals for Uttar Pradesh till 2014. The first, second and third appraisal visit under the extended JNNURM tenure were conducted in September 2012, February 2013 and Jun 2013. The fourth visit has been conducted in March 2014 as per the schedule below:

Relevant Officer/Agency	Dates
UIDSSMT Towns of Ghaziabad, Fatehpur, Jhansi, Ballia and Gorakhpur	24 th March, 2014

¹ A Cities/UAs with 4 million plus population as per 2001 census - 07

B Cities/UAs with 1 million plus but less than 4 million population as per 2001 census - 28

C Selected cities/UAs (state capitals and other cities/UAs of religious/historical and tourist importance) - 30



1.2 Progress between June 2013 and March 2014

While the progress over reforms has been limited, the noteworthy point is that most of the reforms have been sustained over time and ULBs continue to diligently work towards sustaining reforms. Some of the key points of progress have been summarized below:

- ULBs have independently deployed standalone e-governance modules which are functioning fully. The state level e-governance DPR implementation will result in the standalone modules being integrated with the state level architecture effectively
- ULBs have been able to produce financial statements under the DEAS and are continuing to work on the same.
- Jhansi has initiated e-tendering solution on a PPP mode and is successfully improving its procurement management through the same.

1.3 Overall Progress

UIDSSMT towns of Ghaziabad, Gorakhpur, Ballia, Fatehpur and Jhansi have made a fair bit of progress in E-Governance and Property tax reforms. Accounting reforms for all these towns are slowly making progress. Other mandatory reforms such as User Charges, Earmarking of fund for Urban Poor and BSUP reforms are in the process of implementation.

The following table outlines the overall progress in reforms that has been achieved by the UIDSSMT towns in Uttar Pradesh.

Table 1-1: Status of ULB level mandatory reforms

ULB Level reforms	Ghaziabad	Gorakhpur	Ballia	Fatehpur	Jhansi
E-Governance	In progress	In progress	In progress	In progress	In progress
Municipal Accounting	Completed	Completed	Completed	Completed	Completed
Property Tax	Completed	Completed	Completed	Completed	Completed
User charges	In progress with delay	In progress	In progress	In progress with delay	In progress with delay
Internal Earmarking of Funds	Completed	Completed	Completed	Completed	Completed
Basic Services for Urban Poor	In progress	In progress	In progress	In progress	In progress



E- Governance

- Ghaziabad and Jhansi have successfully implemented the bio-metric attendance system which has led to a disciplined approach in both the places and has positively impacted employee productivity
- Substantial progress has been observed in implementation of standalone modules such as Property tax, Birth & Death, Personal Management System (PMS) and Trade Licenses in almost all ULBs.
- Remaining modules such as water supply, e-procurement and financial management system (FMS) will be implemented as part of the state level DPR.
- Delay in approval of the state-level DPR at the JNNURM level is impacting the operationalization of a state-wide architecture for E-Governance.
- Jhansi has deployed e-tendering solution for procurement of works. This is an end-to-end solution and is completely transparent.

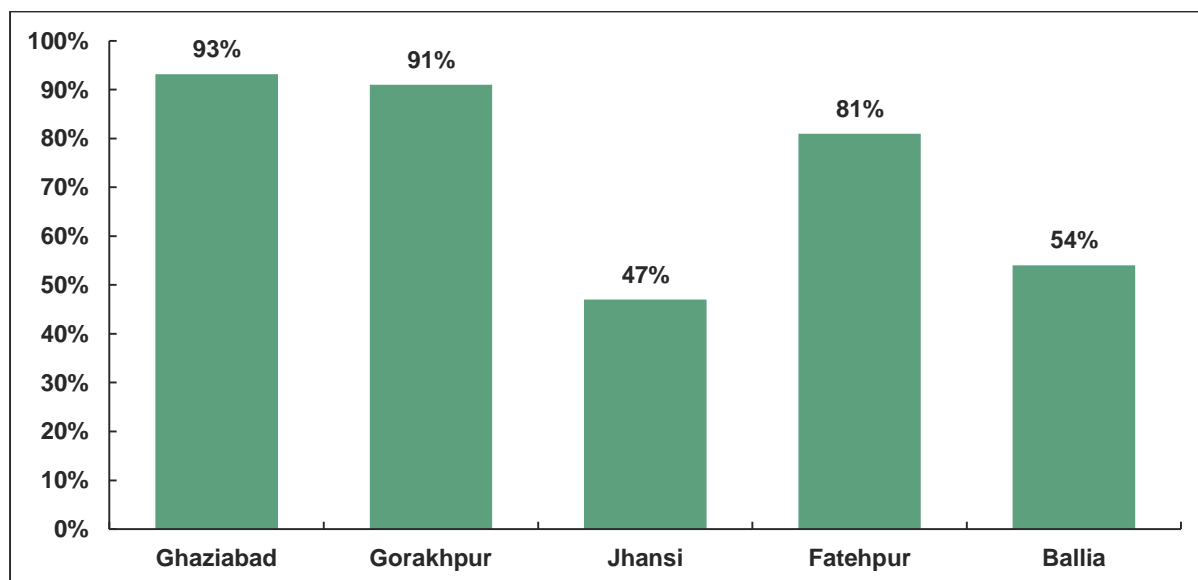
Municipal Accounting

- All the ULBs have prepared and adopted the Opening Balance Sheet
- Financial statement preparation for the subsequent years is in progress and at various stages of completion

Property Tax

- All ULBs have reported very high collection efficiencies. It appears that significant amount of efforts have gone into ensuring that collection efficiencies targets are achieved. A large number of properties identified in the GIS survey have been brought into the tax net.

Figure 1-1: Collection efficiencies reported by ULBs



Source: Figures as shared by ULBs

- The above numbers are for 2013-14 until February or March. Final Collection Efficiency will perhaps go up by March 31, 2014.
- For the previous years, all ULBs reported collection efficiencies of higher than 90%.
- All ULBs, except Fatehpur and Ballia, have implemented the Self-Assessment System (SAS) for residential properties.
- GIS surveys have been completed for all and verification of data nearing completion



User Charges

- For all ULBs, the practice is to levy either a Water Tax (as a percentage of ARV) or a water charge, whichever is higher. Most ULBs are currently collecting water taxes.
- All ULBs have reported very high collection efficiencies in terms of water supply cost recovery. Only Ghaziabad and Gorakhpur has reported user charges figures excluding electricity charges. However, the O & M cost calculation do not include electricity charges and hence the collection efficiency appears to be very high (higher than 100% in certain cases).
- Volumetric tariffs can be levied only after water supply infrastructure projects are completed and metering has been carried out.
- SWM charges have been started in some ULBs under the PPP project.

Earmarking of Fund for Services to Urban Poor

- Most ULBs have earmarked 20% to 30% of their development budget for providing services to Urban Poor

Basic Services to Urban Poor

- Household level surveys have been completed for all ULBs. The analysis of data will now be critical to establish existing service levels and plan and prioritize services accordingly
- Meanwhile, the Directorate of Local Bodies has developed service level benchmarks based on Rapid Surveys of slums. The earmarked funds are being directed to providing services identified from such surveys

1.4 Status of reform implementation as per revised checklist

The following sections provide an overview of the status of reform implementation as per revised checklist:

1.4.1 Summary of Score for State and ULB level reforms

Reform	Max Score	Total Score				
		Gorakhpur	Ghaziabad	Jhansi	Fatehpur	Ballia
State Level	70.00	63	63	63	63	63
Mandatory Reforms	60.00	48.75	50.25	47.25	46.00	46.00
Optional Reforms	100.00	88	88	88	88	88
Total	230.00	199.75	201.25	198.25	197	197
Total (percentage)	100%	86.8%	87.5%	86.2%	85.7%	85.7%



1.4.2 ULB level mandatory reforms

E-Governance Modules	Max Score	Assigned Score				
		Gorakhpur	Ghaziabad	Jhansi	Fatehpur	Ballia
Property Tax	1.25	1.25	1.25	1.25	1.25	1.25
Accounting	1.25	1.25	1.25	1.25	1.25	1.25
Water Supply and Other Utilities	1.25	1.25	1.25	1.25	1.25	1.25
Birth and Death Registration and Health programs	1.25	1.25	1.25	1.25	1.25	1.25
Citizens' Grievances Monitoring	1.25	1.25	1.25	1.25	1.25	1.25
Personnel Management System	1.25	1.25	1.25	1.25	1.25	1.25
Building Plan Approval	1.25	1.25	1.25	0	0	0
e-Procurement	1.25	0	0	1.25	0	0
Total Score	10	8.75	8.75	8.75	7.5	7.5

Municipal Accounting	Max. Score	Assigned Score				
		Gorakhpur	Ghaziabad	Jhansi	Fatehpur	Ballia
Preparation of State Municipal Accounting Manual	1.5	1.5	1.5	1.5	1.5	1.5
Manual Approval & Adoption by the Local Body	1.5	0	0	0	0	0
Listing the assets and liabilities of ULB Level	1	1	1	1	1	1
Valuation of Assets	1	1	1	1	1	1
Preparation of Opening Balance Sheet	1	1	1	1	1	1
Migration to DEAS	1.5	1.5	1.5	1.5	1.5	1.5
Appointment of Audit Officers/CA/Cadre	2.5	2.5	2.5	2.5	2.5	2.5
Total Score	10	8.5	8.5	8.5	8.5	8.5



Property Tax	Max. score	Assigned Score				
		Gorakhpur	Ghaziabad	Jhansi	Fatehpur	Ballia
Notification/Amendment of Act on collection of Property tax	1	1	1	1	1	1
Extending of property tax to all properties	1	1	1	1	1	1
Posting of tax details in the public domains & migration to standardized self-assessment system of property taxation on the basis of periodic revisions and review of rates	1	1	1	1	1	1
Setting up non-discretionary method for determination of property tax (unit area method or capital value method)	1	0	0	0	0	0
Coverage (85%)*	3	3	3	3	3	3
Collection efficiency (90%)*	3	3	3	3	0	0
Total Score	10	9	9	9	6	6

* - Self assessment system for commercial properties has not been initiated as yet and hence this point has been scored as 0.

User Charges	Max. Score	Assigned Score				
		Gorakhpur	Ghaziabad	Jhansi	Fatehpur	Ballia
Formulate & Adopt a policy on User Charges	1	1	1	1	1	1
Separate Accounting System for User Charges - Water Supply *	0.5	0.5	0.5	0.5	0.5	0.5
Separate Accounting System for User Charges - SWM *	0.5	0.5	0.5	0.5	0.5	0.5
Collection O&M Charges (WS)*	4	3	3	3	3	3
Collection O&M Charges (SWM)*	4	0	0	0	0	0
Total Score	10	5	5	5	5	5



Internal Earmarking of funds	Max. Score	Assigned Score				
		Gorakhpur	Ghaziabad	Jhansi	Fatehpur	Ballia
Formulate & Adopt a policy on earmarking of funds for urban poor	2.5	2.5	2.5	2.5	2.5	2.5
Creation of separate Municipal budget for "Services to the Urban Poor"	2.5	2.5	2.5	2.5	2.5	2.5
Targeted expenditure (20-25%)	2.5	2.5	2.5	2.5	2.5	2.5
Actual spent as % of budget	2.5	2.5	2.5	2.5	2.5	2.5
Total Score	10	10	10	10	10	10

Provision of Basic Service to Urban Poor	Max. Score	Assigned Score				
		Gorakhpur	Ghaziabad	Jhansi	Fatehpur	Ballia
Creation of database of Households	1.5	1.5	1.5	1.5	1.5	1.5
Whether municipal budget has provided any funds to achieve 7 point charter service listed below						
Housing	1	1	1	1	1	1
Water Supply	1.5	1.5	1.5	1.5	1.5	1.5
Sanitation	1.5	1.5	1.5	1.5	1.5	1.5
SWM	1.5	1.5	1.5	1.5	1.5	1.5
Primary Education	1	1	1	1	1	1
Healthcare	1	1	1	1	1	1
Social Security	1	1	1	1	1	1
Total Score	10	10	10	10	10	10

1.4.3 Optional Reforms

Introduction of Property Title Certification System in ULBs	Maximum Score	Assigned Score				
		Gorakhpur	Ghaziabad	Jhansi	Fatehpur	Ballia
Arrangement for reflecting property titles in a legal framework	2.5	0	0	0	0	0
Arrangement for Adjudication for property title disputes	2.5	0	0	0	0	0



Introduction of Property Title Certification System in ULBs	Maximum Score	Assigned Score				
		Gorakhpur	Ghaziabad	Jhansi	Fatehpur	Ballia
Notification of rules for smooth implementation	2.5	0	0	0	0	0
Setting up administrative system/process	2.5	0	0	0	0	0
Total Score	10	0	0	0	0	0

Revision of Building Bye Laws - streamlining the approval process	Maximum Score	Assigned Score				
		Gorakhpur	Ghaziabad	Jhansi	Fatehpur	Ballia
Notification of building byelaws in public domain	5	5	5	5	5	5
Establish adjudication system for resolving disputes	2.5	2.5	2.5	2.5	2.5	2.5
Time frame for approval process	2.5	2.5	2.5	2.5	2.5	2.5
Total Score	10	10	10	10	10	10

Revision of Building bye laws - to make rain water harvesting mandatory	Maximum Score	Assigned Score				
		Gorakhpur	Ghaziabad	Jhansi	Fatehpur	Ballia
Building bye laws to mandatorily provide for rain water harvesting	5	5	5	5	5	5
Dissemination of such bye laws through website	2	2	2	2	2	2
Start of approval as per the new building byelaws	3	3	3	3	3	3
Total Score	10	10	10	10	10	10



Earmarking 20-25% developed land in all housing projects for EWS/LIG	Maximum Score	Assigned Score				
		Gorakhpur	Ghaziabad	Jhansi	Fatehpur	Ballia
Notify the reservation of land b/w 20 and 25 % in housing projects (Public/Private)	5	5	5	5	5	5
Review and revise building bye laws to reflect to earmarked land to EWS/LIG	2.5	2.5	2.5	2.5	2.5	2.5
Engaging with state departments for implementing EDL (earmarking developed land)	2.5	2.5	2.5	2.5	2.5	2.5
Total Score	10	10	10	10	10	10

Simplification of legal and procedural framework for conversion of agricultural land for non-agricultural purpose	Maximum Score	Assigned Score				
		Gorakhpur	Ghaziabad	Jhansi	Fatehpur	Ballia
Availability of legal framework for conversion of agricultural land for non-agricultural purpose	5	5	5	5	5	5
notification of rules and processes	2.5	2.5	2.5	2.5	2.5	2.5
Establish adjudication system for resolving disputes	2.5	2.5	2.5	2.5	2.5	2.5
Total Score	10	10	10	10	10	10

Introduction of computerized process of Registration of land and Property	Max. Score	Assigned Score				
		Gorakhpur	Ghaziabad	Jhansi	Fatehpur	Ballia
Computerized registration of land and properties	5.0	5.0	5.0	5.0	5.0	5.0



Introduction of computerized process of Registration of land and Property	Max. Score	Assigned Score				
		Gorakhpur	Ghaziabad	Jhansi	Fatehpur	Ballia
Capturing of photo of seller & buyer	2.0	2.0	2.0	2.0	2.0	2.0
Creation of database system	3.0	3.0	3.0	3.0	3.0	3.0
Total	10.0	10	10	10	10	10

Byelaws on reuse of Recycled Water	Maximum Score	Assigned Score				
		Gorakhpur	Ghaziabad	Jhansi	Fatehpur	Ballia
Building Byelaws to mandatorily reflect reuse of recycled water	8	8	8	8	8	8
Dissemination through website	2	2	2	2	2	2
Total Score	10	10	10	10	10	10

Administrative Reforms	Maximum Score	Assigned Score				
		Gorakhpur	Ghaziabad	Jhansi	Fatehpur	Ballia
Rules notified for personnel Management System in local bodies	2	2	2	2	2	2
Grievance management system	2	2	2	2	2	2
Computerization of Administrative activities	2	2	2	2	2	2
Training and skill building initiatives	2	2	2	2	2	2
Encourage Outsourcing of Municipal Activities	2	2	2	2	2	2
Total Score	10	10	10	10	10	10

Structural Reforms	Maximum Score	Assigned Score				
		Gorakhpur	Ghaziabad	Jhansi	Fatehpur	Ballia
Creation of municipal cadre	5	5	5	5	5	5



Structural Reforms	Maximum Score	Assigned Score				
		Gorakhpur	Ghaziabad	Jhansi	Fatehpur	Ballia
Standing committee for municipal matters	2.5	2.5	2.5	2.5	2.5	2.5
Involvement of elected representative in decision making process	1.5	1.5	1.5	1.5	1.5	1.5
Dispute resolution mechanism	1	1	1	1	1	1
Total Score	10	10	10	10	10	10

Encouraging Public Private Participation	Max. Score	Assigned Score				
		Gorakhpur	Ghaziabad	Jhansi	Fatehpur	Ballia
Project initiatives planned	6	6	6	6	6	6
Setting up PPP cell at state level	2	0	0	0	0	0
Formulation of PPP policies and governance framework	2	2	2	2	2	2
Total Score	10	8	8	8	8	8

1.5 Issues in Reform implementation

Some of the key issues in reform implementation have been distilled and summarized in this section. The section focuses on the issues rather than on the reforms in order to ensure that the cross-cutting nature of the reforms and the requirements therefore are clearly articulated.

1.5.1 Overlapping institutional framework

Several institutions are involved, both directly and indirectly, in the implementation of the reforms. Some of the functions that have not been devolved to the ULBs continue to be performed by para – statal agencies and thus is likely to have an impact on the assessment of the ULBs performance.

For instance, building regulation is vested in Development/Regulatory Authorities in all UIDSSMT cities. Some of the key reforms relate to building regulation. If the Development/Regulatory Authorities do not implement these reforms in specified timelines, it will have an impact on the overall progress that the ULBs will be able to report.

Another such instance is the implementation of reforms related to basic services for urban poor. The DUDA is largely responsible for carrying out most of the key tasks which are part of this reform agenda which does not allow the ULB to develop capacities to handle this agenda effectively.

Further, this overlapping institutional framework restricts the creation of capacities at the ULB level to perform some of the key reformed processes that are aimed at. ULBs constantly depend on these para-statal agencies for the implementation of the reforms.



1.5.2 Limited capacities at the ULB level

The capacities of the ULBs in terms of technically qualified, skilled and experienced resources are limited. It was observed that the staff of the ULBs had limitations in clearly articulating issues related to the reform implementation.

1.5.3 Limited Understanding of the Reforms

It was also observed that many of the ULBs' staff had a limited understanding of the overall objectives of the reforms and this hampered the effectiveness with which the reforms can be implemented. It is critical to have the employees of the ULBs to be fully aware of the objectives of the reforms in order to ensure that the implementation and the subsequent sustainability of the implemented reforms are not compromised.

1.6 Suggestions / Recommendations

1.6.1 Create an environment for sustainability of reforms

The ULBs need to increase efforts in training and capacity building of its personnel in order to better enable them to aid the reform implementation process.

This is also critical for ensuring that the reforms being implemented now are sustained in the future when there will be no specialized help available (currently PIU helps in reform implementation). The ULBs need to take a long-term view of the entire process and devise training and capacity building plans accordingly.

ULBs should also engage the state machinery in a dialogue to devise such programmes that provide avenues for training the staff on a regular basis.

1.6.2 Sharpen focus on reforms that are lagging

Most of the ULBs need to focus upon reform areas that have been lagging behind and will need substantial focus in order to achieve the same. These have been briefly outlined below:

1.6.2.1 Integration of state and ULB level modules of E-Governance

While ULBs have implemented standalone modules, they will need to integrate the same with the state architecture that will eventually come in place. ULBs should work closely with the state and constantly deliberate on how best the two systems can be integrated

1.6.2.2 Municipal accounting

The finalization and adoption of OBS and preparation of subsequent closing Balance Sheets and financial statements has been achieved. The ULBs now need to expedite process of finalizing financial statements for the subsequent years in order to quickly move to the next level as far as reform milestones are concerned.

ULBs need to work closely with the Field level consultant (FLCs) to achieve this reform at the earliest.

1.6.2.3 Property tax

Ballia and Fatehpur need to move from the current discretionary methods to more transparent unit area based method for levying of PT.



1.6.2.4 User Charges

The current O & M cost calculation for water supply services does not include the electricity costs which results in very high cost recovery numbers being reported.

ULBs should formulate clear policy guidelines in order to effectively levy user charges for services such as water supply. The ground work for levying volumetric water tariffs should be initiated through outreach programmes with the help of community institutions in order to check resistance when the charges are eventually implemented.

User charges for SWM have been implemented in select ULBs in limited number of wards. There is a need for extending the user charges to all wards by accelerating the implementation of door to door collection.

1.6.2.5 Earmarking of funds for poor

This is a critical area of concern since most ULBs have not been able to meet most of the reform milestones for this agenda. Though separate budget codes have been adopted by most of the ULBs, the earmarking currently being practiced does not fulfil the objectives of the reform agenda.

1.6.2.6 Basic service to urban poor

This is another area where the ULBs need to proactively coordinate with the DUDA in order to achieve timely completion of survey and database creation which will allow for ascertaining the interventions required. This will also facilitate identification of expenditure that will be required and will subsequently help in earmarking of funds.

1.6.3 Build upon the momentum to achieve reforms

The UIDSSMT towns have gained momentum in implementing reforms under JNNURM. The ULBs should utilize this opportunity to push through the reforms in an accelerated manner to ensure that they meet the timelines committed for achieving the reforms.

Should the ULBs face any hurdles in implementing the reforms, they should proactively engage in constructive dialogue with the state level machinery to tackle the hurdles being faced. The ULBs should push the state into helping them clear roadblocks, like that of approval of Accounting Manual which is pending at the state level, in achieving the reform timelines as far as is possible.

1.6.4 Engage in a constructive dialogue with citizens

The ULBs should also engage the citizens in a constructive consultation process in order to solicit support from the people at large in achieving the reform agendas. This would not only help the ULB clear critical hurdles, like protests against revision of guidance values of PT, and further strengthen the process of reform implementation.

The ULBs should engage NGOs to reach out to people explaining the benefits of some of the reforms being implemented since most of the public opposition stems from misinformation. The NGOs can be requested to stage street plays, ward level consultations and other such platforms to create awareness about critical reform agendas like PT and User Charges.

This will also help the ULBs project an image of openness, transparency and will transmit a feeling amongst citizens that the ULB is willing to work 'with' them in making the city more liveable and efficient.

1.6.5 Improve intra and inter-department and agency coordination

Since more than one agency is party to implementation of the reforms, it is critical that ULBs take lead in coordination within the departments as well as amongst departments and agencies to ensure that



reforms are implemented seamlessly. This is also critical to identify issues, hurdles and bottlenecks likely in the process of implementation at an early stage so that mitigation measures can be put in place to keep the momentum of reform implementation from slipping.

Coordination between agencies also becomes important to ensure that the commitments are clearly communicated and the importance of implementing them within given timeframes is also not underestimated. The ULBs will not be able to report achievements and progress on reforms until and unless all agencies involved in reform implementation work in close coordination with each other. This will also allow for an efficient and duplication free implementation process.

1.6.6 Developing Annual training calendars and capacity building plan

Now that the pace of reforms is smooth and resistance has been mitigated amongst employees to adopt changes in the working environment of the ULB, it is important to sustain interest by providing regular trainings and capacity building. This is also crucial to sustain the reforms already implemented and to move to the next level of reforms. The goal of being 'self reliant' in implementing all reform modules needs to be in-built in the training calendar, where reform-wise key skill areas should be defined and trainings should be organised.



2. Appraisal of ULB level reforms – Ghaziabad

2.1 L1 – E-Governance

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Appointment of State-level Technology Consultant as State Technology Advisor	2006-07	Completed	<p>Government of Uttar Pradesh (GoUP) has appointed M/s Price Waterhouse Coopers (PWC) who prepared the "as-is" survey in the year 2007.</p> <p>Ministry of Urban Development (MoUD), Government of India (GoI) directed each state to prepare the state level uniform E-Governance Detailed Project Report (DPR) vide its letter numbered No: K-14012/119/09-NURM I.</p> <p>With regard to this, UD department of GoUP has appointed IIT Kanpur as state level technology consultant in 2009. IIT Kanpur has already submitted state level DPR to MoUD in the month of August 2010. The DPR is under the process of approval.</p> <p>However, E- Governance initiative was initiated under the Yamuna Action Plan in Ghaziabad Nagar Nigam (GhNN) and it has implemented the key E- Governance modules on a standalone basis. These Modules have been implemented based on DPR prepared for each of seven ULB that fall under the Yamuna Action Plan.</p>
Preparation of Municipal E-Governance Design Document (MEDD) on the basis of National Design Document as per NMMP	2007-08	In progress with delay	Preparation of MEDD is a part of state level common DPR, which is under progress.
Assessment of MEDD against National E-Governance Standards	2007-08	In progress with delay	So far, assessment has not been carried out. Since the MEDD document is as part of the state level E-Governance this will be completed upon the implementation of the state level DPR
Finalisation of Municipal E-Governance implementation action plan for the city	2008-09	In progress with delay	<p>E- Governance implementation action plan has been prepared under the Yamuna Action Plan and GhNN has been following such action plan for implementation of standalone modules.</p> <p>As directed by GoI and need of the state level uniform architecture, E-Governance plan has been considered under the state</p>



Reform milestones	Target year	Current status	Cumulative progress till March 2014
			level E-Governance DPR, which is under progress.
Undertaking Business Process Reengineering (BPR) Prior to migration to e-governance systems	2008-09	In progress with delay	A BPR report has been prepared by EGIS India Ltd. Systems are being re-aligned as per the need of the module
Appointment of Software consultant(s) / agency for development, deployment and training	2008-09	Completed	Yamuna Pollution Control Unit of UP JALNIGAM has appointed M/s Speck Systems Limited as software consultant for GNN in February, 2009 M/S Speck System Limited has imparted training to GhNN's staff on regular basis.
Exploring PPP option for different E-Governance services	2008-09	In progress with delay	GhNN had already implemented necessary e-governance module through YAP-II so the need for PPP option in initializing modules was not there. However Nagar Nigam has tie-up with AXIS bank on PPP basis for e-tendering, BDRS, Property tax, Water tax and different bill payments
Implementation of E-governance modules			<ul style="list-style-type: none"> • A core team has been formed comprising of each department head for implementation of e-governance at GHNN. 2 officers have been nominated as e-champions to coordinate amongst the different core committee members for implementation of e-governance program. • Capacity building and skill development has been done through in-house training by EGIS India Ltd in 2009-10, 2010-11. • Exposure visit was organised to Bhopal Nagar Nigam in 2011. • GhNN, through its e-governance module has now established a full-fledged CFC (Citizen Facility Centre) which covers following services: BDRS (Birth & Death Reddressal System); CRMS (Financial & Non Financial Related); Business Licenses; Ads & Hoardings; Collection of Cash; NOC for Building plan approvals; Municipal Assets; Special Permissions; Receipt
Property tax	2008-09	Completed	GhNN has made significant progress in property tax module prior to mission period. Computerization of database has been completed for all the properties. In addition to that, GhNN has appointed consultant to develop the GIS based mapping and software, which is under progress. Further, GHNN has started



Reform milestones	Target year	Current status	Cumulative progress till March 2014
			online payment through payment gateway tie-up with Axis Bank. This is also integrated to GHNN's website. With the adoption of OBS this module will be integrated with the accounting module
Accounting Software	2008-09	In progress with delay	GhNN has appointed M/S Sahni Bansal & Associates as field level accounting consultant in September, 2009 . As part of the scope of work, the consultant has deployed the Tally software for day-to-day data entries for both receipts and payments sides for the current financial year, which is in progress. Integration of other modules with accounting module is yet to be implemented. This would be carried out as part of state level DPR implementation,
Water Supply and Other Utilities	2009-10		GhNN collects water tax as part of property tax which is 10% of ARV. A single bill is served to the consumers which cover property tax, water tax, roads tax and other taxes.
Birth & Death Registration	2007-08	Completed	GhNN has the computerized birth and death registration. This has been carried out on a standalone basis. In addition to that, GhNN has the online registration where the citizen could update the database either for birth or death but the certificate can be issues at GhNN head quarters.
Citizens' Grievance Monitoring	2007-08	In Progress	GhNN has web based grievance system where the citizen can register his compliant on service provided by GhNN. Citizen can also view status of the complaint with respect to any action taken for its redressal. Citizen Facilitation Centre has also been established for Grievance Redress
Personnel Management System	Not Committed	Completed	GhNN has robust biometric based personal management system where the employees' attendance has been monitored on a regular basis. In addition to that, GhNN is also has a computerized employee payroll system in which employees salaries have been updated and further salaries have been credited to the respective bank accounts. It has also implemented Employee Information Module.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Procurement and Monitoring of Projects	Not Committed	In Progress	<p>GhNN does not have E-Procurement module but all the tenders have been uploaded on GhNN's website to access and download the tender documents by the contractors. State level E-Tendering module is being prepared.</p> <p>GhNN does not have internal computerized monitoring system for monitoring the works carried out by GhNN funds. For the UIDSSMT projects, implementations have been monitored by PMES.</p>
E – Procurement			
Project/Award Works			
Building Plan Approval	2011-12	No Initiative Taken	Ghaziabad Development Authority (GDA) is responsible for building plan approval. GhNN reported that software has been prepared and linked to GhNN's website. However, this software is limited to the NOC issuance component alone.
Health Programmes			
Licenses	2007-08	Completed	Licenses module has been implemented successfully and all the trade licenses have given as per the new system.
Solid Waste Management	2007-08	In progress with delay	<p>Vehicle tracking system through centralized monitoring system at Nagar Nigam head office has been made functional.</p> <p>Also, computerized weighing of solid waste is done on a daily</p>

2.1.1 Issues in implementation of the reform

- Efforts at integration of standalone modules like property tax, birth and death and trade licensing needs to be stepped up so that full benefits of e-governance can accrue.
- Implementation of State level Architecture is impacting the realization of full benefits of E Governance.
- A comprehensive plan for data migration to the state level architecture needs to be devised.

2.1.2 Action required by state government

- ULBs need to be made aware of the expected timelines when the state level architecture is likely to be operational and should issue guidelines for development of standalone modules to facilitate smoother integration and data migration at a later stage.
- Yearly training curriculum on E-Governance needs to be maintained to ensure sustainability of reform

2.1.3 Action required by ULB if any

- GhNN should explore more PPP models in providing e-governance services in order to make the system cost effective and efficient while minimising manpower requirements.



- Liaise with State Government to ensure that modules developed are customized well to ensure easy integration with state level modules

2.2 L2 – Municipal Accounting

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Appointment of consultants for development of State wide Municipal Financial Accounting Manual	-	In Progress	GOUP has appointed M/s IMG as consultants for preparation of State level Accounting Manual. The consultant has prepared the Accounting manual and the same has been submitted to state government for further approvals. Post the approval by GoUP, manual would be implemented in all the Urban Local Bodies (ULBs).
Completion & Adoption of Municipal Finance Account Manual in line with NMAM	2007-08		
GO/Legislation/Modification of Municipal Finance Rules for migrating to double-entry	2007-08		
Appointment of Field Level Consultant. (FLC)	2007-08	Completed with Delay	GhNN has appointed M/s M/S Sahni Bansal & Associates as FLC in the month of September, 2009. The scope of work of the consultant is to prepare the OBS, smooth migration to double entry accounting system and imparting the trainings to the accounts department. In addition to that, the consultant has deployed his team at GhNN for preparation of OBS and organising the trainings.
Training of personnel for new Acc. Sys	2007-08	In Progress with Delay	M/S Sahni Bansal & Associates has organized three rounds of training to the accounts departments. The trainings are being imparted on a regular basis.
Notification of Cut Off date for migration	2008-09	Completed with Delay	1st April, 2007 has been notified as the cutoff date for migration to DEAS
Completion of registers & valuation of Assets & Liabilities	2008-09		Valuation of assets and liabilities has been completed and the same has been placed on the website of GhNN.
Reengineered business processes to align with accrual-based accounting system	2008-09	Not Initiated	EGIS India Limited has prepared a BPR report for GHNN and submitted to State Government. Core team has been formed. GhNN has deputed 2 dedicated staffs for implementation of Accrual Accounting.
Drawing up of Opening Balance Sheet (OBS)	2009-10	OBS preparation completed	Opening Balance Sheet as on 1st April, 2007 has been prepared and audited and has been submitted for adoption by the Board
Drawing Provisional Opening Balance Sheet			



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Adoption of Provisional Opening Balance Sheet			
Finalisation of Opening Balance Sheet			
Full Migration into Double Entry Acc. Sys	2009-10	In progress with Delay	Currently, GhNN is working on both the cash based manual accounting system and DEAS. The accounting data for financial years 2007-08 to 2012-13 has already been input. Parallel work on ONLINE creation of accounting data on Accrual basis is in process.
Production of Financial Statements as per new system (BS and Expense & Income statements)	2009-10	In progress with delay	Yet to be prepared. GhNN is in the process of preparing the financial statements.
Commencement of External Audit of Financial Statements	Not Committed	In progress with delay	An external AUDITOR (CA), M/S Pramod Manoj & Co. has been appointed.
Commencement of preparation of Outcome Budgets	2008-09	Not Initiated	GhNN is yet to commence preparation of outcome budget.
Instituting of internal audit/control mechanism	Prior to MOA	Completed	Internal audit is undertaken by MLNP; however, MNLP undertakes only transaction audits. Capacity building of MNLPs required to undertake audits of DEAS based financial statements
Undertaking of credit rating	2011-12	Not Initiated	GhNN is yet to undertake credit rating.
Integrated Financial Management System			
Integration of system with Procurement Sys			
Integration of system with Water Contract Management System			
Integration of system with Payroll & Wage Payment System	2009-10	Not Initiated	GhNN does not have a robust system to integrate key financial modules under a single umbrella framework. Thus, some of the key modules have been developed on a standalone basis viz. payroll system, user charges, personnel management system, trade licensees and birth and death registration and property tax collections. Currently, the data entry for accounts is carried out in Tally software which is not completely integrated with the financial management system. FMS shall be developed at state level once state level E- Gov DPR shall be approved and eventually FAS shall be implemented in ULB.
Integration of system with Stores & Inventory Management System			
Integration of system with User Charges Billing Sys			
Integration of system with Tax Collection Sys			



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Integration of system with Procurement Sys			
Integration of system with Water Contract Management System			

2.2.1 Issues in implementation of the reform

- Drawing out a yearly Capacity building plan for the employees will be key to sustain the accounting reforms in the ULBs, especially given the fact that old accounting staff will be due for retirements in the near future.
- While an OBS has been prepared, the finalization and adoption of the same is still pending.
- Full migration to DEAS may stretch beyond the Mission period if implementation is not speeded up
- Performance, outcome and gender budgets can be effectively prepared only after the DEAS has been implemented fully
- Credit rating has not been undertaken which restricts the ULBs in understanding the current financial status and the steps that will be required to improve its financial health

2.2.2 Action required by state government

- Expedite the process for the approval of state level accounting manual prepared in line with the national accounting manual and the same to be implanted at ULBs across the state
- Develop uniform approach and methodology for preparation and implementation of budgetary reforms such as performance, outcome and gender budget at ULB level
- Initiate the process for amendment of the municipal acts by incorporating the required provisions for appointment of external audit

2.2.3 Action required by ULB if any

- Expedite the finalization and adoption of OBS in order to move facilitate quicker adoption and migration to DEAS
- Capacity building of the accounting department staff is a critical area that GhNN should focus on in a sustained and ongoing manner.

2.3 L3 – Property Tax

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Enhancing Coverage to all properties	MOA states "Implemented Prior to MOA"	In Progress	M/s Speck System Limited has been appointed as GIS consultant in February 2009 and house to house survey for GHNN limits. While GIS surveys have been completed, the reconciliation and verification of databases is ongoing. GIS survey had indicated that the total properties may be close to 3.34 lakhs. Currently , GhNN has 2.9 lakhs as of 2010-11.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
			There is however, no mechanism for bringing newly developing properties in the tax net since GhNN does not grant building permissions. No mechanism has been planned to update the GhNN's registers with such properties that are coming up.
Elimination of exemptions	2007-08	Completed as per timeline	GhNN has been implementing the reforms as per the state government amendments, which has been introduced in the legislation by GoUP.
<ul style="list-style-type: none"> Self Assessment System Migration – Setting up a team to draft legislation 	2006-07	Completed in advance for Residential Properties Not Initiated for Commercial Properties	GhNN is following Nagar Nigam Act, 1959. The amendment for Self-Assessment for Residential Property has been incorporated in the Nagar Nigam Act, 1959 & The Uttar Pradesh Municipal Corporation (Property Tax) (Second Amendment) Rules, 2009 have been framed. This has been effectively implemented for residential properties since year 2001. Unit area based method for PT for commercial and other non-residential uses is being deliberated at the state level. A decision on the same is expected by the end of 2010 or early 2011
<ul style="list-style-type: none"> Self Assessment System Migration – Stakeholder Consultations 	2007-08		
<ul style="list-style-type: none"> Self Assessment System Migration – Preparation of Draft Legislation 	2007-08		
<ul style="list-style-type: none"> Self Assessment System Migration – Enactment and Notification of Legislation 	2007-08		
<ul style="list-style-type: none"> Self Assessment System Migration – Implementation by Municipalities 	2008-09		
Setting Up non-discretionary method for PT	“Implemented Prior to MOA”	Completed	Already in place. Unit area method adopted in 2001 for calculation of property tax for residential buildings
<ul style="list-style-type: none"> GIS - Selection of Consultant 	2006-07	Completed with Delay	M/s Speck System Limited has been appointed as GIS consultant in February, 2009 to carry out house to house survey,



Reform milestones	Target year	Current status	Cumulative progress till March 2014
			preparation of GIS mapping and software development at GhNN.
<ul style="list-style-type: none"> GIS – Preparation of digital maps 	2007-08	In progress	Preparation of GIS based digital based is under progress.
<ul style="list-style-type: none"> GIS – Administration of PT using GIS 	2008-09	In Progress with Delay	Training has been given to employees on GIS and they are using GIS software. As house to house survey and mapping work is completed and associated tasks such as verification, validation and hearing is in progress.
Next/Anticipated revision of guidance values	Every Two years		Guidance Values have not been revised since introduction of Unit Area Method for residential Properties in 2001.
<ul style="list-style-type: none"> Deadline for adoption of guidance values 	Implemented Prior to MOA”	In Progress with Delay	Next revision is scheduled in the next year.
Taxpayer Education Programme – Preparation of Ready Reckoner	“Implemented Prior to MOA”	Completed for residential properties	A ready reckoner prepared for residential properties.
Taxpayer Education Programme – Camps For Doubts & Form Filling	“Implemented Prior to MOA”	Completed	Ward wise camps organized .Print and electronic media are being used for the tax payer’s education.
Taxpayer Education Programme – Website on PT issues/FAQs	2007-08	Completed as per timeline	GhNN website (www. Nagarnigamghaziabad.com) is providing all the information related to Property tax such as tax calculation, online payment and etc.
Establishing of Dispute Resolution Mechanism	“Implemented Prior to MOA”	Completed	Already in Place. Taxpayer’s grievances have been monitored by the municipal commissioner of GhNN
Rewarding Honest Tax Payer	“Implemented Prior to MOA”	Completed	10% rebate on payments made for current year’s demand notice before stipulated timeframe.
Achievement of defined 85 % coverage ratio in PT*	“Implemented Prior to MOA”	In progress	GhNN has increased its assessed properties from 2.3 lakhs in 2007-08 to present 3.10 lakhs in 2012-13 indicating coverage of 93%. However, GIS survey has indicated there is a growth of 15% in the city; incremental properties to the tune 1.92 lakhs have been covered under tax net. Upon completion of GIS survey there is a possibility that many new properties would be added to the property tax net.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
			Also, GhNN has appointed an officer of the rank Add. Municipal Commissioner to co-ordinate with GDA on upcoming properties. The same information will be updated in e-Governance module of Building Permissions which in turn feeds the property tax module to update the related information of maps and other information with ground reality.
Achievement of defined 90% collection ratio in PT*	“Implemented Prior to MOA”	Completed with delay	Total demand in 2012-13 was Rs. 69.13 crores. The collection was Rs. 63.81 crores which indicates a collection efficiency of 92.30%.
Improving arrear collection ($\leq 10\%$)*	2009-10	Completed with Delay	Arrear collection efficiency was 70% in 2012-13 Arrears as % of total demand were at 8.4% in 2012-13

2.3.1 Issues in implementation of the reform

- Self-assessment system has not been implemented effectively for all the properties within the GhNN
- Strengthen mechanism or monitoring system with GDA for bringing newly developed or developing properties under the PT net

2.3.2 Action required by state government

- Transfer the town planning (building plan permissions) functions to ULBs to avoid lack of coordination between departments
- Constitute a committee for introduction of self assessment system for commercial buildings by amending the municipal acts.
- Commence political consensus for revision in guidance value for every two years.
- State should start the process for implementation of area based/ Capital value system

2.3.3 Action required by ULB if any

- GhNN should create mechanism for regular update of GIS maps and databases for keeping the PT framework up to date
- GhNN should setup a mechanism to track and coordinate with GDA on upcoming properties.

2.4 L4 – User Charges

Reform Milestones	Target Year	Current Status	Cumulative Progress Till March 2014
Formulate and adopt a policy on User Charges including targeting of subsidies, full realization of O&M costs	2007-08	In Progress with Delay	ULBs have been empowered to levy and collect the User Charges for civic services such as Water Supply, SWM, Sewer etc through the Amendment in UP Municipal Act, 1916 in September 2009.



Reform Milestones	Target Year	Current Status	Cumulative Progress Till March 2014
			Volumetric Tariffs are not levied for water supply at present; Only water tax and sewer tax have been levied as part of property tax (10 % of ARV) instead of usage. ULB shall start door to door collection charges for SWM. Presently there is no effective policy of GoUP on user charges.
Setting up of body for recommending UC structure	2007-08	Completed	Done vide G.O. or G.O. U.P. issued on 16-02-2011
Establishment of Proper Accounting System			
<ul style="list-style-type: none"> Water Supply and Sewerage 	2009-10	In progress with delay	Head wise O&M cost for Water supply and Sewer is being separately calculated. Cost centre wise accounting shall be adopted once State level accounting approved.
<ul style="list-style-type: none"> Solid Waste Management 	2007-08	In progress with delay	Cost centre (separate budget) wise accounting system is yet to be started for key service provided by GhNN such as water supply, sewerage and SWM. However, Head wise accounting is as part of the main budget.
<ul style="list-style-type: none"> Public transport 	Not Applicable	Not Applicable	This function has not been transferred to GhNN.
Achieving new service standards			
<ul style="list-style-type: none"> Water supply – LPCD 	2009-10	In Progress with Delay	Presently 405 MLD water is supplied in City, however required water supply is 510MLD. Under UIDSSMT scheme, 11 new Tube-Wells 2 CWR, 2 OHT has already been commissioned. Remaining 3 TW, 1 CWR and 2 OHT will be commissioned shortly. Presently GNN is supplying 4 hours WS a day. GhNN has also fixed Service Level Bench Marks and working towards achieving them. GPRS/GSM based system on tube wells is being installed to automate the system for enhanced monitoring and system efficiency.
<ul style="list-style-type: none"> Waste supply – Hours of supply 	2011-12		
<ul style="list-style-type: none"> Water supply – Non-revenue water 	2009-10		
<ul style="list-style-type: none"> Sewerage - % of population covered (60%) 	2011-12	In Progress	GhNN claimed that 78% of population has been covered under sewerage network. However, service standards are yet to be achieved.
<ul style="list-style-type: none"> Sewerage - % of sewerage 			
<ul style="list-style-type: none"> Solid Waste Management 	2009-10	In Progress with Delay	Door to Door waste collection, segregation, transportation and composting- All these 4 works has been



Reform Milestones	Target Year	Current Status	Cumulative Progress Till March 2014
			transferred to A to Z Infrastructures Ltd. Since February 2011. The work is temporarily stopped due to legal issues with respect to dumping ground and also with the vendor.
<ul style="list-style-type: none"> Public transport 	Not Applicable	NA	Not Applicable
Achieving new UC structure			
<ul style="list-style-type: none"> Water Supply 	2008-09	Not Initiated	<p>ULBs are allowed to charge either a water charge or a water tax (calculated as a % of ARV), whichever is higher.</p> <p>Currently, water and sewer tax are levied as part of property tax (10% and 3% for both water and sewerage services) A proposal has been mooted to charge water supply at Rs. 75 per month per household. However, its implementation is possible only after the Board adopts the proposal</p> <p>Water supply network has been implemented by Jal Nigam and metering shall be done by it; no progress in the field of volumetric tariff decision has been made.</p>
<ul style="list-style-type: none"> Sewerage 	2008-09		
<ul style="list-style-type: none"> Solid waste management 	2007-08	In progress with Delay	User charges of Rs 30 per household per month have been decided and resolution has also been passed. However, actual levy is yet to be initiated. The private operator will start collecting charges once it's teams are operational in the city.
<ul style="list-style-type: none"> Public transport 	Not Applicable	NA	NA
Achieving Volume based tariff & 100% metering	2011-12	In progress	<p>A survey has been conducted for installation of water meters in the HH supplied with piped WS. Tender has been called and finalized for installation of water meters.</p> <p>The ULB estimates that NRW and UFW are 10% each.</p>
Max. Target for non-revenue water (5%)	2009-10		
Max. Target for Unaccounted water (30%)	2009-10		
Study on quantification & impact of subsidies	2007-08	Not Initiated	No such formal study conducted and no plans have been indicated to undertake the same.
Tabling & Approval of study on subsidies by Municipality	2008-09	Not Initiated	



Reform Milestones	Target Year	Current Status	Cumulative Progress Till March 2014
Achieving of Full Recovery in OM from UC-WS*	2009-10	In Progress with Delay	During 2012-13, the O & M cost for water supply was Rs. 26.05 crores. The collection from water and sewer taxes was Rs. 26.13 crores. This implies that complete O & M cost is being recovered. However, O & M cost calculations do not compute electricity charges as part of the cost. If, electricity charges to the tune of Rs 4.5 crores are added, then the O&M recovery would be 85.53%
Achieving of Full Recovery in OM from UC-Sewerage*	2011-12		Data for 2012-13 for sewerage is not available for analysis. During the previous appraisal, GHNN claimed that in FY 2010, it had collected Rs. 264.84 lakhs as against O&M cost of Rs. 202.48 lakh through sewerage tax indicating cost recovery of 76%. However, since electricity cost is not included in O & M cost, actual cost recovery cannot be estimated at the ULB level. GHNN has started a PPP project for stopping encroachments on the Hindon Canal, by engaging with commercial enterprises working the area. The canal has been covered with removable structures and given on lease to enterprises for running commercial establishments. The enterprises are also responsible for ensuring that the canal is not clogged, in which case a penalty will be levied. The ULB is engaged in a win-win situation through this PPP model where it is earning revenue and reducing costs for maintenance and desilting of canal.
Achieving of Full Recovery in OM from UC-SWM*	Not Committed	In Progress with Delay	User charges of Rs 30 per household per month have been decided and resolution has also been passed. The Concession Agreement has been finalized in February 2011. The actual implementation of user charges will start once the private operator mobilizes his resources in the city. However it has yet to start levy of UC for SWM. GhNN will cross subsidize the SWM services.
Achieving of Full Recovery in OM from UC-Public Transport	Not Applicable	NA	Not applicable



2.4.1 Issues in implementation of the reform

- The fact that electricity costs are not considered while computing the O & M charges for water supply and sewerage skews the reporting of actual O & M cost. This results in exaggerated reporting to O & M cost recovery since the demand raised and collected is significantly higher than the reported O & M cost.
- The GhNN has started work towards achieving the service level benchmarks and would require training, capacity building and handholding support for its implementation.

2.4.2 Action required by state government

- Regular in-house trainings and monitoring on service level benchmarking, water auditing and NRW.
- Constitute a committee for formulation of User Charges structure for all the ULBs for core services such as water, sewerage and SWM. The current framework of ULBs being allowed to choose from a pre-determined set of volumetric user charges may not prove to be very effective since the actual cost of providing services may differ from city to city. Hence, ULB need to be given a certain level of autonomy in deciding the volumetric tariffs for its services. The state may choose to create a ceiling beyond which user charges cannot be fixed.
- Constitute a committee for effective implementation of metering across the state and monitor ongoing efforts closely to ensure that benefits accrue in controlling NRW and UFW.
- As a facilitative measure, the state needs to urgently expedite the process of approval of state level accounting manual which will allow for effective accounting practices to be put in place.
- Appoint a consultant for preparation of approach and methodology for carrying out subsidy studies at ULB level..

2.4.3 Action required by ULB if any

- Segregated accounting of core civic services should be started at the earliest
- GhNN should intensify drives for regularization of unauthorized water connections across GhNN. If need be, the state government should be requested to organize sensitization and awareness building trainings for elected representatives to drive home the advantage of regularizing connections. Subsequently, software should be developed for water billing.
- Commence tax payer’s education and awareness program on payment of user charges based on volumetric tariff. Communicate the benefits of paying taxes to lower the public resistance.
- GhNN should initiate the process for quantifying the subsidies for services provided by GhNN.

2.5 L5 – Internal Earmarking of Funds for Services to Urban Poor

Reform Milestones	Target Year	Current Status	Cumulative Progress Till March 2014
Reform in Accounting & Budgeting Codes to identify income and expenditure for poor	2007-08	No initiative taken	Codes have been identified in UP Municipal Accounting manual which is yet to be approved and adopted. Presently no such system. Only head for development fund allocation for Urban Poor has been kept.
Creation of separate Fund in Accounting	2007-08	No initiative taken	Separate fund has been created since 2008-09.



Reform Milestones	Target Year	Current Status	Cumulative Progress Till March 2014
System for Services Of Poor			
Amendments in Accounting Rules for Services Of Poor.	2007-08	No initiative taken	These amendments are possible only after the accounting manual is approved and adopted at the ULB level
Max. Total Revenue Expenditure Target for Services Of Poor (20%)	2009-10	No initiative taken	No separate revenue expenditure.
Max. OWN Revenue Expenditure Target for Services Of Poor (20%).	2009-10	In progress	25% of development budget is allocated for facilities like roads and street lighting etc.
Max. Capital Expenditure Target for Services Of Poor (20%).	2009-10	Completed	No separate revenue expenditure. Only 25% of development budget is allocated

2.5.1 Issues in implementation of the reform

- No separate Fund for urban poor is operational; allocation only on development budget.
- Need for enhancing understanding on outcome budgeting.

2.5.2 Action required by state government

- Expedite the process for obtaining the approval from state government for state level accounting manual at the earliest
- Amend the municipal acts in order to introduce separate urban poor budget
- Devise a mechanism to track the revenue and capital expenditure incurred by respective ULB in urban poor areas

2.5.3 Action required by ULB if any

- GhNN should initiate the process for separate budget for urban poor
- GhNN should ensure that budget allocation is as per the commitments. Also, GhNN should ensure that expenditure incurred towards development of urban poor areas.
- GhNN should initiate the mechanism for updating the database on a regular basis on capital works carried by GhNN.

2.6 L6 – Basic Services to Urban Poor

Reform Milestones	Target Year	Current Status	Cumulative Progress Till March 2014
Formulation and adoption of comprehensive policy and services to poor	No info	In progress	At state level GoUP has launched several schemes for providing basic services to urban poor which include security of tenure and improved housing at affordable prices. Schemes which are being implemented are Sarv Jan Hitay Gareeb Avas (Slum Area) Malikana Haq Yojna, Manywar Shri Kanshi Ram Ji Shahri Avas Yojna. District Urban Development



Reform Milestones	Target Year	Current Status	Cumulative Progress Till March 2014
			Authority (DUDA) is responsible for implementation of such schemes.
Survey of Poor HH	2007-08	In progress with delay	Household survey has been completed and 111 slums have been identified
Database creation for targeting HH level schemes	2008-09	In progress with delay	100% House Hold survey of Urban Poor has been completed with clear-cut socioeconomic parameters including number of family's and number of slums.
Ranking Prioritisation of Poor Settlements.	2008-09	In progress with delay	Is ongoing with the database creation
Max. Achievement of HH level piped WS* (40%)	Not committed	In progress with delay	75% of total HHs have piped WS. There are 215 public taps; average distance from households is around 300 meters. There are 5987 Hand Pumps & 370 tube wells of different capacities. There are 28 water tankers. However integrated approach targeting the service standards is yet to be evolved.
Max. Achievement of Public Taps (defined hours)*	Not committed		
Max. Achievement of Public Taps (def. dist from HH)*	2007-08		
Max. Achievement of Hand-pumps/Tube-wells* - 20%	2009-10		
Max. Achievement of Water Tanker Supply* - 2 to 5	,2007-08		
Max. Achievement of HH level toilets* - 85%	2009-10	In progress	GhNN indicated that all dwelling units consist of one toilet. However, information pertaining to numbers of dwelling units consisting individual toilet is not available.
Max. Achievement of defined disposal sys for HH toilets* 11-85%	2009-10	-	
Max. Achievement of Comm. Toilet Seats* (to be used for floating population) -85%	2009-10	In progress with Delay	91 Community toilets are operational in Ghaziabad Municipal Area. GhNN is working with Sulabh International for open defecation free city.
Max. Achievement of Avg. dist of Community Toilets from HH* (to be used for floating population)	2009-10		
Max. Achievement of def. disposal Sys for Community Toilets*(to be used for floating population)	2009-10		
Max. Achievement of Underprivileged Facilities in	2009-10		



Reform Milestones	Target Year	Current Status	Cumulative Progress Till March 2014
Community Toilets. (to be used for floating population)			
Max. Achievement in Pucca Housing	Not Committed	In progress	GDA has already given 1376 units to the Urban Poor. 1500 units are under implementation. Other than this DUDA has been constructing 1444 units out of which 802 units have been completed.
Max. Achievement in Night Shelters for homeless (Average Distance to be travelled)	Not Committed	Completed	14 Night Shelters has been prepared for Homeless with basic amenities. Average distance is 500 mts (from Bus & Railway Station)
Def. Achievement in Street Sweeping	2008-09	In Progress	Street sweeping has been carried out on a regular basis. GhNN has also initiated night sweeping.
Def. Achievement in Waste Collection	2008-09		Waste collection has also been carried out on a regular basis.
Def. Achievement in lifting waste from Community Bins	-	-	No Information
Def. Achievement in HH access to Pucca Roads	2009-10	In progress	All the slums have CC roads which is access to main roads.
Def. Achievement in Cluster access to Pucca Roads	2009-10		GHNN claimed that DUDA has prepared DPR for 28 slum pockets for development of Pucca Roads, Storm Water drain and street light.
Def. Achievement in HH access to covered SW drains	2009-10		
Def. Achievement in Street illumination	2010-11	In progress	GhNN claimed that most of the slums have sodium vapour street lights.
Def. Achievement in Anganwadi/Crèche	2010-11	In progress	GhNN does not directly play a role in this. A separate government department oversees this function. Information regarding numbers of Aanganwaadi's and enrolment figures are not available.
Def. Achievement in Community Halls	2011-12	-	There are 20 community halls located the city.
Def. Achievement in Preventive Health Care (advisory)	Not Committed		
Def. Achievement in Curative HealthCare – reliability	2009-10	In progress	Primary health centres are operational. However, these services are provided by the health department of GoUP. ULB did



Reform Milestones	Target Year	Current Status	Cumulative Progress Till March 2014
Def. Achievement in Curative HealthCare – distance	2009-10	-	not indicate any plans for taking over these functions
Def. Achievement in Pri.Edu – Enrolment	2007-08	In progress	GhNN claimed that currently 100% enrolment in ULB run schools. However, the staff for the schools is maintained by the state government owing to limited financial capacity of the ULB.
Def. Achievement in Pri.Edu – Drop Out	2009-10	-	GhNN claims that there are no drop outs from the schools run by them.
Def. Achievement in Pri.Edu – distance	2008-09	-	The distance is claimed to be 200 mts from Households
Other			Training has been imparted to urban poor and micro credit is also have been availed.

2.6.1 Issues in implementation of the reform

- Database creation and analysis of the results is a critical activity. Delays in the same would result in BSUP infrastructure services being impacted
- Absence of guidelines for achievement of service standards to urban poor areas

2.6.2 Action required by state government

- State Government should help ULB in formulating the guideline for achieving service standard in urban poor areas. It would help to focus on service delivery by ULB
- Set up supervision and monitoring mechanism for achieving service standards for services for urban poor

2.6.3 Action required by ULB if any

- Coordinate with DUDA Ghaziabad in identifying the needs of urban poor and pursue it in achieving the services standards falling under its purview.
- Initiate project development process for urban poor through preparation and finalization of DPRs, issuance of tenders and award of contracts as soon as possible and request for handholding support to the state government for execution of the such projects.



3. Appraisal of ULB level reforms – Gorakhpur

3.1 L1 – E-Governance

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Appointment of State-level Technology Consultant as State Technology Advisor	2006-07	In Progress	<p>Government of Uttar Pradesh (GoUP) has appointed M/s Price Waterhouse Coopers (PWC) as state level consultant for carrying out the "as-is" survey in the year 2007.</p> <p>Ministry of Urban Development (MoUD), Government of India (GoI) directed each state to prepare the state level uniform E-Governance Detailed Project Report (DPR) vide its letter numbered No: K-14012/119/09-NURM I.</p> <p>With regard to this, UD department of GoUP has appointed IIT Kanpur as state level technology consultant in 2009. IIT Kanpur has already submitted state level DPR to MoUD in the month of August 2010. The DPR is under the process of approval.</p> <p>However, Gorakhpur Nagar Nigam (GoNN) was initiated the computerisation process in the year 1987-88 through World Bank funding support. As part of this, GoNN was implemented the computerized payroll system since 1993.</p>
Preparation of Municipal E-Governance Design Document (MEDD) on the basis of National Design Document as per NMMP	2007-08	Completed	IIT Kanpur has already submitted state level DPR to MoUD in the month of August 2010. DPR was sanctioned in Nov-2010.
Assessment of MEDD against National E-Governance Standards	2007-08	In Progress with Delay	So far, assessment has not been carried out. Since the MEDD document is as part of the state level E-Governance, DPR which is under progress.
Finalisation of Municipal E-Governance implementation action plan for the city	2007-08	In Progress with Delay	Action plans have been finalized and are in the process of being implemented.
Undertaking Business Process Reengineering (BPR)	2007-08	In Progress with Delay	So far, GoNN has not undertaken the BPR for institutional mapping and improving the service delivery mechanism.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Prior to migration to e-governance systems			<p>However some of the ongoing efforts at GoNN are listed below:</p> <ul style="list-style-type: none"> An E-governance cell has been formed in which Municipal Commissioner is the chairman; Dy Municipal Commissioner is the Administrative coordinator Programmer/Asst Programmer has been appointed to look after all modules running in GoNN. 2 e-champions have been identified to support the programmers and provide time to time training to the staff. 6 computer trainers have also been outsourced who are available throughout the office time to literate the staff in computer and help them in running the software application. Integration of zones is under process as part of BPR. It has been proposed to be connected through LAN / RFID. At HQ 2 Xeon servers have been placed for maintaining Database Server / Web Server .
Appointment of Software consultant(s) / agency for development, deployment and training	2007-08	Completed with Delay	<p>GoNN has appointed M/s Uptron India Limited as software consultant at GoNN. In addition to that, GoNN has in house capabilities for development and implementation of standalone E-Governance modules such as payroll system and birth and death registration. GoNN has its own software experts where the trainings have been imparted to its staff on regular basis.</p>
Exploring PPP option for different E-Governance services	2007-08	In Progress with Delay	<p>GoNN has not explored PPP route to implement E-Governance modules. However, state level DPR would certainly provide way forward to GoNN in terms of exploring PPP route for implementation of modules through PPP route.</p> <p>There are some modules which cannot be considered as full pledged PPP models. For example, GoNN has taken initiative in online property tax payment through AXIS Bank payment gateway where GoNN pays nominal fees to AXIS bank on yearly basis and get the services.</p>
Implementation of E-governance modules			
Property tax	Implemented Prior to MOA	Completed	<ul style="list-style-type: none"> GIS based integrated property tax system is being used and



Reform milestones	Target year	Current status	Cumulative progress till March 2014
			<p>computerization of database of all properties has been completed through in house software for property tax module developed by GoNN</p> <ul style="list-style-type: none"> • Online payment gateway is operational. Two collection points are also there which have been linked with the property tax software on real time basis. • PT module has to be integrated with the accounting module, which would be taken up as part of DPR implementation.
Accounting Software	2007-08	In Progress with Delay	<p>Since the inception of GoNN to till date, GoNN has cash based manual accounting system.</p> <p>Recently, GoNN has appointed M/S Habibullah & Company as field level accounting consultant. As part of the scope of work, the consultant has deployed the Tally software for day-to-day data entries for both receipts and payments sides for the current financial year, which is in progress.</p> <p>With regard to integration of other modules with accounting module is yet to be implemented. This would be carried out as part of state level DPR implementation.</p>
Water Supply and Other Utilities	2007-08	Not Initiated	<p>GoNN is not collecting the direct user charges from consumers; hence, GoNN does not have a water supply module.</p> <p>However, GoNN collects water tax as part of property tax which is 12% of ARV. Single bill is served to the consumers which cover property tax, water tax, roads tax and other taxes.</p> <p>Also, GoNN has list of the water connections in the city but it needs be verified and validated and some of the connections are to be regularized in order to develop the software for water service.</p>
Birth & Death Registration	Implemented Prior to MOA	Completed	<p>GoNN has computerized birth and death registration since the year 2003. This has been carried out on a standalone basis.</p> <p>In addition to that, GoNN has online registration where the citizen could update the database either for birth or death but the certificate can be issued at GoNN head quarters.</p>



Reform milestones	Target year	Current status	Cumulative progress till March 2014
			Analytical reports from birth and death databases are also generated on an ongoing basis.
Citizens' Grievance Monitoring	Implemented Prior to MOA	Completed	GoNN has web based grievance system where the citizen can register his complaint on service provided by GoNN. Further the complaint sent to the respective department for early redressal. GoNN has also established call centre for grievance registration.
Personnel Management System	Not Committed	In Progress	GoNN does not have a full fledged Human Resource (HR) module for updation of service books, leave and attendance status. Database on Employees salary, PF, Bonus is digitized since March 1993. Computerization of Pension has been achieved. Regular updation of database is being done as per guideline of SLNA This module would be fully developed as part of state level DPR implementation.
Procurement and Monitoring of Projects	Not Committed	In Progress	
E – Procurement			GoNN does not have a E-Procurement module but all the tenders have been uploaded on GoNN's website to access and download the tender documents by the contractors.
Project/Award Works			PMES is being used for monitoring all works.
Building Plan Approval	2011-12	No Initiative Taken	Gorakhpur Development Authority (GDA) is responsible for Building Plan approval. GDA has developed software for online application of building plan approval, although approval mechanism is manual. GoNN has developed system for recording the new building plan data while issuing NOC for future use in property tax assessment.
Health Programmes	Not Committed		
Licenses		In Progress	Licenses section is computerized through software developed by Nagar Nigam Gorakhpur to generate various reports & collecting licenses fees.
Solid Waste Management		Not Initiated	GoNN has not taken any initiatives towards this module implementation.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Any other mode			One Zonal Office has a computerized collection centre where computerized receipts are issued and the posting of the amount deposited is done. Further it is integrated with the Property tax software. Website is operational and updated periodically. i.e. www.nngp.gov.in .

3.1.1 Issues in implementation of the reform

- Implementation of state level E-Governance architecture is impacting the full E-Governance implementation.
- Integration of various modules will be necessary to derive the full benefits of e-governance reforms.

3.1.2 Action required by state government

- Emphasize the critically of approval of DPR at the Central Government level. .
- Develop a roadmap for implementation of E-Governance modules.
- Create an E-Governance cell for showcasing the best practices implemented by the ULBs. Further, these best practices could be replicated in other ULBs.
- Organize capacity building trainings for the ULBs staff. Also, there is a need for yearly training curriculum on E-Governance.
- Organize exposure visits for ULB officials to learn from best practices in other places.

3.1.3 Action required by ULB if any

- GoNN has to appoint the consultant for preparation of BPR report.
- The newly created PPP cell should explore more options for PPPs in e-governance to reduce cost of reform.

3.2 L2 – Municipal Accounting

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Appointment of consultants for development of State wide Municipal Financial Accounting Manual	-	In Progress	GOUP has appointed M/s IMG as consultants for preparation of State level Accounting Manual. The consultant has prepared the Accounting manual and the same has been submitted to state government for further approvals. Post the approval by GoUP, Accounting manual would start implementing from all the Urban Local Bodies (ULBs).
Completion & Adoption of Municipal Finance Account Manual in line with NMAM	2007-08		
GO/Legislation/Modification of Municipal Finance Rules for migrating to double-entry	2007-08		
Appointment of Field Level Consultant	2007-08	Completed with Delay	GoNN has appointed M/s Habibullah & Company as FLC in the month of September, 2010. The scope of work



Reform milestones	Target year	Current status	Cumulative progress till March 2014
			consultant is to prepare the OBS, migration to double entry accounting system and imparting the trainings to the accounts department. In addition to that, the consultant has deployed two financial experts at GoNN for preparation of OBS and organising the trainings.
Training of personnel for new Acc. Sys	2007-08	In Progress with Delay	M/s Habibullah & Company has organized trainings for the personnel of accounts departments.
Notification of Cut Off date for migration	2007-08	In progress with Delay	Currently both systems are being run in parallel
Completion of registers & valuation of Assets & Liabilities	2008-09		GoNN reported that register of assets and liabilities has been prepared
Drawing up of OBS	2008-09	In progress with Delay	GoNN reported that OBS for 1st April, 2009 has been prepared, audited and adopted.
Drawing Provisional Opening Balance Sheet			
Adoption of Provisional Opening Balance Sheet			
Finalisation of Opening Balance Sheet			
Full Migration into Double Entry Acc. Sys	2008-09	In progress with Delay	Full migration is yet to be achieved
Production of Financial Statements as per new system (BS and Expense & Income statements)	2008-09	Not Initiated	Financial statements for 2009-10 have been prepared and audited. Financial statements for 2011-12 and 2012-13 is under process
Reengineered business processes to align with accrual-based accounting system		Not Initiated	GoNN doesn't have BPR report and has considered achieving the same under a state level policy. The policy has been submitted for further approvals. Post the approval by state government; it will be implemented in each ULB.
Commencement of External Audit of Financial Statements	Not Committed	In progress with delay	External audit of OBS and Balance sheet for FY 2009-10 is complete. External audit of BS for 2010-11 is under process
Commencement of preparation of Outcome Budgets	2009-10	Not Initiated	GoNN is preparing outcome budget. However, ULB still needs more training in executing the same.
Instituting of internal audit/control mechanism	Prior to MOA	Completed	Transaction Audit is conducted by MNLP; MNLP does not have the capacity to undertake DEAS based financial statements' audit



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Undertaking of credit rating	2011-12	Not Initiated	ULB is yet to undertake credit rating.
Integrated Financial Management System	2009-10	Not Initiated	<p>GoNN does not have a robust system to integrate key financial modules under the one umbrella. Thus, some of the key modules which have been developed on a standalone basis such as payroll system, user charges system and the tax collections.</p> <p>Currently, the data entry for accounts is carried out in Tally software which is not completely integrated with the financial management system.</p> <p>FAS shall be developed at state level once state level E- Gov DPR shall be approved and eventually FAS shall be implemented in all ULBs.</p>
Integration of system with Procurement Sys			
Integration of system with Water Contract Management System			
Integration of system with Payroll & Wage Payment System			
Integration of system with Stores & Inventory Management System			
Integration of system with User Charges Billing Sys			
Integration of system with Tax Collection Sys			
Integration of system with Procurement Sys			
Integration of system with Water Contract Management System			

3.2.1 Issues in implementation of the reform

- Capacity of the employees is a challenge for GoNN for effective implementation of new system
- Performance, outcome and gender budgets can be effectively prepared only after the DEAS has been implemented fully.
- Credit rating has not been undertaken

3.2.2 Action required by state government

- Expedite the process for the approval of state level accounting manual prepared in line with the national accounting manual and the same to be implanted at ULBs across the state.
- Develop uniform approach and methodology for preparation and implementation of budgetary reforms such as performance, outcome and gender budget at ULB level
- Initiate the process for amending the municipal acts by incorporating the required provisions for appointment of external audit.

3.2.3 Action required by ULB if any

- Expedite the finalization of financial statements for the previous financial years at the earliest to ensure faster switch to DEAS on a full time basis
- Regular, systematic and ongoing efforts at capacity building of the accounting department staff is critical to sustain accounting reforms.



3.3 L3 – Property Tax

Reform milestones	Target year	Current status	Cumulative progress till Sept 2010
Enhancing Coverage to all properties	MoA states "Implemented Prior to MOA"	Completed	GIS survey has been completed and the ULB claims 100% coverage.
Elimination of exemptions	2007-08	Completed as per timeline	The exempted properties are covered under GIS survey and have been brought under Tax net.
<ul style="list-style-type: none"> Self Assessment System Migration – Setting up a team to draft legislation 	2006-07	Completed in advance for Residential Properties Not Initiated for Commercial Properties	GoNN is following Nagar Nigam Act, 1959. The amendment for Self-Assessment for Residential Property has been incorporated in the Nagar Nigam Act, 1959 & The Uttar Pradesh Municipal Corporation (Property Tax) (Second Amendment) Rules, 2009 have been framed. This has been effectively implemented for residential properties since year 2003. However, such frameworks for non-residential properties are yet to be introduced in the Nagar Nigam Act.
<ul style="list-style-type: none"> Self Assessment System Migration – Stakeholder Consultations 	2007-08		
<ul style="list-style-type: none"> Self Assessment System Migration – Preparation of Draft Legislation 	2007-08		
<ul style="list-style-type: none"> Self Assessment System Migration – Enactment and Notification of Legislation 	2007-08		
<ul style="list-style-type: none"> Self Assessment System Migration – Implementation by Municipalities 	2008-09	Completed in advance for residential properties Not Initiated for Commercial Properties	Self assessment for the residential buildings was implemented in 2003-04. Online payment system was also introduced in 2008. Self assessment systems for commercial and industrial buildings have not been introduced. However on-line system of calculations has been developed as base rates and formulation have been developed and put on GoNN's website.
Setting Up non-discretionary method for PT	"Implemented Prior to MOA"	Completed	Already in place. Unit area method adopted in 2003 for calculation of property tax for residential buildings.



Reform milestones	Target year	Current status	Cumulative progress till Sept 2010
<ul style="list-style-type: none"> GIS - Selection of Consultant 	2006-07	Completed with Delay	GoNN appointed M/S Rolta India Limited as GIS consultant in May 2003. However, it discontinued work thereafter and reappointed in August 2009.
<ul style="list-style-type: none"> GIS – Preparation of digital maps 	2007-08	Completed with delay	GIS based maps have been prepared. Verification of data has been completed. Objections are simultaneously being heard and settled.
<ul style="list-style-type: none"> GIS – Administration of PT using GIS 	2008-09	Completed with Delay	GIS based maps have been prepared. Training is being imparted to personnel from computer department for working on the GIS software.
Next/Anticipated revision of guidance values			Guidance values have not been revised since introduction of Unit Area Method for residential Properties in 2003.
<ul style="list-style-type: none"> Deadline for adoption of guidance values 	No timeline committed	In Progress with delay	Next revision is scheduled in 2011 and Resolution has been passed in this regard. The revised rates will be applicable from 01 April 2012.
Taxpayer Education Programme – Preparation of Ready Reckoner	“Implemented Prior to MOA”	Completed for residential properties	A ready Reckoner prepared for residential properties.
Taxpayer Education Programme – Camps For Doubts & Form Filling	“Implemented Prior to MOA”	Completed	Ward wise camps organized. Print and electronic media are being used for the taxpayer’s education.
Taxpayer Education Programme – Website on PT issues/FAQs	2007-08	Completed as per timeline	GoNN website (www.nngkp.gov.in) is providing all the information related to Property tax such as tax calculation, online payment and etc.
Establishing of Dispute Resolution Mechanism	“Implemented Prior to MOA”	Completed	Already in Place. Taxpayer’s Grievances have been monitored by the Municipal Commissioner of GoNN.
Rewarding Honest Tax Payer	“Implemented Prior to MOA”	Completed	10% rebate on payments made for current year’s demand notice before stipulated timeframe.
Achievement of defined 85 % coverage ratio in PT*	“Implemented Prior to MOA”	Completed	Presently total 1.25 lakh properties (i.e both residential and commercial properties) are under property tax net. There are 2600 un-assessed holdings and 5948 exempted holdings. Coverage ratio reported is 98%.
Achievement of defined 90% collection ratio in PT*	“Implemented Prior to MOA”	Completed	In 2012- 13, the total demand was Rs. 20.04 crores and the collection was Rs.



Reform milestones	Target year	Current status	Cumulative progress till Sept 2010
			18.94 crores which indicates a collection efficiency of 94.5%.
Improving arrear collection ($\leq 10\%$)*	2009-10	In Progress with delay	Arrear collection efficiency was reported to be 92% for 2012-13. Arrears as percentage of total demand were 5.6%

3.3.1 Issues in implementation of the reform

- Self assessment system has not been implemented effectively for all the properties within the GoNN
- Need for strengthening coordination between GDA and GoNN to bring new buildings in the property tax net
- No mechanism or monitoring system for bringing newly developed or developing properties under the PT net

3.3.2 Action required by state government

- Transfer the town planning (building plan permissions) functions to ULBs to avoid lack of coordination between departments
- Constitute a committee for introduction of self assessment system for commercial buildings by amending the municipal acts.
- Commence political consensus for revision in guidance value for every two years.
- State should start the process for implementation of area based/ Capital value system by obtaining through a state government approval
- State should develop a uniform methodology for development of software for property taxation for all the cities.

3.3.3 Action required by ULB if any

- GoNN will need to monitor the progress made by the GIS consultant on a regular basis for timely completion of the work
- GoNN should setup a mechanism to track and coordinate with GDA on upcoming properties.

3.4 L4 – User Charges

Reform milestones	Target year	Current status	Cumulative progress till Sept 2010
Formulate and adopt a policy on User Charges including targeting of subsidies, full realization of O&M costs	2007-08	In Progress with Delay	ULBs have been empowered to levy and collect the User Charges for civic services such as Water Supply, SWM, Sewer etc through the Amendment in UP Municipal Act, 1916 in September 2009. No volumetric tariff at present. Only water tax and sewer tax have been levied as part of property tax (% of ARV) instead of usage. GoNN shall start door to door collection charged for SWM. Presently there is no effective policy of GoUP.



Reform milestones	Target year	Current status	Cumulative progress till Sept 2010
Setting up of body for recommending UC structure	2007-08	Completed	A committee has been formed for deciding user charges for SWM in the chairmanship of Municipal Commissioner.
Establishment of Proper Accounting System			Cost centre (separate budget) wise accounting system is yet to be started for key service provided by GoNN such as water supply, sewerage and SWM. However Head wise accounting is as part of the main budget.
<ul style="list-style-type: none"> Solid Waste Management 	2007-08	In progress with delay	Cost centre (separate budget) wise accounting system is yet to be started for key service provided by GoNN such as water supply, sewerage and SWM. However, head wise accounting is as part of the main budget. GoNN has signed PPP agreement for SWM.
<ul style="list-style-type: none"> Public transport 	Not Applicable	Not Applicable	
<ul style="list-style-type: none"> Water Supply and Sewerage 	2007-08	In progress with delay	Head wise O&M cost for Water supply and Sewer is being separately calculated. Cost centre wise accounting shall be adopted once State level accounting manual shall be approved.
Achieving new service standards			
<ul style="list-style-type: none"> Water supply – LPCD 	2009-10	In Progress with Delay	Presently Water Supply is 94 MLD as against the demand of 114 MLD. Present coverage of water supply network is 65%. It was indicated that Service Standards shall be achieved upon implementation of water supply projects. As per SLB report NRW is 30%
<ul style="list-style-type: none"> Waste supply – Hours of supply 			
<ul style="list-style-type: none"> Water supply – Non-revenue water 			
<ul style="list-style-type: none"> Sewerage - % of population covered (60%) 	2011-12	Not Initiated	As per SLB report 2011-12 Sewerage coverage is 11.58%. Service standards are yet to be achieved.
<ul style="list-style-type: none"> Sewerage - % of sewerage 			
<ul style="list-style-type: none"> Solid Waste Management 	2009-10	In Progress with Delay	Door to door collection has been started in 2 wards presently. Eventually all wards shall be covered.
<ul style="list-style-type: none"> Public transport 	Not Applicable	NA	Not Applicable
Achieving new UC structure			



Reform milestones	Target year	Current status	Cumulative progress till Sept 2010
<ul style="list-style-type: none"> Water Supply 	2008-09	Not Initiated	<p>GoNN has not been collecting the direct user charges. Currently, water and sewer tax has been levied as part of property tax which is levied as 12% and 3% for both water and sewerage services).</p> <p>However UC structure are yet to be evolved</p> <p>Water supply network has implemented by Jal Nigam and metering shall be done by it and no progress in the field of volumetric tariff decision has been made.</p>
<ul style="list-style-type: none"> Sewerage 	2008-09		
<ul style="list-style-type: none"> Solid waste management 	2007-08	In progress with Delay	Formulation of User Charges is under progress and yet to be finalised.
<ul style="list-style-type: none"> Public transport 	Not Applicable	NA	NA
Achieving Volume based tariff & 100% metering	Not Committed	Not Initiated	<p>GoNN adopted a drive for regularization of unauthorized water connection. Since last nine months about 14560 connections have been legalized. Total water connections are 58125.</p>
Max. Target for non-revenue water (5%)	2009-10		
Max. Target for Unaccounted water (30%)	2009-10		
Study on quantification & impact of subsidies	2008-09	Not Initiated	<p>No formal study has been conducted. Initiatives have been planned for the same</p> <p>Appointment of consultant for study of subsidies is under process.</p>
Tabling & Approval of study on subsidies by Municipality	2008-09	Not Initiated	
Achieving of Full Recovery in OM from UC-WS*	2009-10	In Progress with Delay	The recovery is 43.46% of O & M cost for FY 2012-13. The O & M cost calculation includes electricity charges
Achieving of Full Recovery in OM from UC-Sewerage*	2011-12		Sewerage numbers were not reported separately
Achieving of Full Recovery in OM from UC-SWM*	Not Committed	In Progress with Delay	<p>Door to door collection has been started in 7 wards presently. Eventually all wards shall be covered. SWM is being developed through PPP</p> <p>Formulation of User Charges is under progress and yet to be finalised</p>
Achieving of Full Recovery in OM from UC-Public Transport	Not Applicable	NA	Not applicable



3.4.1 Issues in implementation of the reform

- Calculation of O & M charges does not include electricity cost which skews the picture in terms of recovery
- Achieving the service level benchmarks would be a challenge and would require considerable efforts and capacity building of staff; use of PPP models and effective monitoring.

3.4.2 Action required by state government

- Monitor the project implementation on a regular basis to complete the project within the timelines, which will improve the service delivery further.
- Impart the trainings on skills development for better service delivery. Such trainings are service level benchmarking, water auditing and NRW.
- Constitute a committee for formulation of User Charges structure for all the ULBs for core services such as water, sewerage and SWM.
- Constitute a committee for effective implementation of metering across the state.
- Take the steps to amend the municipal acts to introduce separate budgeting for all core services to track the O&M and capital expenditure.
- Appoint a consultant for preparation of approach and methodology for carrying out subsidy studies at ULB level.

3.4.3 Action required by ULB if any

- GoNN should coordinate with Jal Nigam for completion of water supply projects and installation of water meters at the earliest.
- Segregated accounting of core civic services should be started at the earliest
- Commence tax payer's education and awareness program on payment of user charges based on volumetric tariff. Communicate the benefits of paying taxes to lower the public resistance
- GoNN should explore PPP/Outsourcing route for meeting service level benchmarks
- GoNN should initiate the process for quantifying the subsidies for services provided by GoNN

3.5 L5 – Internal Earmarking of Funds for Services to Urban Poor

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Reform in Accounting & Budgeting Codes to identify income and expenditure for poor	2007-08	In progress with delay	Separate budgeting codes have been provided for. Accounting codes can be provided only after the accounting manual is approved and adopted
Creation of separate Fund in Accounting System for Services Of Poor.	2007-08	No initiative taken	Presently no such system is available with GoNN. This can be implemented only after the new accounting manual shall be approved and adopted in the ULB.
Amendments in Accounting Rules for Services Of Poor.	2007-08	No initiative taken	No separate accounting for services to Urban poor.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Max. Total Revenue Expenditure Target for Services Of Poor (20%)	2009-10	No initiative taken	No separate revenue expenditure. Earmarking on Development Budget to the tune of 25.12% in 2012-13
Max. Own Revenue Expenditure Target for Services Of Poor (20%).	2009-10	In progress	25 % of Development Budget is allocated for facilities like roads and street lighting etc.
Max. Capital Expenditure Target for Services Of Poor (20%).	2009-10	Completed	25% of Development Budget is allocated.

3.5.1 Issues in implementation of the reform

- No separate Fund for poor is operational; 23% of development budget has been earmarked for the services to urban poor areas.

3.5.2 Action required by state government

- Expedite the process for obtaining the approval from state government for state level accounting manual at the earliest
- Amend the municipal acts in order to introduce separate urban poor budget
- Have a mechanism to track the revenue and capital expenditure incurred by respective ULB in urban poor areas

3.5.3 Action required by ULB if any

- GoNN should ensure that budget allocation is as per the commitments. Also, GoNN should ensure that expenditure incurred towards development of urban poor areas.
- GoNN should initiate the mechanism for updating the database on a regular basis on capital works carried by GoNN.

3.6 L6 – Basic Services to Urban Poor

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Formulation and adoption of comprehensive policy and services to poor	No info	In progress	At state level GoUP has launched several schemes for providing basic services to urban poor which include security of tenure and improved housing at affordable prices. Schemes which are being implemented are Sarv Jan Hitay Gareeb Avas (Slum Area) Malikana Haq Yojna, Manywar Shri Kanshi Ram Ji Shahri Avas Yojna. District Urban Development Authority (DUDA) is responsible for implementation of such schemes. Presently, HH level survey for Urban Poor is being carried out by DUDA Gorakhpur. Upon arriving at findings, it suitable



Reform milestones	Target year	Current status	Cumulative progress till March 2014
			recommendations in the context of findings, concerning comprehensive policy & services to poor shall be made.
Survey of Poor HH	2007-08	In progress with delay	Presently Slums have been identified (i.e 110 numbers of slums) and 60% of HH level survey for Urban Poor has been completed by DUDA Gorakhpur.
Database creation for targeting HH level schemes	2008-09	In progress with delay	To be completed after the completion of HH level Survey.
Ranking Prioritisation of Poor Settlements.	2008-09	In progress with delay	To be completed after the creation of database
Max. Achievement of HH level piped WS* - 40%	2009-10	In progress with delay	Presently number of hours for water supply is 12 and approximately 3975 hand-pumps have been installed in slum area. Also, 11 water tankers are in operation. However integrated approach targeting the service standards are yet to be evolved.
Max. Achievement of Public Taps (defined hours)*	2009-10		
Max. Achievement of Public Taps (def. dist from HH)*	2007-08		
Max. Achievement of Hand-pumps/Tube-wells* - 20%	2009-10		
Max. Achievement of Water Tanker Supply* - 2 to 5	2007-08		
Max. Achievement of HH level toilets* - 85%	2009-10	In progress	GoNN indicated that presently 95% of households have been covered with household level individual toilets
Max. Achievement of defined disposal sys for HH toilets* - 70% and 85%	2009-10	-	
Max. Achievement of Comm. Toilet Seats* (to be used for floating population) - 70% and 85%	2009-10	In progress with Delay	There are total 86 Community toilets at a distance of 300 mt and comprising 926 seats have been constructed in urban poor area.
Max. Achievement of Avg. dist of Community Toilets from HH* (to be used for floating population)	2009-10	-	
Max. Achievement of def. disposal Sys for Community Toilets*(2009-10		



Reform milestones	Target year	Current status	Cumulative progress till March 2014
to be used for floating population)			
Max. Achievement of Underprivileged Facilities in Community Toilets. (to be used for floating population)	2009-10		
Max. Achievement in Pucca Housing	Not Committed	In progress	A total 1500 dwelling units have been constructed under Kashiram Awas Yojan and handed over to the urban poor. Another 1239 dwelling units are in construction stage under IHSDP.
Max. Achievement in Night Shelters for homeless (Average Distance to be travelled) – 60% and 85%	2009-10	Not Initiated	Night shelters are under construction
Def. Achievement in Street Sweeping	2008-09	In Progress	Street sweeping has been carried out on a regular basis. GoNN has also initiated night sweeping.
Def. Achievement in Waste Collection	2008-09		Waste collection has also been carried out on a regular basis.
Def. Achievement in lifting waste from Community Bins	-	-	No Information is available
Def. Achievement in HH access to Pucca Roads	2009-10	In progress	All the slums have CC roads which is access to main roads.
Def. Achievement in Cluster access to Pucca Roads	2009-10		
Def. Achievement in HH access to covered SW drains	2009-10	In progress	ALL the slums have been covered with RCC drains.
Def. Achievement in Street illumination	2010-11	In progress	Sodium vapour street lights have been installed in Slum area. However Coverage of slum area through street lights is not known.
Def. Achievement in Anganwadi/Crèche	2010-11	In progress	There are around 229 Anganbadi within GoNN.
Def. Achievement in Community Halls	2011-12	-	There are 16 community halls have been located the city.
Def. Achievement in Preventive Health Care (advisory)	Not Committed	In progress -	Primary health centres are operational. However, these services are provided by the health department of GoUP.



Reform milestones	Target year	Current status	Cumulative progress till March 2014		
Def. Achievement in Curative HealthCare – reliability					
Def. Achievement in Curative HealthCare – distance					
Def. Achievement in Pri.Edu – Enrolment				In progress	GoNN claimed that currently 100% enrolment in primary education. However, Education Department of GoUP has been looking after the education services in the city.
Def. Achievement in Pri.Edu – Drop Out				-	No Information is available.
Def. Achievement in Pri.Edu – distance					
Other			Training has been imparted to urban poor and micro credit is also have been availed.		

3.6.1 Issues in implementation of the reform

- Slow progress of HH level survey and analysis of its findings will lead to delay in formulation of area specific comprehensive policy for service to urban Poor and database creation. While broad level benchmarks have been identified, an integrated plan will evolve only after the HH survey analysis is completed
- Absence of guidelines for achievement of service standards to urban poor areas

3.6.2 Action required by state government

- State Government should help ULB in formulating the guideline for achieving service standard in Urban Poor areas. It would help to focus on service delivery by ULB
- Set up supervision and monitoring mechanism for achieving service standards for services for urban poor

3.6.3 Action required by ULB if any

- Initiate PPP based projects for slum development to provide cost effective infrastructure to the poor with in-built mechanisms for O&M
- Involve CBOs and NGOs more actively in O&M of infrastructure.



4. Appraisal of ULB level reforms – Ballia

4.1 L1 – E-Governance

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Appointment of State-level Technology Consultant as State Technology Advisor	2006-07	Completed with delay	Government of Uttar Pradesh (GoUP) has appointed M/s Price Waterhouse Coopers (PWC) as state level consultant for carrying out the "as-is" survey in the year 2007. Ministry of Urban Development (MoUD), Government of India (GoI) directed each state to prepare the state level uniform E Governance Detailed Project Report (DPR) vide its letter numbered No: K-14012/119/09-NURM I. National Informatics Centre is implementing the E-Governance project and is developing the modules. So far, Birth and Death registration module has been developed and would be implemented soon. In addition to this, property tax module is also in progress.
Preparation of Municipal E-Governance Design Document (MEDD) on the basis of National Design Document as per NMMP	2007-08	Completed with delay	Preparation of MEDD is as part of state level common DPR, and the same has been prepared by the state government and approved by MoUD
Assessment of MEDD against National E-Governance Standards	2007-08	In Progress with Delay	MEDD was part of the E-Governance DPR submitted by the state which has been approved by MoUD
Finalisation of Municipal E-Governance implementation action plan for the city	2008-09	Completed with delay	As per the directives of DLB, Ballia NagarPalika Parishad (BNP) appointed software consultant M/s Fa-GEOCAD SYSTEM in 2007, which has prepared an E Governance Action Plan. In addition, E-Governance action plan is also a part of state level E-Governance DPR which is in the process of being implemented
Undertaking Business Process Reengineering (BPR) Prior to migration to e-governance systems	2008-09	In Progress with Delay	So far, BNP was not undertaken the BPR for institutional mapping and improving the service delivery mechanism. However, state government has committed that this would be taken as part of state level DPR. As of now, Birth and death registration, property tax and accounting modules are being developed.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Appointment of Software consultant(s) / agency for development, deployment and training	2008-09	Completed in advance Training is in progress	BNP has appointed M/S Fa-GEOCAD SYSTEM in 2007 as software consultant. Training session has been organised by software consultant.
Exploring PPP option for different E-Governance services	2009-10	In Progress with Delay	BNP has not explored PPP route to implement E-Governance modules. However, state level DPR would certainly provide way forward to BNP in terms of exploring PPP route for implementation of modules through PPP route.
Implementation of E-governance modules			Stand alone Software modules are used Property tax, Birth & Death registration, payroll & Employee information System and citizen grievance monitoring system. Presently Tally is being used for Accounting.
Property tax	2008-09	Completed	Computerization of database has been completed for all the properties. In addition to that, Property tax module is also installed at BNP. Bills have been issued through this module. The property tax users can view their bills online through its website and pay their tax through the website. However, this module has to be integrated with the accounting module, which would be taken up as part of state level DPR implementation.
Accounting Software	2008-09	Completed with Delay	BNP has appointed M/S P.Krishna Agrawal & Associates as field level accounting consultant. As part of his scope of work, the consultant has deployed the Tally software for day-to-day data entries for both receipts and payments sides for the BNP financials. The data entry has been carried out on a regular basis. Integration of various other modules will be carried out as part of state level DPR implementation.
Water Supply and Other Utilities	2009-10	Initiated	BNP is collecting fixed user charges of Rs 50.51 per month from the each household. In addition, it collects water tax as part of property tax which is 10% of ARV. A consolidated bill is being served to the consumer which covers property tax and water tax. Recently, BNP has regularised the illegal water connection in the city (around 1210 connections), with this initiative the number of water connections have been increased in the city. Further, BNP is planning to



Reform milestones	Target year	Current status	Cumulative progress till March 2014
			deploy software to track water connections and further levy water charges on water supply services.
Birth & Death Registration	2007-08	Completed with delay	BNP has implemented Birth & Death module. Presently it issues computerized Birth & Death certificates at BNP office. However online registration where the citizen could update the database either for birth or death is yet to be implemented. BNP has taken initiative to facilitate the birth and death registrations by involving local Cyber cafés by filling the forms and submission of the forms to the authority.
Citizens' Grievance Monitoring	2007-08	Completed with delay	BNP has web based grievance system where the citizen can register his complaint on service provided by BNP. Further the complaint is forwarded to the respective department for early redressal.
Personnel Management System	2008-09	completed	BNP has employee payroll system & employee information system which also comprise service book of employee.
Procurement and Monitoring of Projects	Not Committed	In Progress	E-Procurement will be implemented as part of state level architecture implementation. Currently, tenders are uploaded on the website
E – Procurement			
Project/Award Works			BNP don't have internal computerized monitoring system for monitoring the works carried out by BNN.
Building Plan Approval	2011-12	Not Initiated	Regulated Area Authority is responsible for Building Plan approval in BNP area. BNP is responsible for issuing the NOC to the users for which it has deployed a computerized system.
Health Programmes - Licenses		Completed	Development of trade license module is under progress.
Health Programmes - Solid Waste Management		Initiated	Collection and transportation of solid waste has been awarded to M/s A 2 Z company which uses its own software for this module
Any other mode			BNP has one computerized collection center where computerized receipts are issued and the posting of the amount deposited is done. Further it is integrated with the Property tax software. BNP claimed that its website is operational and updated periodically. i.e www.nnpballia.in . However presently it gives error message and not accessible.



4.1.1 Issues in implementation of the reform

- BNP is facing capacity constraints in implementing E-Governance reforms. BNP has developed and implemented standalone modules for property tax, birth and death and trade licensing
- Integration of standalone modules with state level architecture will be an area that will require major focus
- Limited capacity building efforts have been made at BNP
- Limited coordination between para-statal agencies and BNP is also impacting the implementation of modules for tasks being performed by para-statal agencies

4.1.2 Action required by state government

- Create an E-Governance cell for showcasing the best practices implemented by the ULBs. Further, these best practices could be replicated in other ULBs
- Organize capacity building trainings for the ULBs staff. Also, there is a need for yearly training curriculum on E-Governance
- Organize exposure visits for ULB officials to learn from best practices in other places

4.1.3 Action required by ULB

- BNP has to appoint the consultant for preparation of BPR report
- Build capacities of the staff by organizing study tours and exposure visits
- BNP needs to focus on skill development programme by organizing in house trainings
- BNP needs to explore PPP route wherever possible. In this regard, BNP has to initiate the process to get the approvals from general board. With reference to this, BNP has to create PPP cell at BNP

4.2 L2 – Municipal Accounting

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Appointment of consultants for development of State wide Municipal Financial Accounting Manual	-	In Progress	GOUP has appointed M/s IMG as consultants for preparation of State level Accounting Manual. The consultant has prepared the Accounting manual and the same has been submitted to state government for further approvals. Post the approval by GoUP, accounting manual would be adopted by all ULBs
Completion & Adoption of Municipal Finance Account Manual in line with NMAM	2007-08		
GO/Legislation/Modification of Municipal Finance Rules for migrating to double-entry	2007-08		
Appointment of Field Level Consultant	2007-08	Completed with Delay	BNP has appointed M/S P. Krishna Agrawal & Associates in March 2014. The scope of work of the consultant is to prepare the OBS, smooth migration to double entry accounting system and imparting the trainings to the accounts department. However, institutional capacity of BNP seems to be poor. In addition to that, the consultant shall deploy two financial experts at BNP for



Reform milestones	Target year	Current status	Cumulative progress till March 2014
			preparation of OBS and organising the trainings.
Training of personnel for new Acc. Sys	2008-09	Completed with Delay	M/S P. Krishna Agrawal & Associates has organized first round of training to the accounts departments. The trainings are being imparted as and when required.
Notification of Cut Off date for migration	2008-09		Cut-off date is 1st April, 2009
Completion of registers & valuation of Assets & Liabilities	2009-10	Completed with Delay	The Assets and valuation report has been prepared and the same has been incorporated in the final opening balance sheet has audited
Drawing up of OBS	2009-10	Completed with Delay	Opening balance sheet for 2009-10 has been prepared by incorporating the assets and valuation report. The OBS has been audited and adopted
Drawing Provisional Opening Balance Sheet			
Adoption of Provisional Opening Balance Sheet			
Finalisation of Opening Balance Sheet			
Full Migration into Double Entry Acc. Sys	2009-10	In progress with Delay	BNP is in the process of migrating to DEAS.
Production of Financial Statements as per new system (BS and Expense & Income statements)	2009-10	Not Initiated	Financial statement for 2009-10 has been prepared
Reengineered business processes to align with accrual-based accounting system	2008-09	Not Initiated	BNP don't have BPR report and has considered achieving the same under a state level policy. The policy has been submitted for further approvals. Post the approval by state government; it will be implemented in each ULB.
Commencement of External Audit of Financial Statements	Not Committed	In progress with delay	BNP has prepared the OBS and the same has been audited by the external auditor – Kapoor Kamal and Associates In addition to that, CAG undertakes audits on a regular basis.
Commencement of preparation of Outcome Budgets	2008-09	Not Initiated	BNP is yet to commence preparation of outcome budget. The state government claimed that the government would take steps to initiate the outcome budget and performance budgets at ULB level.
Instituting of internal audit/control mechanism	Implemented Prior to MOA	Completed	Internal Audit system is in place



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Undertaking of credit rating	2011-12	Completed with delay	BNP has been rated BB in the year 2008-09
Integrated Financial Management System	2009-10	Not Initiated	<p>BNP doesn't have the robust system to integrated key financial modules under the one umbrella. Thus, some of the key modules have developed as a standalone basis such as payroll system, user charges system and the tax collections.</p> <p>Currently, the data entry for accounts is carried out in Tally software which is not completely integrated with the financial management system.</p> <p>FAS shall be developed at state level once state level E- Gov DPR shall be approved and eventually FAS shall be implemented in all ULBs.</p>
Integration of system with Procurement Sys			
Integration of system with Water Contract Management System			
Integration of system with Payroll & Wage Payment System			
Integration of system with Stores & Inventory Management System			
Integration of system with User Charges Billing Sys			
Integration of system with Tax Collection Sys			
Integration of system with Procurement Sys			
Integration of system with Water Contract Management System			

4.2.1 Issues in implementation of the reform

- Capacity of the employees is a huge challenge for BNP for effective implementation of new system
- Limited understanding of DEAS will impact the achievement of commitments of accounting reforms
- Performance, outcome and gender budgets can be effectively prepared only after the DEAS has been implemented fully

4.2.2 Action required by state government

- Expedite the process for the approval of state level accounting manual prepared in line with the national accounting manual and the same to be implanted at ULBs across the state
- Impart training to accounts department on DEAS system. Moreover, state should prepare the training curriculum in this regard
- Prescribe the cut off dates for preparation of OBS and full migration to DEAS and also develop an effective monitoring and supervisory mechanism to assess the progress

4.2.3 Action required by ULB if any

- Capacity building of the accounting department staff is a critical area that BNP should focus on
- BNP should ensure that adequate budget is allocated for the implementation of municipal accounting reforms



4.3 L3 – Property Tax

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Enhancing Coverage to all properties	MOA states "Implemented Prior to MOA"	In Progress	BNP claimed that there are 17125 assessed properties and only 1877 un-assessed properties. BNP appointed M/s Fa-GEOCAD SYSTEM in 2006 as GIS consultant to carry out house to house GIS survey for BNP limits and mapping of individual properties. House to House survey has already been completed and mapping of individual properties was completed in 2008. Owing to this new properties have been found at the end of the GIS survey. Also, verification, validation and hearing has been completed. Thus, billing based on GIS survey would start soon.
Elimination of exemptions	2007-08	-	Around 456 properties have been exempted from the property tax net
<ul style="list-style-type: none"> Self Assessment System Migration – Setting up a team to draft legislation 	2006-07	In Progress with Delay for Residential Properties. Not Initiated for Commercial Properties	BNP claimed that Board of councillor has already approved the self-assessment system for residential properties and notification in this regard also been issued.
<ul style="list-style-type: none"> Self Assessment System Migration – Stakeholder Consultations 	2007-08		
<ul style="list-style-type: none"> Self Assessment System Migration – Preparation of Draft Legislation 	2007-08		
<ul style="list-style-type: none"> Self Assessment System Migration – Enactment and Notification of Legislation 	2007-08		
<ul style="list-style-type: none"> Self Assessment System Migration – Implementation 	2008-09		



Reform milestones	Target year	Current status	Cumulative progress till March 2014
by Municipalities			
Setting Up non-discretionary method for PT	“Implemented Prior to MOA”	Completed	Already in place; Adoption of Self Assessment Unit area method is in progress for residential buildings.
<ul style="list-style-type: none"> GIS - Selection of Consultant 	2006-07	Completed	BNP appointed M/S Fa-GEOCAD SYSTEM as GIS consultant in 2006.
<ul style="list-style-type: none"> GIS – Preparation of digital maps 	2007-08	Completed with delay	GIS based digital MAPS have already been prepared. Household surveys and mapping is completed in all 26 wards in 2008. Further, updation of the GIS mapping and survey has been completed in the year 2009 and 2010
<ul style="list-style-type: none"> GIS – Administration of PT using GIS 	2008-09	In Progress with Delay	With regard to Administration is using GIS, the tax department needs to get sufficient training in order to operate GIS software which is yet to be provided. Training would be taken up as soon as the department completed all the tasks.
Next/Anticipated revision of guidance values			Guidance Values was revised in 2009-10 which 10 years after the previous revision in 1999.
<ul style="list-style-type: none"> Deadline for adoption of guidance values 	Following is mentioned in MoA “Every Two Year”	In Progress with Delay	BNP has not indicated next schedule for guidance value revision.
Taxpayer Education Programme – Preparation of Ready Reckoner	“Implemented Prior to MOA”	In Progress	The ready reckoner is in place for taxpayer education programme. The ready reckoner is also uploaded on the web site of BNP
Taxpayer Education Programme – Camps For Doubts & Form Filling	“Implemented Prior to MOA”	Completed	Ward wise camps organized
Taxpayer Education Programme – Website on PT issues/FAQs	2007-08	In Progress	BNP indicated that its website (www.nnpballia.in) is providing all the information related to Property tax such as tax calculation, online payment and etc.
Establishing of Dispute Resolution Mechanism	“Implemented Prior to MOA”	Completed	It indicated that such mechanism is already in place.
Rewarding Honest Tax Payer	“Implemented Prior to MOA”	In Progress	BNP has started giving rebate to timely tax payers.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Achievement of defined 85 % coverage ratio in PT*	2009-10	In progress with delay	BNP claimed that there are 17125 are assessed properties and 1877 are un assessed properties. This indicates 90% coverage ratio.
Achievement of defined 90% collection ratio in PT*	2009-10	Completed To be a continuous process	In 2012-13, the total demand was Rs. 61.68 lakhs and the total collection was Rs. 55.75 lakhs which indicates a collection efficiency of 90.4%.
Improving arrear collection (<=10%)*	2009-10 - 20% 2010-11- 10%	In progress	Arrear collection efficiency reported for 2012-13 is 78%. Arrears, as indicated are 10.5% of total demand

4.3.1 Issues in implementation of the reform

- Self assessment system has not been implemented effectively for all the properties within the BNP
- Lack of coordination between BNP and Regulatory Authority to bring new buildings in the property tax net
- No mechanism or monitoring system for bringing newly developed or developing properties under the PT net

4.3.2 Action required by state government

- Transfer the town planning (building plan permissions) functions to ULBs to avoid lack of coordination between departments
- Constitute a committee for introduction of self-assessment system for commercial buildings by amending the municipal acts.
- Commence political consensus for revision in guidance value for every two years.
- State should start the process for implementation of area based/ Capital value system by obtaining through a state government approval
- State should develop a uniform methodology for development of software for property taxation for all the cities.

4.3.3 Action required by ULB if any

- BNP should organize camps to resolve the issues to improve the collections
- BNP should explore outsourcing route for collection of property tax to enhance the collection efficiency
- BNP should setup a mechanism to track and coordinate with Regulatory Authority on upcoming properties

4.4 L4 – User Charges

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Formulate and adopt a policy on User	2007-08	In Progress with Delay	ULBs have been empowered to levy and collect the User Charges for civic services



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Charges including targeting of subsidies, full realization of O&M costs			such as Water Supply, SWM, Sewer etc through the Amendment in UP Municipal Act, 1916 in September 2009. No volumetric tariff at present. But BNP is collecting fixed user charges of Rs 50.51 per month from the each household for water supply. In addition, it collects water tax as part of property tax which is 10% of ARV. Presently there are no user charges or tax for sewerage and SWM.
Setting up of body for recommending UC structure	2007-08	No Initiative taken	No such body was constituted at state level or at BNP level.
Establishment of Proper Accounting System	2007-08	In Progress with delay	Cost centre (separate budget) wise accounting system is yet to be started for key service provided by BNP such as water supply, sewerage and SWM.
<ul style="list-style-type: none"> ▪ Solid Waste Management 	2007-08	In progress with delay	However Head wise accounting is as part of the main budget.
<ul style="list-style-type: none"> ▪ Public transport 	Not Applicable	Not Applicable	This function has not been transferred to Nagar Nigam.
<ul style="list-style-type: none"> ▪ Water Supply and Sewerage 	2007-08	In progress with delay	Head wise O&M cost for Water supply and Sewer is being separately calculated. Cost center wise accounting shall be adopted once State level accounting manual shall be approved.
Achieving new service standards			
<ul style="list-style-type: none"> ▪ Water supply – LPCD 	2009-10	-	Service level benchmarks have been fixed but information shared is not adequate to understand the improvements
<ul style="list-style-type: none"> ▪ Waste supply – Hours of supply 			
<ul style="list-style-type: none"> ▪ Water supply – Non-revenue water 			
<ul style="list-style-type: none"> ▪ Sewerage - % of population covered (60%) 	2011-12		
<ul style="list-style-type: none"> ▪ Sewerage - % of sewerage 			
<ul style="list-style-type: none"> ▪ Solid Waste Management 	2009-10	In Progress with delay	M/s A to Z company is involved in collection and transportation of waste to proposed treatment plant. GoUP appointed Deloitte consultant for Bidding process for SWM for 19 UIDSSMT towns.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
<ul style="list-style-type: none"> Public transport 	Not Applicable	NA	Not Applicable
Achieving new UC structure			
<ul style="list-style-type: none"> Water Supply 	2008-09	Not Initiated	<p>BNP is collecting fixed user charges of Rs 50.51 per month from the each household for water supply. In addition, it collects water tax as part of property tax which is 10% of ARV. Presently there are no user charges of tax for sewerage and SWM. However UC structure is yet to be evolved at state level and at ULN level.</p> <p>No progress in the field of volumetric tariff decision has been made and even no initiatives pertaining to installation of water meters have been made.</p>
<ul style="list-style-type: none"> Sewerage 	2008-09		
<ul style="list-style-type: none"> Solid waste management 	2007-08	Not Initiated	Presently there are no user charges for SWM is levied. And BNP is yet to propose any UC structure for SWM.
<ul style="list-style-type: none"> Public transport 	Not Applicable	NA	NA
Achieving Volume based tariff & 100% metering	2011-12	Not Initiated	No progress is reported.
Max. Target for non-revenue water (5%)	2009-10		
Max. Target for Unaccounted water (30%)	2009-10		
Study on quantification & impact of subsidies	2007-08	Not Initiated	No formal study has been conducted.
Tabling & Approval of study on subsidies by Municipality	2008-09	Not Initiated	No such formal study conducted.
Achieving of Full Recovery in OM from UC-WS*	2009-10	Not Initiated	In 2012-13, the recovery of O & M cost is reported at 105%. This is primarily because the electricity charges are not accounted as part of O & M cost
Achieving of Full Recovery in OM from UC-Sewerage*	2011-12		Currently, Sewer Tax or User Charges for the same has not been levied.
Achieving of Full Recovery in OM from UC-SWM*	Not Committed	Not Initiated	Development of SWM project on PPP basis is proposed and bidding is under progress.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Achieving of Full Recovery in OM from UC-Public Transport	Not Applicable	NA	Not applicable

4.4.1 Issues in implementation of the reform

- No volumetric tariff levied for water supply. However BNP is collecting fixed user charges of Rs 52.50 per month from the each household for water supply.
- While benchmarks have been developed and are being pursued, information on the same is not available

4.4.2 Action required by state government

- Monitor the project implementation on a regular basis to complete the project within the timelines, which will improve the service delivery further.
- Impart the trainings on skills development for better service delivery. Such trainings are service level benchmarking, water auditing and NRW.
- Constitute a committee for formulation of User Charges structure for all the ULBs for core services such as water, sewerage and SWM.
- Constitute a committee for effective implementation of metering across the state.
- Take the steps to amend the municipal acts to introduce separate budgeting for all core services to track the O&M and capital expenditure.

4.4.3 Action required by ULB if any

- BNP should coordinate with Jal Nigam for completion of water supply projects and installation of water meters at the earliest.
- Segregated accounting of core civic services should be started at the earliest
- BNP should initiate a drive for regularization of unauthorized water connections across BNP. Subsequently, software should be developed for water billing.
- Commence tax payer’s education and awareness program on payment of user charges based on volumetric tariff. Communicate the benefits of paying taxes to lower the public resistance.
- BNP should explore PPP/Outsourcing route in waste collection and recovery of the user charges.
- BNP should initiate the process for quantifying the subsidies for services provided by BNP.

4.5 L5 – Internal Earmarking of Funds for Services to Urban Poor

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Reform in Accounting & Budgeting Codes to identify income and expenditure for poor	2007-08	No initiative taken	Presently no such system. Only head for development fund allocation for Urban Poor has been kept. However accounting and budgeting codes can be implemented only after the new accounting manual shall be approved and adopted in the ULB.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Creation of separate Fund in accounting system for services of poor.	2007-08	No initiative taken	Presently no such system is available with BNP. This can be implemented only after the new accounting manual shall be approved and adopted in the ULB.
Amendments in accounting rules for services of poor.	2007-08	No initiative taken	No separate accounting for services to Urban Poor.
Max. total revenue expenditure Target for Services Of Poor – 8%	2009-10	No initiative taken	No separate revenue expenditure. Only 25% of Development Budget is allocated
Max. Own revenue expenditure Target for Services Of Poor . – 8%	2009-10		No separate revenue expenditure. Only 25% of Development Budget is allocated
Max. capital expenditure, Target for Services Of Poor . – 8%	2009-10	Completed	No separate revenue expenditure. Only 25% of Development Budget is allocated. However its utilization is not known.

4.5.1 Issues in implementation of the reform

- No separate Fund for urban poor is operational; 20% of development budget has been earmarked for the services to urban poor areas.

4.5.2 Action required by state government

- Expedite the process for obtaining the approval from state government for state level accounting manual at the earliest
- Amend the municipal acts in order to introduce separate urban poor budget
- Devise a mechanism to track the revenue and capital expenditure incurred by respective ULB in urban poor areas

4.5.3 Action required by ULB if any

- BNP should initiate the process for separate budget for urban poor
- BNP should ensure that budget allocation is as per the commitments. Also, BNP should ensure that expenditure incurred towards development of urban poor areas.
- BNP should initiate the mechanism for updating the database on a regular basis on capital works carried by BNP

4.6 L6 – Basic Services to Urban Poor

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Formulation and adoption of comprehensive policy and services to poor	No info	In progress	At state level GoUP has launched several schemes for providing basic services to urban poor which include security of tenure and improved housing at affordable prices. Schemes which are being



Reform milestones	Target year	Current status	Cumulative progress till March 2014
			implemented are Sarv Jan Hitay Gareeb Avas (Slum Area) Malikana Haq Yojna, Manywar Shri Kanshi Ram Ji Shahri Avas Yojna. District Urban Development Authority (DUDA) is responsible for implementation of such schemes.
Survey of Poor HH	2007-08	Completed with delay	Presently four Slums have been identified with approximately 6000 populations. Survey work has been completed. Database creation and analysis is under progress
Database creation for targeting HH level schemes	2007-08	In progress with delay	
Ranking Prioritisation of Poor Settlements.	2008-09	In progress with delay	
Max. Achievement of HH level piped WS* - 65%	2009-10	In progress with delay	Currently water is supplied for 11 hours per day
Max. Achievement of Public Taps (defined hours)*	No Info		Information provided is not specific
Max. Achievement of Public Taps (def. dist from HH)*	2005-06		Average distance from households is 100 Meters
Max. Achievement of Hand-pumps/Tube-wells* - 35%	2009-10		Average distance from households is 200 Meters
Max. Achievement of Water Tanker Supply*	No Info		On a need basis, with response time of 4 to 5 hours. There are 3 water tankers available with Jal Kal Vibhag which reaches within 4-5 hrs.
Max. Achievement of HH level toilets* - 70%	2009-10		In progress
Max. Achievement of defined disposal sys for HH toilets* - 70%	2009-10	-	
Max. Achievement of Comm. Toilet Seats* (to be used for floating population) – 70%	2009-10	In progress with Delay	BNP stated that Community toilets are situated at a distance of 50 mt in slum area. 9 Public toilets are operational in Ballia Municipal area. On an average there are 08 seats in each Toilet Complex.
Max. Achievement of Avg. dist of Community Toilets from HH* (to be used for floating population) – 70%	2009-10		
Max. Achievement of def. disposal Sys for Community Toilets*(to be used for floating population) – 70%	2009-10		Septic tank system is currently used for disposal; sewer development work is ongoing



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Max. Achievement of Underprivileged Facilities in Community Toilets. (to be used for floating population) – 70%	2009-10	-	Information is not specific
Max. Achievement in Pucca Housing – 70%	2009-10	In progress	BNP claimed that 85% of the houses are Pucca houses
Max. Achievement in Night Shelters for homeless (Average Distance to be travelled)	Not Committed	Not Initiated	Presently no Night shelters for Homeless.
Def. Achievement in Street Sweeping	2008-09	In Progress	Street sweeping has been carried out on a regular basis.
Def. Achievement in Waste Collection	2008-09		Waste collection has also been carried out once in every three days.
Def. Frequency in lifting waste from Community Bins	2008-09	-	No Info
Def. Achievement in HH access to Pucca Roads	2009-10	In progress	All the slums have CC roads which is access to main roads.
Def. Achievement in Cluster access to Pucca Roads	2009-10	-	
Def. Achievement in HH access to covered SW drains	2009-10	-	Slums have been covered with Brick drains.
Def. Achievement in Street illumination	2010-11	In progress	Sodium vapour street lights have been installed in Slum area. However Coverage of slum area through street lights is not known.
Def. Achievement in Anganwadi/Crèche	2010-11	In progress	There is no such facilities in BNP area
Def. Achievement in Community Halls	2011-12	-	No Information available
Def. Achievement in Preventive Health Care (advisory)	2010-11		
Def. Achievement in Curative HealthCare – reliability	2009-10	In progress	Primary health centres are operational. However, these services are provided by the health department of GoUP.
Def. Achievement in Curative HealthCare – distance		-	



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Def. Achievement in Pri.Edu – Enrolment	2007-08	In progress	Education Department of GoUP looks after the education services in the BNP
Def. Achievement in Pri.Edu – Drop Out	2008-09	-	Enrolment reported was over 90% while drop-out rates were reported to be 30%
Def. Achievement in Pri.Edu – distance			
Other			Training for development of carpenter and Mechanic level skills has been imparted to urban poor in collaboration with ITI.

4.6.1 Issues in implementation of the reform

- Absence of guidelines for achievement of service standards to urban poor areas
- Lack of coordination between DUDA Ballia and BNP

4.6.2 Action required by state government

- State Government should help ULB in formulating the guideline for achieving service standard in Urban Poor areas. It would help to focus on service delivery by ULB
- Set up supervision and monitoring mechanism for achieving service standards for services for urban poor

4.6.3 Action required by ULB if any

- Follow up with DUDA Ballia for finalizing findings of HH level survey which help in identifying the infrastructure gaps in slums.
- Coordinate with DUDA Ballia in identifying the needs of urban poor and pursue it in achieving the services standards falling under its purview.
- Initiate project development process for Urban Poor through preparation and finalization of DPRs, issuance of tenders and award of contracts as soon as possible and request for handholding support to the State Government for execution of the such projects.



5. Appraisal of ULB level reforms – Fatehpur

5.1 L1 – E-Governance

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Appointment of State-level Technology Consultant as State Technology Advisor	2006-07	In Progress	<p>Government of Uttar Pradesh (GoUP) has appointed M/s Price Waterhouse Coopers (PWC) as state level consultant for carrying out the "as-is" survey in the year 2007. Ministry of Urban Development (MoUD), Government of India (GoI) directed each state to prepare the state level uniform E Governance</p> <p>Detailed Project Report (DPR) vide its letter numbered No: K- 14012/119/09-NURM I.</p> <p>With regard to this, UD department of GoUP has appointed IIT Kanpur as state level technology consultant in 2009. IIT Kanpur has already submitted state level DPR to MoUD in the month of August 2010. The E Governance DPR has been approved by MoUD and the module development is under progress. National Informatics Centre is implementing the E-Governance project and is developing the modules. So far, Birth and Death registration module has been developed and would be implemented soon. In addition to this, property tax module is also in progress.</p>
Preparation of Municipal E-Governance Design Document (MEDD) on the basis of National Design Document as per NMMP	2007-08	In Progress with Delay	Preparation of MEDD is as part of state level common DPR, and the same has been prepared by the state government and approved by MoUD
Assessment of MEDD against National E-Governance Standards	2007-08	In Progress with Delay	MEED assessment is in progress. Since the MEED document is as part of the state level E-Governance, the DPR was approved recently and module development and implementation strategy is under progress.
Finalisation of Municipal E-Governance implementation action plan for the city	2008-09	Completed with delay	<p>As per the directives of DLB, FNP appointed software consultant M/S Engineer Associate Fatehpur in 2006 as software consultant, which has prepared E Governance Action Plan.</p> <p>In addition, E-Governance plan has been considered under the state level E Governance DPR, and the E-Governance implementation is under progress Hence, implementation plan could be prepared as</p>



Reform milestones	Target year	Current status	Cumulative progress till March 2014
			part of implementation of E-Governance DPR
Undertaking Business Process Reengineering (BPR) Prior to migration to e-governance systems	2008-09	In Progress with Delay	So far, FNP has not undertaken BPR for institutional mapping and improving the service delivery mechanism. However, state government has committed that this would be taken as part of E-Governance DPR. The E-Governance project implementation is under progress.
Appointment of Software consultant(s) / agency for development, deployment and training	2008-09	Completed in advance Training is in progress	FNP has appointed M/S Engineer Associate Fatehpur in 2006 as software consultant. Training session has not been organised by software consultant but on the job training has been imparted to FNP's staff.
Exploring PPP option for different E-Governance services	2009-10	In Progress with Delay	State level DPR would pave way for exploring PPP route for implementation of modules
Implementation of E-governance modules			Stand alone Software modules are used such as Property tax , Birth & Death registration, payroll, citizen grievance monitoring system and Trade License. Presently Tally is being used for Accounting.
Property tax	2008-09	Completed	Computerization of database has been completed for all the properties. In addition to that, Property tax module is also installed at FNP. Bills have been issued through this module and collection amount has been posted. However online payment is not in place. FNP also claimed that users can view their bills online through its website. However, this module has to be integrated with the accounting module, which would be taken up as part of state level DPR implementation.
Accounting Software	2008-09	Completed	FNP has appointed M/S Shreesh Aggrawal & company Chartered Accountant in December 2009 as field level accounting consultant. As part of the scope of work, the consultant has deployed the Tally ERP 9 software for day-to-day data entries for both receipts and payments sides for the current financial year, which is in progress Integration of other modules with accounting module is yet to be implemented. This would be carried out as part of state level DPR implementation
Water Supply and Other Utilities	2009-10	Not Initiated	FNP reported that computerized bills are being generated



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Birth & Death Registration	2007-08	Completed with delay	FNP implemented Birth& Death Module in 2008 and it has computerised d database from 2005. Presently it issues computerized Birth& Death certificates at FNP office In addition, it also facilitates online registration where the citizen could update the database either for birth or death is yet to be implemented
Citizens' Grievance Monitoring	2007-08	Completed	FNP has web based grievance system where the citizen can register his compliant on service provided by FNP. Further, the compliant sent to the respective department for early redressal.
Personnel Management System	2008-09	Completed with delay	FNP has employee payroll system and computerised employee information system since year 2010
Procurement and Monitoring of Projects	Not Committed	In Progress	FNP don't have E-Procurement module but all it claimed that tenders have been uploaded on FNPs website to access and download the tender documents by the contractors.
E – Procurement			FNP don't have internal computerized monitoring system for monitoring the works carried out by BNN.
Project/Award Works			
Building Plan Approval	2011-12	Initiated	Regulated Area Authority is responsible for Building Plan approval in FNP area. BNP is responsible for issuing the NOC to the users. In this regards to this, BNP has created the computerised system to issue the NOC to the users
Health Programmes - Licenses		Completed	Trade License Module is implemented. However, it is yet to be integrated with FNP's website.
Health Programmes - Solid Waste Management		Not Initiated	FNP has not taken any initiatives towards this module implementation.
Any other mode			FNP claimed that its website is operational and updated periodically. i.e. www.nnpfatehpur.co.in

5.1.1 Issues in implementation of the reform

- FNP is facing capacity constraints in implementing E-Governance reforms. FNP has developed and implemented standalone modules for property tax, birth and death and trade licensing.
- Integration of the standalone modules with the state level architecture will be a major challenge
- Limited coordination between parastatal agencies and FNP is also impacting the implementation of modules for tasks being performed by parastatal agencies.



5.1.2 Action required by state government

- Develop a roadmap for implementation of E-Governance modules.
- Create an E-Governance cell for showcasing the best practices implemented by the ULBs. Further, these best practices could be replicated in other ULBs.

5.1.3 Action required by ULB if any

- FNP has to appoint the consultant for preparation of BPR report.
- Build capacities of the staff by organizing study tours and exposure visits.
- FNP needs to focus on skill development programme by organizing in house trainings.
- FNP has to explore PPP route wherever possible. In this regard, FNP has to initiate the process to get the approvals from general board. With reference to this, FNP has to create PPP cell at FNP.

5.2 L2 – Municipal Accounting

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Appointment of consultants for development of State wide Municipal Financial Accounting Manual	-	In Progress	GOUP has appointed M/s IMG as consultants for preparation of State level Accounting Manual. The consultant has prepared the Accounting manual and the same has been submitted to state government for further approvals. Post the approval by GoUP, Accounting manual would start implementing from all the Urban Local Bodies (ULBs).
Completion & Adoption of Mun Finance Account Manual in line with NMAM	2007-08		
GO/Legislation/Modification of Municipal Finance Rules for migrating to double-entry	2007-08		
Appointment of Field Level Consultant	2007-08	Completed with Delay	FNP has appointed M/S Shreesh Aggrawal & company Chartered Accountant in December 2009. The scope of work of the consultant is to prepare the OBS, smooth migration to double entry accounting system and imparting the trainings to the accounts department. However, institutional capacity of FNP seems to be poor. In addition to that, the consultant has deployed two financial experts at FNP for preparation of OBS.
Training of personnel for new Acc. Sys	2008-09	In Progress with Delay	M/S Shreesh Aggrawal & company Chartered Accountant has organized the training to the accounts departments as and when required. FNP has deployed two personnel of accounting staff under FLC for imparting on the job training.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Notification of Cut Off date for migration	2008-09	In progress with Delay	Cut-off date notified by state. Migration is in progress
Completion of registers & valuation of Assets & Liabilities	2009-10		The ULB has not yet prepared inventory of assets and liabilities. Presently the ULB has not yet prepared inventory of assets and liabilities. Presently identification and verification of Assets are under progress. Consultant for Asset valuation is yet to be appointed. All the departments of FNP have been informed to give the list of assets and liabilities held by them along with the original cost (for assets) of acquisition. Accordingly, the same will be incorporated in the OBS.
Drawing up of OBS	2009-10	Completed with Delay	OBS has been prepared for 1st April 2009. The same has been finalized audited and adopted by the Board
Drawing Provisional Opening Balance Sheet			
Adoption of Provisional Opening Balance Sheet			
Finalisation of Opening Balance Sheet			
Full Migration into Double Entry Acc. Sys	2009-10	In progress with Delay	Currently, FNP is working on cash based manual accounting system and is in process to migrate to DEAS in shortly. With regard to this FNP has appointed FLC in the month of December 2009. Currently, old data entry has been initiated in Tally ERP 9 software.
Production of Financial Statements as per new system (BS and Expense & Income statements)	2009-10	Not Initiated	Financial statements' preparation is under progress
Reengineered business processes to align with accrual-based accounting system	2008-09	Not Initiated	FNP don't have BPR report and has considered preparing the same under a state level policy. The policy has been submitted for further approvals. Post the approval by state government; it will be implemented in each ULB.
Commencement of External Audit of Financial Statements	Not Committed	Not Initiated	FNP is yet to appoint an external auditor to carry out auditing of income and expenditure statement.
Commencement of preparation of Outcome Budgets	2008-09	Not Initiated	FNP is yet to commence preparation of outcome budget.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Instituting of internal audit/control mechanism	Implemented Prior to MOA	Completed	MNLP undertakes only transaction audit. MNLP not trained to audit DEAS based financial statements
Undertaking of credit rating	2011-12	Not Initiated	ULB is yet to undertake credit rating.
Integrated Financial Management System		Not Initiated	<p>FNP doesn't have the robust system to integrated key financial modules under the one umbrella. Thus, some of the key modules have developed as a standalone basis such as payroll system, user charges system and the tax collections.</p> <p>Currently, the data entry for accounts is carried out in Tally software which is not completely integrated with the financial management system.</p> <p>FAS shall be developed at state level once state level E- Gov DPR shall be approved and eventually FAS shall be implemented in all ULBs.</p>
Integration of system with Procurement Sys	2011-12		
Integration of system with Water Contract Management System	2009-10		
Integration of system with Payroll & Wage Payment System			
Integration of system with Stores & Inventory Management System			
Integration of system with User Charges Billing Sys			
Integration of system with Tax Collection Sys			
Integration of system with Procurement Sys			
Integration of system with Water Contract Management System			

5.2.1 Issues in implementation of the reform

- Capacity of the employees is a huge challenge for FNP for effective implementation of new system
- FNP is still using both the cash based system and the DEAS.
- Limited understanding of DEAS will impact the achievement of commitments of accounting reforms
- Performance, outcome and gender budgets can be effectively prepared only after the DEAS has been implemented fully
- Credit rating has not been undertaken

5.2.2 Action required by state government

- Expedite the process for the approval of state level accounting manual prepared in line with the national accounting manual and the same to be implanted at ULBs across the state
- Develop uniform approach and methodology for preparation and implementation of budgetary reforms such as performance, outcome and gender budget at ULB level



- Initiate the process to amend the municipal acts by incorporating the required provisions for appointment of external audit
- Prescribe the cut off dates for preparation of OBS and full migration to DEAS and also develop an effective monitoring and supervisory mechanism to assess the progress

5.2.3 Action required by ULB if any

- Capacity building of the accounting department staff is a critical area that FNP should focus on
- FNP should ensure that adequate budget is allocated for the implementation of municipal accounting reforms

5.3 L3 – Property Tax

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Enhancing coverage to all properties	MOA states "implemented prior to MOA"	In progress	FNP has total properties of 36500, in which assessed properties are 28500 and unassessed properties are 3500 and 4500 are exempted properties FNP appointed engineer associates Fatehpur in 2006 as GIS consultant to carry out house to house GIS survey for FNP limits and mapping of individual properties. House to house survey has already been completed and mapping of individual properties was also completed. Further listing of new properties for availing property tax is yet to be done during the issuance of NOC
Elimination of exemptions	2007-08	-	Around 4500 properties have been exempted from the property tax net
<ul style="list-style-type: none"> ▪ Self Assessment System Migration – Setting up a team to draft legislation 	2006-07	Not Initiated	Self-assessment system for residential properties has been introduced.
<ul style="list-style-type: none"> ▪ Self Assessment System Migration – Stakeholder Consultations 	2007-08		
<ul style="list-style-type: none"> ▪ Self Assessment System Migration – Preparation of Draft Legislation 	2007-08		



Reform milestones	Target year	Current status	Cumulative progress till March 2014
<ul style="list-style-type: none"> Self Assessment System Migration – Enactment and Notification of Legislation 	2007-08		
<ul style="list-style-type: none"> Self Assessment System Migration – Implementation by Municipalities 	2008-09		
Setting Up non-discretionary method for PT	“Implemented Prior to MOA”	In progress	Already in place
<ul style="list-style-type: none"> GIS - Selection of Consultant 	2006-07	Completed in time	FNP appointed Engineer Associates Fatehpur as GIS consultant in 2006.
<ul style="list-style-type: none"> GIS – Preparation of digital maps 	2007-08	Completed with delay	GIS based digital maps have already been prepared. House to house survey and mapping works is completed in all 30 wards in May, 2010. Verification has also been completed
<ul style="list-style-type: none"> GIS – Administration of PT using GIS 	2008-09	In Progress with Delay	Administration of PT using GIS has not been fully operationalized as yet
Next/Anticipated revision of guidance values	Following is mentioned in MoA “Every Two Year”	Not Initiated	FNP claimed that it has implemented upward revision of Guidance Values
<ul style="list-style-type: none"> Deadline for adoption of guidance values 			
Taxpayer Education Programme – Preparation of Ready Reckoner	“Implemented Prior to MOA”	Not Initiated	FNP has uploaded Ready Recknor on its website
Taxpayer Education Programme – Camps For Doubts & Form Filling	“Implemented Prior to MOA”	Completed	FMP claimed that Ward wise camps organized regularly.
Taxpayer Education Programme – Website on PT issues/FAQs	2007-08	Completed	FNP indicated that its website (www.nnpfatehpur.co.in) is providing all the information related to Property tax calculation.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Establishing of Dispute Resolution Mechanism	“Implemented Prior to MOA”	Completed	It indicated that such mechanism is already in place. Committee has been constituted under the chairmanship of Chairman of FNP.
Rewarding Honest Tax Payer	“Implemented Prior to MOA”	Completed	FNP has adopted a policy to provide 10% to 15% rebate to punctual and regular tax payers.
Achievement of defined 85 % coverage ratio in PT*	2009-10	In progress with delay	FNP claimed that out of total properties of 36500, assessed properties are 28500 and non-assessed properties are 3500 indicating coverage ratio of 89%.
Achievement of defined 85% collection ratio in PT*	2009-10	In progress	For FY 2012-13, the total demand was Rs. 38.92 lakhs and the total collection was Rs. 34.6 lakhs indicating a collection efficiency of 92%
Improving arrear collection ($\leq 15\%$)*	2009-10	In progress	For FY 2012-13, FNP reported an arrear collection efficiency of 62%. Arrears were 12% of current demand for FY 2012-13

5.3.1 Issues in implementation of the reform

- Self-assessment system has not been implemented effectively for all the properties within the FNP
- Lack of coordination between FNP and Regulatory Authority to bring new buildings in the property tax net
- No mechanism or monitoring system for bringing newly developed or developing properties under the PT net

5.3.2 Action required by state government

- Transfer the town planning (building plan permissions) functions to ULBs to avoid lack of coordination between departments
- Constitute a committee for introduction of self assessment system for commercial buildings by amending the municipal acts.
- Commence political consensus for revision in guidance value for every two years.
- State should start the process for implementation of area based/ Capital value system by obtaining through a state government approval
- State should develop a uniform methodology for development of software for property taxation for all the cities.

5.3.3 Action required by ULB if any

- FNP should organize camps to resolve the issues to improve the collections
- FNP should reward the honest taxpayers by implementing new rewarding initiatives, which have been well implemented in other cities
- FNP should explore outsourcing route for collection of property tax to enhance the collection efficiency



- FNP should setup a mechanism to track and coordinate with Development/Regulatory Authority on upcoming properties

5.4 L4 – User Charges

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Formulate and adopt a policy on User Charges including targeting of subsidies, full realization of O&M costs	2007-08	In Progress with Delay	<p>ULBs have been empowered to levy and collect the User Charges for civic services such as Water Supply, SWM, Sewer etc through the Amendment in UP Municipal Act, 1916 in September 2009.</p> <p>No volumetric tariff levied. But FNP is collecting fixed user charges of Rs 20 per month from the each household for water supply. Further to this it also collects charges of Rs 500 for water supply through tanker.</p> <p>In addition, it collects water tax as part of property tax which is 12.5% of ARV. Presently there are no user charges or tax for sewerage and SWM.</p>
Setting up of body for recommending UC structure	2009-10	No Initiative taken	No such body was constituted at state level or at FNP level.
Establishment of Proper Accounting System	2007-08	In Progress with Delay	Cost centre (separate budget) wise accounting system is yet to be started for key service provided by FNP such as water supply, sewerage and SWM. However, head wise accounting is as part of the main budget.
<ul style="list-style-type: none"> ▪ Solid Waste Management 	2007-08	In progress with delay	
<ul style="list-style-type: none"> ▪ Public transport 	Not Applicable	Not Applicable	
<ul style="list-style-type: none"> ▪ Water Supply and Sewerage 	2007-08	In progress with delay	Head wise O&M cost for Water supply and Sewer is being separately calculated. Cost center wise accounting shall be adopted once State level accounting manual shall be approved.
Achieving new service standards			
<ul style="list-style-type: none"> ▪ Water supply – LPCD 	2009-10	In Progress with delay	<p>FNP indicated that it maintains 14069 water connections, 5 overhead tanks, 27 bores for ground water and chlorination plant for water treatment.</p> <p>Water supply project is being executed by JALNIGAM in FNP limit.</p> <p>However, detailed information of service standards for water supply is not available.</p>
<ul style="list-style-type: none"> ▪ Waste supply – Hours of supply 			
<ul style="list-style-type: none"> ▪ Water supply – Non-revenue water 			



Reform milestones	Target year	Current status	Cumulative progress till March 2014
<ul style="list-style-type: none"> Sewerage - % of population covered (60%) 	2011-12	Not Initiated	FNP claimed that sewerage capacity of FNP is very poor.
<ul style="list-style-type: none"> Sewerage - % of sewerage 			
<ul style="list-style-type: none"> Solid Waste Management 	2009-10	In Progress with Delay	SWM is to be implemented through the PPP route
<ul style="list-style-type: none"> Public transport 	Not Applicable	NA	Not Applicable
Achieving new UC structure			
<ul style="list-style-type: none"> Water Supply 	2008-09	Not Initiated	FNP claimed that it is collecting fixed user charges of Rs 20 per month from the each household for water supply. Further to this it also collects charges of Rs 500 for water supply through tanker. In addition, it also collects water tax as part of property tax which is 12.5% of ARV. Presently there are no user charges of tax for sewerage and SWM.
<ul style="list-style-type: none"> Sewerage 	2008-09		
<ul style="list-style-type: none"> Solid waste management 	2007-08	Not Initiated	Presently there are no user charges for SWM is levied.
<ul style="list-style-type: none"> Public transport 	Not Applicable	NA	NA
Achieving Volume based tariff & 100% metering	2011-12	Not Initiated	No progress is reported.
Max. Target for non-revenue water (5%)	2009-10		
Max. Target for Unaccounted water (23%)	2009-10		
Study on quantification & impact of subsidies	2007-08	Not Initiated	No formal study has been conducted.
Tabling & Approval of study on subsidies by Municipality	2008-09	Not Initiated	No such formal study conducted.
Achieving of Full Recovery in OM from UC-WS*	2009-10	Not Initiated	During this financial year 2012-13, FNP has recovered 91% of O&M expenditure.
Achieving of Full Recovery in OM from UC-Sewerage*	2011-12		FNP has not provided information pertaining to O&M cost of Sewerage and presently sewer tax or User charges for the same has not been levied.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Achieving of Full Recovery in OM from UC-SWM*	Not Committed	Not Initiated	SWM is to be implemented on a PPP basis.
Achieving of Full Recovery in OM from UC-Public Transport	Not Applicable	NA	Not applicable

5.4.1 Issues in implementation of the reform

- No volumetric tariff levied for water supply. FNP is collecting fixed user charges of Rs 20 per month from the each household for water supply and Rs 500 for supply of water through water tanker. In addition to the flat water charges, it collects water tax as part of property tax which is 12.5% of ARV
- O&M figures were not made available to facilitate analysis of the same

5.4.2 Action required by state government

- Monitor the project implementation on a regular basis to complete the project within the timelines, which will improve the service delivery further.
- Constitute a committee for formulation of User Charges structure for all the ULBs for core services such as water, sewerage and SWM.
- Constitute a committee for effective implementation of metering across the state.
- Take the steps to amend the municipal acts to introduce separate budgeting for all core services to track the O&M and capital expenditure.
- Appoint a consultant for preparation of approach and methodology for carrying out subsidy studies at ULB level.

5.4.3 Action required by ULB if any

- FNP should coordinate with Jal Nigam for completion of water supply projects and installation of water meters at the earliest
- Segregated accounting of core civic services should be started at the earliest
- FNP should initiate a drive for regularization of unauthorized water connections across FNP. Subsequently, software should be developed for water billing
- Commence tax payer's education and awareness program on payment of user charges based on volumetric tariff. Communicate the benefits of paying taxes to lower the public resistance
- FNP should explore PPP/Outsourcing route in waste collection and recovery of the user charges
- FNP should initiate the process for quantifying the subsidies for services provided by FNP

5.5 L5 – Internal Earmarking of Funds for Services to Urban Poor

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Reform in Accounting & Budgeting Codes to	2007-08	No initiative taken	Presently no such system. Only head for development fund allocation for Urban Poor has been kept.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
identify income and expenditure for poor.			However accounting and budgeting codes can be implemented only after the new accounting manual shall be approved and adopted in the ULB.
Creation of separate Fund in accounting system for services of poor.	2007-08	No initiative taken	Presently no such system is available with FNP. This can be implemented only after the new accounting manual shall be approved and adopted in the ULB. Only earmarking of 20% to 25% of development budget is done towards the Services to Urban Poor. FNP claimed that for FY 2009-10, 25% of development fund was earmarked for Urban Poor.
Amendments in accounting rules for services of poor.	2007-08	No initiative taken	No separate accounting for services to Urban Poor.
Max. total revenue expenditure Target for Services Of Poor – 20%	2009-10	No initiative taken	No separate revenue expenditure. Only 30% of Development Budget is allocated.
Max. Own revenue expenditure Target for Services Of Poor . – 18%	2009-10		25 % of Development Budget is allocated for facilities like roads and street lighting etc.
Max. capital expenditure Target for Services Of Poor . – 20%	2009-10	Completed	No separate revenue expenditure. Only 25% of Development Budget is allocated. However its utilization is not known.

5.5.1 Issues in implementation of the reform

- No separate Fund for urban poor is operational; 25% of development budget has been earmarked for the services to urban poor areas.

5.5.2 Action required by state government

- Expedite the process for obtaining the approval from state government for state level accounting manual at the earliest
- Amend the municipal acts in order to introduce separate urban poor budget
- Devise a mechanism to track the revenue and capital expenditure incurred by respective ULB in urban poor areas

5.5.3 Action required by ULB if any

- FNP should initiate the process for separate budget for urban poor
- FNP should ensure that budget allocation is as per the commitments. Also, FNP should ensure that expenditure incurred towards development of urban poor areas.
- FNP should initiate the mechanism for updating the database on a regular basis on capital works carried by FNP



5.6 L6 – Basic Services to Urban Poor

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Formulation and adoption of comprehensive policy and services to poor	No info	In progress	At state level GoUP has launched several schemes for providing basic services to urban poor which include security of tenure and improved housing at affordable prices. Schemes which are being implemented are Sarv Jan Hitay Gareeb Avas (Slum Area) Malikana Haq Yojna, Manywar Shri Kanshi Ram Ji Shahri Avas Yojna. District Urban Development Authority (DUDA) is responsible for implementation of such schemes
Survey of Poor HH	2007-08	Completed	HH level survey for urban poor has been completed by DUDA recently. Database creation and Prioritisation of Poor Settlements shall be done upon arriving at findings of HH level survey.
Database creation for targeting HH level schemes	2007-08	In progress with delay	
Ranking Prioritisation of Poor Settlements	2008-09	In progress with delay	
Max. Achievement of HH level piped WS* - 65%	2009-10-65%	In progress with delay	FNP claimed that it has been supplying water for 10 hours in slum area. It has also implemented 275 stand posts and 555 head pumps for this purpose. Stand posts are situated at a distance of 100 mt in slum area. FNP also mentioned that source is ground water and chlorination is being done before the water supply. However integrated approach targeting the service standards are yet to be evolved.
Max. Achievement of Public Taps (defined hours)* 20%	2009-10		
Max. Achievement of Public Taps (def. dist from HH)*	2005-06		
Max. Achievement of Hand-pumps/Tube-wells* - 15%	2009-10		
Max. Achievement of Water Tanker Supply*	No Info		
Max. Achievement of HH level toilets* - 70%	2009-10		
Max. Achievement of defined disposal sys for HH toilets* - 70%	2009-10	-	FNP indicated that 90% of dwelling units have individual toilets
Max. Achievement of Comm. Toilet Seats* (to be used for floating population) – 70%	No info in MoA	In progress with Delay	FNP stated that there were 3 Community toilets and these were at a distance of 20 mt in slum area.
Max. Achievement of Avg. dist of Community Toilets from HH* (to be used			



Reform milestones	Target year	Current status	Cumulative progress till March 2014
for floating population) – 70%			
Max. Achievement of def. disposal Sys for Community Toilets* (to be used for floating population) – 70%			
Max. Achievement of Underprivileged Facilities in Community Toilets. (to be used for floating population) – 70%			
Max. Achievement in Pucca Housing – 75%	2009-10	In progress with delay	FNP claimed that DUDA had already allocated 1284 houses under Manyawar Kanshiramji Garib Awas Scheme
Max. Achievement in Night Shelters for homeless (Average Distance to be travelled)	Not Committed	Not Initiated	Presently no Night shelters for Homeless.
Def. Achievement in Street Sweeping	2008-09	In Progress	Street sweeping has been carried out on a regular basis.
Def. Achievement in Waste Collection	2008-09		Waste collection has also been carried out once in every two days.
Def. Frequency in lifting waste from Community Bins	2008-09	-	No Information available.
Def. Achievement in HH access to Pucca Roads	2009-10	In progress	All the slums have CC roads which is access to main roads.
Def. Achievement in Cluster access to Pucca Roads	2009-10	-	
Def. Achievement in HH access to covered SW drains	2009-10		Slums have been covered with Brick drains.
Def. Achievement in Street illumination	2010-11	In progress	Sodium vapour street lights have been installed in Slum area. However Coverage of slum area through street lights is not known.
Def. Achievement in Anganwadi/Crèche	2010-11	In progress	190 Anganwadis are within FNP area.
Def. Achievement in Community Halls	2011-12		There is only one community hall in FNP area.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Def. Achievement in Preventive Health Care (advisory)	2010-11	-	No Information available
Def. Achievement in Curative HealthCare – reliability	2010-11	In progress	There are four primary health centres are operational. However, these services are provided by the health department of GoUP.
Def. Achievement in Curative HealthCare – distance		-	
Def. Achievement in Pri.Edu – Enrolment	2007-08	In progress	FNP claimed that currently 100% enrolment in primary education. However, Education Department of GoUP has been looking after the education services in the FNP.
Def. Achievement in Pri.Edu – Drop Out	2009-10	-	No Info
Def. Achievement in Pri.Edu – distance	2008-09		
Other			DUDA has initiated imparting training to urban poor in collaboration with ITI.

5.6.1 Issues in implementation of the reform

- HH level survey for Urban Poor has been recently completed and the analysis of the results is in progress. Further to this, FNP claimed that area specific comprehensive policy for service to Urban Poor and database creation is yet to be initiated.
- Absence of guideline for achievement of service standards to urban poor committed in MOA
- Lack of coordination between the DUDA Fatehpur and FNP

5.6.2 Action required by state government

- State Government should help ULB in formulating the guideline for achieving service standard in Urban Poor areas. It would help to focus on service delivery by ULB
- Set up supervision and monitoring mechanism for achieving service standards for services for urban poor

5.6.3 Action required by ULB if any

- Follow up with DUDA Fatehpur for finalizing findings of HH level survey which help in identifying the infrastructure gaps in slums.
- Coordinate with DUDA Fatehpur in identifying the needs of urban poor and pursue it in achieving the services standards falling under its purview.
- Initiate project development process for Urban Poor through preparation and finalization of DPRs, issuance of tenders and award of contracts as soon as possible and request for handholding support to the State Government for execution of such projects.



6. Appraisal of ULB level reforms – Jhansi

6.1 L1 – E-Governance

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Appointment of State-level Technology Consultant as State Technology Advisor	2006-07	In Progress	<p>Government of Uttar Pradesh (GoUP) has appointed M/s Price Waterhouse Coopers (PWC) as state level consultant for carrying out the "as-is" survey in the year 2007.</p> <p>Ministry of Urban Development (MoUD), Government of India (GoI) directed each state to prepare the state level uniform E-Governance Detailed Project Report (DPR) vide its letter numbered No: K-14012/119/09-NURM I.</p> <p>With regard to this, UD department of GoUP has appointed IIT Kanpur as state level technology consultant in 2009. IIT Kanpur has already submitted state level DPR to MoUD in the month of August 2010. The DPR is under the process of approval.</p> <p>Jhansi Nagar Nigam (JNN) also appointed IIT Kanpur for preparation of E-Governance DPR for JNN in July, 2009.</p>
Preparation of Municipal E-Governance Design Document (MEDD) on the basis of National Design Document as per NMMP	2007-08	In Progress with Delay	Preparation of MEDD is as part of state level common DPR, which is under progress.
Assessment of MEDD against National E-Governance Standards	2007-08	In Progress with Delay	MEDD document is part of the state level E-Governance DPR which is under progress.
Finalisation of Municipal E-Governance implementation action plan for the city	2007-08	Completed at JNN level	JNN has developed various modules as per requirement. Action plan has been approved by state level.
Undertaking Business Process Reengineering (BPR) Prior to migration to e-governance systems	2007-08	In Progress with Delay	As a part of preparation of JNN level DPR, JNN has undertaken the BPR for institutional mapping and improving the service delivery mechanism.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
			Further, state government has also committed that this would be taken as part of state level DPR.
Appointment of Software consultant(s) / agency for development, deployment and training	2007-08	Completed with Delay	JNN has appointed M/s Fa- GEOCAD as software consultant at JNN.
Exploring PPP option for different E-Governance services	2007-08	In Progress with Delay	JNN has not explored PPP route to implement E-Governance modules. However, state level DPR would certainly provide way forward to JNN in terms of exploring PPP route for implementation of modules through PPP route.
Implementation of E-governance modules			Stand alone Software modules are used for payroll & Employee information System, property tax, and Birth & death registration, citizen grievance monitoring system. Presently customised software developed by UPDESCO for accounting is being used for accounting.
Property tax	Implemented Prior to MOA	Completed	All property tax data are available on JNN website. Online facility is tied-up with IDBI and P&B bank. Online self assessment and deposit facility of property tax has been implemented. A parallel website is operational for property tax : www.jhansipropertytax.com
Accounting Software	2007-08	Completed with delay	DEAS has been adopted since 01.04.2009. Data entries for both Receipt and payment side have been started w.e.f. 01-04-2009. Opening balance sheet drawn on 01-04-2009 has been prepared. JNN has appointed M/S Prasadkumar Agrawal and Associates as field level accounting consultant.
Water Supply and Other Utilities	2007-08	Completed	Water connections' database has been fully computerized
Birth & Death Registration	Implemented Prior to MOA	Completed	Death & Birth registration database is fully computerized. Online registration of death and birth has been implemented since 26.01.2011
Citizens' Grievance Monitoring	Implemented Prior to MOA	Completed	JNN has web based grievance system where the citizen can register his complaint on service provided by JNN. Further the complaint sent to the respective department for early redressal.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
			JNN has also established call center for grievance registration. JNN has also developed software to provide information under RTI Act. 2005. It has been made online with SMS facility. http://www.jnnjhansi.com/Jan Shikayat , RTI, timedeadline
Personnel Management System	2008-09	Completed	JNN has implemented the reforms by developing employee payroll system. Further, this module would be fully developed as part of state level DPR implementation.
Procurement and Monitoring of Projects	Not Committed	In Progress	
E – Procurement			JNN don't have E-Procurement module but all the tenders have been uploaded on JNN's website to access and download the tender documents by the contractors.
Project/Award Works			For the UIDSSMT projects implementations have been monitored by PMES.
Building Plan Approval	2011-12	No Initiative Taken	JNN claimed that JDA has computerized the approval process.
Health Programmes	Not Committed		
Licenses		In Progress	Trade license cannot be applied for online.
Solid Waste Management		Not Initiated	JNN has not taken any initiatives towards this module implementation as yet. The SWM plant is likely to be commissioned soon post which the appointed consultant will undertake computerisation.
Any other mode			Website is operational and updated periodically. i.e www.nnjhansi.in .

6.1.1 Issues in implementation of the reform

- JNN is facing capacity constraints in implementing E-Governance reforms. JNN has developed and implemented standalone modules for property tax, birth and death and trade licensing.
- Integration of modules with state level E-Governance architecture is a major challenge that is likely to come up
- Limited coordination between para-statal agencies and JNN is also impacting the implementation of modules for tasks being performed by para-statal agencies.

6.1.2 Action required by state government

- Develop a roadmap for implementation of E-Governance modules.
- Create an E-Governance cell for showcasing the best practices implemented by the ULBs. Further, these best practices could be replicated in other ULBs.



- Organize exposure visits for ULB officials to learn from best practices in other places.

6.1.3 Action required by ULB if any

- JNN has to appoint the consultant for preparation of BPR report.
- Build capacities of the staff by organizing study tours and exposure visits.
- JNN needs to focus on skill development programme by organizing in house trainings.
- JNN has to explore PPP route wherever possible in the implementation of e-governance modules.

6.2 L2 – Municipal Accounting

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Appointment of consultants for development of State wide Municipal Financial Accounting Manual	-	In Progress	GOUP has appointed M/s IMG as consultants for preparation of State level Accounting Manual. The consultant has prepared the Accounting manual and the same has been submitted to state government for further approvals.
Completion & Adoption of Municipal Finance Account Manual in line with NMAM	2007-08		
GO/Legislation/Modification of Municipal Finance Rules for migrating to double-entry	2007-08		
Appointment of Field Level Consultant.	2007-08	Completed with Delay	JNN has appointed M/S Prasadkumar Agrawal and Associates appointed in July 2009. The scope of work of the consultant is to prepare the OBS, smooth migration to double entry accounting system and imparting the trainings to the accounts department. In addition to that, the consultant has deployed two financial experts at JNN for preparation of OBS and organising the trainings.
Training of personnel for new Acc. Sys	2007-08	In Progress with Delay	M/S Prasadkumar Agrawal and Associates has organized four rounds of training to the accounts departments. The trainings will be imparted on a regular basis.
Notification of Cut Off date for migration	2007-08	Completed with delay	JNN has been migrated to DEAS system since 1st April 2009.
Completion of registers & valuation of Assets & Liabilities	2008-09	Completed with Delay	JNN has completed the list of assets and liabilities and it is incorporated in balance sheet
Drawing up of OBS	2008-09	Completed with Delay	JNN has prepared OBS as on 1st April, 2009. This OBS has been audited by an external firm and has been adopted
Drawing Provisional Opening Balance Sheet			



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Adoption of Provisional Opening Balance Sheet			
Finalisation of Opening Balance Sheet			
Full Migration into Double Entry Acc. Sys	2008-09	Completed with Delay	JNN has migrated to DEAS system since 1st April 2009. However, JNN is also continuing the use of cash based accounting
Production of Financial Statements as per new system (BS and Expense & Income statements)	2008-09	In progress with delay	B/S for 2009-10 has been prepared and audited. Balance Sheet for 2010-11 has been prepared; income and expenditure statement of 2011-12 and 2012-13 has been prepared.
Reengineered business processes to align with accrual-based accounting system	2008-09	Not Initiated	JNN does not have a BPR report and has considered achieving the same under a state level policy. The policy has been submitted for further approvals. Post the approval by state government; it will be implemented in each ULB.
Commencement of External Audit of Financial Statements	Not Committed	In progress but with delay	OBS has been audited. Financial statements for subsequent years are yet to be audited by an external agency
Commencement of preparation of Outcome Budgets	2009-10	Not Initiated	JNN is yet to commence preparation of outcome budget.
Instituting of internal audit/control mechanism	Prior to MOA	Completed	MNLP undertakes only transaction audit. MNLP not trained to audit DEAS based financial statements
Undertaking of credit rating	2011-12	Not Initiated	ULB is yet to undertake credit rating.
Integrated Financial Management System	2009-10	Not Initiated	<p>JNN doesn't have the robust system to integrated key financial modules under the one umbrella. Thus, some of the key modules have developed as a standalone basis such as payroll system, user charges system and the tax collections.</p> <p>Currently, the data entry for accounts is carried out in customized accounting software</p> <p>FAS shall be developed at state level once state level E- Gov DPR shall be approved and eventually FAS shall be implemented in all ULBs.</p>
Integration with Procurement Sys			
Integration with Water Contract Management System			
Integration with Payroll & Wage Payment System			
Integration with Stores & Inventory Management System			
Integration with User Charges Billing Sys			



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Integration with Tax Collection Sys			
Integration with Procurement Sys			
Integration with Water Contract Management System			

6.2.1 Issues in implementation of the reform

- Capacity of the employees is a huge challenge for JNN for effective implementation of new system
- JNN is still using both the cash based system and the DEA.
- Limited understanding of DEAS will impact the achievement of commitments of accounting reforms
- Performance, outcome and gender budgets can be effectively prepared only after the DEAS has been implemented fully
- Credit rating has not been undertaken

6.2.2 Action required by state government

- Expedite the process for the approval of state level accounting manual prepared in line with the national accounting manual and the same to be implanted at ULBs across the state
- Develop uniform approach and methodology for preparation and implementation of budgetary reforms such as performance, outcome and gender budget at ULB level
- Initiate the process to amend the municipal acts by incorporating the required provisions for appointment of external audit
- Prescribe the cut off dates for preparation of OBS and full migration to DEAS and also develop an effective monitoring and supervisory mechanism to assess the progress

6.2.3 Action required by ULB if any

- Efforts at preparing the financial statements for subsequent years need to be stepped up.
- Capacity building of the accounting department staff requires a clearly laid out training plan to ensure that the reforms are not impeded and works of finishing previous years accounts is accelerated.

6.3 L3 – Property Tax

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Enhancing Coverage to all properties	MoA states "Implemented Prior to MOA"	In Progress	M/s FA–GEOCAD system was appointed as GIS consultant to prepare the GIS based properties map. JNN has indicated that all the 91426 properties has been assessed. 894 properties are exempted.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Elimination of exemptions	2007-08	Completed as per timeline	JNN has been implementing the reforms as per the state government amendments, which has been introduced in the legislation by GoUP.
<ul style="list-style-type: none"> Self Assessment System Migration – Setting up a team to draft legislation 	2006-07	Completed in advance for Residential Properties Not Initiated for Commercial Properties	JNN is following Nagar Nigam Act, 1959. The amendment for Self-Assessment for Residential Property has been incorporated in the Nagar Nigam Act, 1959 & The Uttar Pradesh Municipal Corporation (Property Tax) (Second Amendment) Rules, 2009 have been framed. This has been effectively implemented for residential properties since year 2006. However such frameworks for non residential properties are yet to be introduced in the Nagar Nigam Act.
<ul style="list-style-type: none"> Self Assessment System Migration – Stakeholder Consultations 	2007-08		
<ul style="list-style-type: none"> Self Assessment System Migration – Preparation of Draft Legislation 	2007-08		
<ul style="list-style-type: none"> Self Assessment System Migration – Enactment and Notification of Legislation 	2007-08		
<ul style="list-style-type: none"> Self Assessment System Migration – Implementation by Municipalities 	2008-09	Completed in advance for residential properties Not Initiated for Commercial Properties	Self assessment for the residential buildings was implemented in 2006. Online payment system is yet to be implemented. Self assessment systems for commercial and industrial buildings have not been introduced.
Setting Up non-discretionary method for PT	“Implemented Prior to MOA”	Completed	Already in place. Unit area method adopted in 2006 for calculation of property tax for residential buildings.
<ul style="list-style-type: none"> GIS - Selection of Consultant 	2006-07	Completed	JNN appointed M/S Fa –GEOCAD system as GIS consultant.
<ul style="list-style-type: none"> GIS – Preparation of digital maps 	2007-08	Completed	M/s Fa –GEOCAD system was appointed as GIS consultant to prepare the GIS based properties map for JNN limits and the same has been completed



Reform milestones	Target year	Current status	Cumulative progress till March 2014
<ul style="list-style-type: none"> GIS – Administration of PT using GIS 	2008-09	In Progress with Delay	<p>With regard to Administration is using GIS, the tax department needs to get sufficient training in order to operate GIS software.</p> <p>Currently, M/s Fa –GEOCAD systems was already completed GIS based mapping.</p> <p>Verification of 90% of properties surveys have been carried out.</p>
Next/Anticipated revision of guidance values	“Every Two Year”		<p>Guidance values have not been revised since introduction of Unit Area Method for residential Properties in 2006.</p> <p>Next schedule for revision is April 2012.</p>
<ul style="list-style-type: none"> Deadline for adoption of guidance values 	“Implemented Prior to MOA”	In Progress	
Taxpayer Education Programme – Preparation of Ready Reckoner	“Implemented Prior to MOA”	Completed for residential properties	A ready Reckoner prepared for residential properties.
Taxpayer Education Programme – Camps For Doubts & Form Filling	“Implemented Prior to MOA”	Completed	Ward wise camps organized .Print and electronic media are being used for the tax payer’s education.
Taxpayer Education Programme – Website on PT issues/FAQs	2007-08	In Progress	JNN has started web page providing information related to Property tax
Establishing of Dispute Resolution Mechanism	“Implemented Prior to MOA”	Completed	Already in Place. Taxpayer’s Grievances have been monitored by the Municipal Commissioner of JNN.
Rewarding Honest Tax Payer	“Implemented Prior to MOA”	Completed	10% rebate on payments made for current year’s demand notice before stipulated timeframe.
Achievement of defined 85 % coverage ratio in PT*	2009-10	In progress	JNN has indicated all the 91426 properties have been assessedand hence has achieved a coverage of 100%
Achievement of defined 86% collection ratio in PT*	2009-10	In Progress with delay	In 2012-13, the total demand was Rs. 9.91 crores and the collection was Rs. 8.87 crores which indicates a collection efficiency of 89.5%.
Improving arrear collection (<=14%)*	2009-10	In Progress with Delay	JNN reported an arrear collection efficiency of 90.4% in 2012-13. Arrears were 11.4% of current demand in 2012-13.



6.3.1 Issues in implementation of the reform

- Self assessment system has not been implemented effectively for all the properties within the JNN
- Lack coordination between JDA and JNN to bring new buildings in the property tax net

6.3.2 Action required by state government

- Transfer the town planning (building plan permissions) functions to ULBs to avoid lack of coordination between departments
- Constitute a committee for introduction of self assessment system for commercial buildings by amending the municipal acts.
- Commence political consensus for revision in guidance value for every two years.
- State should start the process for implementation of area based/ Capital value system by obtaining through a state government approval
- State should develop a uniform methodology for development of software for property taxation for all the cities.

6.3.3 Action required by ULB if any

- JNN should setup a mechanism to track and coordinate with JDA on upcoming properties.

6.4 L4 – User Charges

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Formulate and adopt a policy on User Charges including targeting of subsidies, full realization of O&M costs	-	In Progress with Delay	ULBs have been empowered to levy and collect the User Charges for civic services such as Water Supply, SWM, Sewer etc through the Amendment in UP Municipal Act, 1916 in September 2009. Water tax has been levied as part of property tax (% of ARV) instead of usage. JNN shall start door to door collection charges for SWM.
Setting up of body for recommending UC structure	2007-08	No initiative taken	No such body was constituted.
Establishment of Proper Accounting System			
<ul style="list-style-type: none"> ▪ Solid Waste Management 	2007-08	In progress with delay	Cost center (separate budget) wise accounting system is yet to be started for key service provided by JNN such as water supply, sewerage and SWM. However, head wise accounting is as part of the main budget. JNN has signed PPP agreement for SWM.
<ul style="list-style-type: none"> ▪ Public transport 	Not Applicable	Not Applicable	This function has not been transferred to JNN.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
<ul style="list-style-type: none"> Water Supply and Sewerage 	2007-08	In progress with delay	Head wise O&M cost for Water supply and Sewer is being separately calculated. Cost centre wise accounting shall be adopted once State level accounting manual shall be approved.
Achieving new service standards			
<ul style="list-style-type: none"> Water supply – 140 LPCD 	2011-12	-	Current supply levels are 100 lpcd
<ul style="list-style-type: none"> Waste supply – Hours of supply 	No Info in MoA		Supply is currently 4 hours per day
<ul style="list-style-type: none"> Water supply – Non-revenue water 			Target of 30% NRW in 2011-12. 25% already achieved. Drive for regularization of unauthorised connections was undertaken. In last 6 months 869 has been legalized.
<ul style="list-style-type: none"> Sewerage - % of population covered (60%) 	Not Committed		No specific information available.
<ul style="list-style-type: none"> Sewerage - % of sewerage 			
<ul style="list-style-type: none"> Solid Waste Management 	Not Committed	In Progress	SWM project is being developed on PPP basis.
<ul style="list-style-type: none"> Public transport 	Not Applicable	NA	NA
Achieving new UC structure			
<ul style="list-style-type: none"> Water Supply 	2006-07	Not Initiated	No volumetric tariff at present; JNN has imposed water supply charges at the rate of Rs. 81.25 for domestic metered connections, Rs. 101.65 for unmetered connections, Rs. 244.25 for non-domestic metered connection and Rs. 304.60 for unmetered non-domestic connections. However, UC structure is yet to be evolved.
<ul style="list-style-type: none"> Sewerage 	Not Committed		Water supply network has implemented by Jal Nigam and metering shall be done by it and no progress in the field of volumetric tariff decision has been made.
<ul style="list-style-type: none"> Solid waste management 	Not Committed	In progress with Delay	Formulation of User Charges has been finalised and imposed at the rate of Rs 40 per HH per month.
<ul style="list-style-type: none"> Public transport 	Not Applicable	NA	NA



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Achieving Volume based tariff & 100% metering	2006-07	Not Initiated	Total water connections- 33512 NRW- 25% UFW- 17%
Max. Target for non-revenue water (5%)	2011-12		
Max. Target for Unaccounted water (30%)	2011-12		
Study on quantification & impact of subsidies	2008-09	Not Initiated	No formal study has been conducted
Tabling & Approval of study on subsidies by Municipality	Not committed	Not Initiated	
Achieving of Full Recovery in OM from UC-WS*	2009-10	In Progress	JNN reported a collection efficiency of 98.07% for water supply. However, the O & M cost calculation does not include electricity charges.
Achieving of Full Recovery in OM from UC-Sewerage*	Not Committed	Not Initiated	No proper accounting system to track the O&M expenditure
Achieving of Full Recovery in OM from UC-SWM*	Not Committed	In Progress with Delay	SWM is being implemented on PPP basis. Formulation of User Charges finalised and implemented at Rs 40 per household per month.
Achieving of Full Recovery in OM from UC-Public Transport	Not Applicable	NA	Not applicable

6.4.1 Issues in implementation of the reform

- While the current cost recovery reported is greater than 90%, it is on account of electricity charges not being included while calculating O & M cost
- Developing understanding on the various concepts covered under SLB will be important to achieve the targets
- A clear target oriented strategy towards SLB achievement with strong monitoring mechanisms will be needed.

6.4.2 Action required by state government

- Monitor the project implementation on a regular basis to complete the project within the timelines, which will improve the service delivery further.
- Impart the trainings on skills development for better service delivery. Such trainings are service level benchmarking, water auditing and NRW.
- Constitute a committee for formulation of User Charges structure for all the ULBs for core services such as water, sewerage and SWM.
- Constitute a committee for effective implementation of metering across the state.



- Take the steps to amend the municipal acts to introduce separate budgeting for all core services to track the O&M and capital expenditure.
- Appoint a consultant for preparation of approach and methodology for carrying out subsidy studies at ULB level.

6.4.3 Action required by ULB if any

- JNN should coordinate with Jal Nigam for completion of water supply projects and installation of water meters at the earliest.
- Segregated accounting of core civic services should be started at the earliest
- Commence tax payer’s education and awareness program on payment of user charges based on volumetric tariff. Communicate the benefits of paying taxes to lower the public resistance.
- JNN should initiate the process for quantifying the subsidies for services provided by JNN.

6.5 L5 – Internal Earmarking of Funds for Services to Urban Poor

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Reform in Accounting & Budgeting Codes to identify income and expenditure for poor.	2007-08	No initiative taken	Accounting and budgeting codes can be implemented only after the new accounting manual shall be approved and adopted in the ULB.
Creation of separate Fund in Accounting System for Services Of Poor.	2007-08	No initiative taken	JNN has created separate code as per new accounting manual for urban poor and separate allocation has been made for urban poor in the budget. However, a separate fund is yet to be established
Amendments in Accounting Rules for Services Of Poor.	2007-08	No initiative taken	Amendments can only be brought in once the Accounting Manual is approved and implemented. Currently, JNN follows the codes that have been shared by DLB
Max. Total Revenue Expenditure Target for Services Of Poor (20%)	2009-10	No initiative taken	No separate revenue expenditure
Max. Own Revenue Expenditure Target for Services Of Poor (25%).	2009-10	In progress	No separate revenue expenditure provision
Max. Capital Expenditure Target for Services Of Poor (30%).	2009-10	Completed	25% of Development Budget is allocated

6.5.1 Issues in implementation of the reform

- No separate Fund for urban poor is operational; 20% of development budget has been earmarked for the services to urban poor areas.



6.5.2 Action required by state government

- Expedite the process for obtaining the approval from state government for state level accounting manual at the earliest
- Amend the municipal acts in order to introduce separate urban poor budget
- Devise a mechanism to track the revenue and capital expenditure incurred by respective ULB in urban poor areas

6.5.3 Action required by ULB if any

- JNN should initiate the process for separate budget for urban poor
- JNN should ensure that budget allocation is as per the commitments. Also, JNN should ensure that expenditure incurred towards development of urban poor areas.
- JNN should initiate the mechanism for updating the database on a regular basis on capital works carried by JNN.

6.6 L6 – Basic Services to Urban Poor

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Formulation and adoption of comprehensive policy and services to poor	-	In progress	At state level GoUP has launched several schemes for providing basic services to urban poor which include security of tenure and improved housing at affordable prices. Schemes which are being implemented are Sarv Jan Hitay Gareeb Avas (Slum Area) Malikana Haq Yojna, Manywar Shri Kanshi Ram Ji Shahri Avas Yojna. District Urban Development Authority (DUDA) is responsible for implementation of such schemes.
Survey of Poor HH	2007-08	In progress with delay	HH survey has been completed
Database creation for targeting HH level schemes	2009-10	In progress with delay	Database compilation has been completed
Ranking Prioritisation of Poor Settlements.	2009-10	In progress with delay	Slums have been prioritised based on socio-economic profile and construction of dwellings has been started under state level housing/welfare schemes.
Max. Achievement of HH level piped WS* - 30%	2009-10	In progress with delay	About 85% houses are connected by piped water supply and supply is limited to 4 hrs. per day
Max. Achievement of Public Taps (defined hours)*- 30%	2009-10		Presently the distance of tube-wells and pumps is about 100 mts. from the households
Max. Achievement of Public Taps (def. dist from HH)*	2005-06		There are 32 tankers with Jal Sansthan for which response time is 1-2 hours



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Max. Achievement of Hand-pumps/Tube-wells* - 30%	2009-10		
Max. Achievement of Water Tanker Supply* -	No Info		
Max. Achievement of HH level toilets* - 65%	2009-10	-	No Information available
Max. Achievement of defined disposal sys for HH toilets* -	No Info	-	
Max. Achievement of Comm. Toilet Seats* (to be used for floating population) - 70%	2009-10	In progress with Delay	There are total 33 Community toilets at a distance of 100 mts - 200 mts and comprising 330 seats have been constructed in urban poor area.
Max. Achievement of Avg. dist of Community Toilets from HH* (to be used for floating population)			
Max. Achievement of def. disposal Sys for Community Toilets* (to be used for floating population)	No Info in MoA		Septic tank system is used Half of the community toilet seats are reserved for women
Max. Achievement of Underprivileged Facilities in Community Toilets. (to be used for floating population)		-	
Max. Achievement in Pucca Housing – 65%	2009-10	In progress	90% of the houses are pucca houses 1500 Pucca Houses under Manyavar Kanshiram Shahri Nirbal Avas Yojana allotted to urban poor; 350 houses are under construction 144 houses under IHSDP scheme under construction by DUDA
Max. Achievement in Night Shelters for homeless (Average Distance to be travelled) – 60% and 85%	Not Committed	Not Initiated	7 such shelters are there. 3 more are newly constructed
Def. Achievement in Street Sweeping	2009-10	In Progress	Street sweeping has been carried out on a regular basis.
Def. Achievement in Waste Collection	2007-08		Waste collection has also been carried out on a regular basis.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Def. Achievement in lifting waste from Community Bins	2007-08	-	Daily lifting is practiced
Def. Achievement in HH access to Pucca Roads	2009-10	-	All the roads in the Municipal areas are pucca roads and every HH is connected with pucca road
Def. Achievement in Cluster access to Pucca Roads	2009-10		
Def. Achievement in HH access to covered SW drains	2009-10	-	Every HH is connected with drain. Provision has been made for storm water drains for areas covered by the Municipal Corporation. (DPR for CC road and covered drain in dalit basties)
Def. Achievement in Street illumination	2008-09	In progress	All areas are covered with street lights
Def. Achievement in Anganwadi/Crèche	2008-09	-	Average distance from households is 500 Def. Achievement in mts.
Def. Achievement in Community Halls	2011-12	-	
Def. Achievement in Preventive Health Care (advisory)	2010-11	In progress	Primary health centers are operational. However, these services are provided by the health department of GoUP.
Def. Achievement in Curative HealthCare – reliability	2009-10		
Def. Achievement in Curative HealthCare – distance	2010-11		
Def. Achievement in Pri.Edu – Enrolment	Not Committed	-	90% enrolment rates
Def. Achievement in Pri.Edu – Drop Out		-	5% drop out rate; average distance is 500 to 1000 mts
Def. Achievement in Pri.Edu – distance		-	
Skill development training (Persons trained who pursue related occupation)	2010-11	In progress	1052 youth are being trained
Micro-credit (Access to participate in micro-credit group in the community.)2	2011-12	In progress	25 groups have applied in banks which is under process



6.6.1 Issues in implementation of the reform

- Database creation and analysis of results from HH survey are critical activities that need to be completed
- Absence of guidelines for achievement of service standards to urban poor areas
- Lack of coordination between DUDA Jhansi and JNN

6.6.2 Action required by state government

- State Government should help ULB in formulating the guideline for achieving service standard in Urban Poor areas. It would help to focus on service delivery by ULB
- Set up supervision and monitoring mechanism for achieving service standards for services for urban poor

6.6.3 Action required by ULB if any

- Initiate project development process for urban poor through preparation and finalization of DPRs, issuance of tenders and award of contracts as soon as possible and request for handholding support to the state government for execution of the such projects



7. Optional Reforms

7.1 Overall progress

For a large set of optional reforms, the onus for action and decisions lies primarily at the state level. The state level intervention is inevitable for reforms such as land and property registration, property title certification system and conversion of agricultural land to non-agricultural land.

The reforms related to streamlining of building approval process, amendment of building bye laws to include provisions for rainwater harvesting (RWH) and reuse of recycled water also require state level intervention for amendment of building byelaws and rules. The ULBs are not responsible for these functions as these functions are performed by the Development/Regulatory Authorities in the cities of Ghaziabad, Gorakhpur, Ballia, Fatehpur and Jhansi. This could be attributed to the difficulty in replicating technical expertise of the parastatals at the smaller scale of the ULB.

Progress on administrative and structural reforms has been rather limited. The ULBs of Ghaziabad and Jhansi have installed the biometric attendance system which has aided improvement in discipline and employee productivity. One of the ULBs has appointed a consultant for undertaking training needs assessment (TNA) and trainings have been organized for both the electoral as well as the administrative wings. Apart from these, there have been limited initiatives on administrative as well as structural reforms.

7.2 Progress Summary

7.2.1 Number and Names of reforms achieved

The following reforms have been achieved at the state and ULB levels:

- Revision of Building Byelaws to streamline approval process
 - ◆ All development authorities have streamlined approval processes. Buildings up to 300 sq. mts. can be accorded approvals in 24 hours if they comply with all necessary requirements. Building over 300 sq. mts. can be accorded approval in 30 days' time. This timeline is to be further shortened to 7 days for residential and 10 days for commercial
- Revision of building byelaws to include rainwater harvesting
 - ◆ Byelaws have been amended by all development authorities to make rainwater harvesting mandatory for building above 300 sq. mts
- Revision of building byelaws to include reuse of recycled water
 - ◆ Byelaws have been amended by all development authorities to include measures for reuse of recycled water
- Earmarking 20% - 25% land for poor in housing projects with cross subsidization
 - ◆ Housing and Township policies have been amended to provide such reservation. The overall FAR calculations will not include such reservation as part of FAR which allows developers to retain their commercial objectives as well
- Land and property registration has been computerized
- PPP projects are being encouraged

7.2.2 Number and Names of reforms in progress

The following reforms are in progress:

- Property title certification system



- Conversion of agricultural land to non-agricultural land
- Administrative reforms
- Structural reforms

The pace of implementation of these reforms is slow due to various issues that are being faced which have been highlighted at appropriate places in the report.

7.3 Issues in Reform implementation

The key issues observed in implementation of the optional reforms have been highlighted below:

7.3.1 Limited understanding of certain reforms

There is a limited understanding of certain reform areas which has an impact on the implementation of such reforms. For instance, the property title certification system reform is one such area on which there is limited clarity. This is also because this reform has a cross cutting impact wherein several departments across the government machinery will have to be involved in facilitating the implementation of this reforms since land records and title registration are not within the ULBs purview of the ULBs.

The ULBs also do not seem to have a very clear understanding of the nature of administrative and structural reforms that need to be undertaken in order to improve day to day functioning.

7.3.2 No capacity for undertaking PPP projects

The ULBs lack capacity to initiate and undertake projects under the PPP mode. The ULBs may not be able to execute a PPP agreement entirely on their own and this a key issue if the ULBs are to optimize their functioning.

7.3.3 Delay in implementation of the need assessment report

The state machinery has been deliberating on the implementation of the staffing need assessment reports that were developed under the directives of the Directorate of Local Bodies (DLB). The recommendations of this report need to be implemented at the earliest in order to allow capacity creation at the ULB level.

7.4 Suggestions / Recommendations

7.4.1 Implement the staffing related recommendations

- The state needs to implement the staffing recommendations at the earliest in order to allow ULBs to dispense their functions in a more effective and efficient manner. This will allow induction of technically skilled manpower that will be able to scale up the ULBs' functioning to a higher level.
- Organize handholding sessions for administrative and structural reforms
 - ◆ It is necessary to organize handholding sessions for these reform agendas in order to ensure that ULBs are fully able to appreciate the need for these reforms and are also able to effectively implement them.



8. Appraisal of Optional Reforms – Ghaziabad

8.1 O1 – Functions of Optional Reforms Not Transferred to ULB

Many of the functions addressed in the optional level reforms are not transferred to the ULB. Thus, mainly two optional reforms are not kicked off at GNN. Brief discussions on the status of all two reforms are presented in table below.

Reforms	Target Year	Current Status	Cumulative progress till March 2014
Introduction Of Property Title Certification System In ULBs	2011-12	No initiative taken	Currently there is no progress on this reform. The title information is held by the revenue department.
Simplification of Legal and Procedural Framework for conversion of Agricultural Land to Non-Agricultural Land.	No Timeline specified	No initiative taken	Revenue department is empowered to look into the matters related to conversion of Agriculture land to Non Agricultural. No progress on this reform

8.2 O2 – Revision of Building Byelaws to Streamline Approval Process

Reform Milestones	Target Year	Current Status	Cumulative Progress Till March 2014
Consultations with Stakeholders on modifications of Byelaws	Not committed	Completed	GDA has adopted byelaws in 2008 in order to Stream Line with approval process. The byelaw states that no building plan needs to get sanctioned up to 100 sq.mtr area in old constructed area of the city. In case of single residential plots, up to 300 sq.mtrs, the allottee will be given standard building plan, at the time of registry and following the setback as per building byelaws, the sanction in building plan is not required.
Identification & Finalization of modification in Byelaws to streamline approval	2006-07	Completed	
Defining Mitigation Measures for Natural Disaster in Byelaws	2006-07	Completed with Delay	Mitigation measures for fire, earthquake etc have been incorporated in Building Byelaws.



Reform Milestones	Target Year	Current Status	Cumulative Progress Till March 2014
Amendment of existing legislation to introduce new Byelaws & Notification	Implemented prior to MoA	Completed	The GoUP revised the Building Byelaws in 2008 and the GDA adopted the byelaws in order to streamline the approval process.
Dissemination of New Byelaws through Website	2007-08	Completed with Delay	It is available on Awas Bandhu website as well as on Ghaziabad Development Authority's website.
City level Public Workshops to address queries	Not committed	In Progress	Vice Chairman holds one workshop every fortnightly to address public queries
Setting MIS Sys linked to all offices having bearing on Building Permission	2007-08	Not Initiated	Provisions are already made in State Level e-governance DPR through which all departments will be connected.
Start of approval as per new byelaws	Implemented Prior to MoA	Completed	It has been implementing since 2009.
Establishment of Interactive Citizen Enquiry Sys for Building Plan Approval	2008-09	In progress	Public Enquires can be done through the email and posting queries on the website.
Maximum Reduction of Average time for Building Sanction (Residential :7 days, Commercial :10 days)	2008-09	In progress with delay	For properties up to 300 sq. mts, the approval can be provided in 24 hours if all documentation is in place. For building above 300 sq. mts, it is 15 days for residential and 30 days for commercial properties

8.3 O3 – Revision of Building Byelaws to Make RWH Mandatory

Reform Milestones	Target Year	Current Status	Cumulative Progress Till March 2014
Final Design of RWH and decision on end use	2008-09	Completed as per Timeline	Rain water harvesting bye laws are part of the building bye laws and it is responsibility of District Development Authority where ULBS would provide the NOC to the builders/Architects. Design of the Rain Water Harvesting has been finalised at State Level. It becomes the part of Rain Water Harvesting Manual and RWH mandatory in new Building Byelaws 2008
Prep of Drafting Byelaws to reflect Mandatory Clauses of RWH	Not committed	Completed	The GoUP revised the Building Byelaws in 2008 and also issued GO in this regard. GDA adopted the byelaws in 2008
Amendment of Existing legislation to introduce the new	Implemented prior to MoA	Completed	Rain water harvesting has been made mandatory for construction of building more than 300 sq. mts under this byelaw



Reform Milestones	Target Year	Current Status	Cumulative Progress Till March 2014
Byelaws & Notification			RWH will be mandatory for future buildings
Dissemination of the new set of Building Byelaws thru Website	Implemented prior to MoA	In Progress	It is available on Awas Bandhu website as well as on Ghaziabad Development Authority's website
City level Workshops to address the queries of general public	Not committed	In Progress	Yet to be organised
Start of Approval as per the new building byelaws	Implemented prior to MoA	Completed	It has been implementing since 2009

8.4 O4 – Earmarking of at Least 20-25 Per Cent of Developed Land in All Housing Projects

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Decision on the extent of reservation (20-25%)		Completed	Provision has been made in new housing projects.
Amendment of the existing legislation and notification			
Timeline to improve the percentage of reservation for EWS/LIG in housing projects			

8.5 O7 – Byelaws on Reuse of Recycled Water

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Final design and decision on end use of a Waste Water Recycling System	2008-09	Not initiated	Provisions have been made in the byelaws for reuse of recycled water; The technique and design of recycle/reuse of water is available on Awas Bandhu website – www.awasup.nic.in GhNN has already adopted a method of selling recycled waste water @ 34 paise/ltr. to builders. GhNN also uses its recycled water for Horticulture purpose with specially constructed tankers
Preparation of draft building byelaws to reflect the mandatory clauses of such a system	2009-10	Not initiated	
		Not initiated	



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Amendment of the existing legislation to introduce the new Building Byelaws and procedures			
Dissemination of the new set of Building Byelaws thru Website		Not initiated	
City level Workshops to address to the queries of general public	2009-10	Not initiated	
Start of Approval as per the new Byelaws	2010-11	Not initiated	

8.6 O8 – Administrative Reforms

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Rationalisation of HR - Identification Of loopholes in existing staffing	2008-09	In progress with Delay at State level	<p>GoUP constituted committee under the chairmanship of Director of Local Bodies in 2006 to establish norms for the Categorization, Up gradation, Reorganization and the Rationalisation of the Human Resources in ULB.</p> <p>The Committee has already submitted its report to GoUP which is at deliberation stage and upon approval several posts will be created at ULB level.</p> <p>Consultant has been appointed under the Yamuna Action Plan (YAP) to study the trainings needs assessment and identification of loopholes with in the system. For ULBs falls under YAP</p> <p>Further Capacity Building Plan has also been prepared under YAP.</p> <p>EGIS India Ltd. has submitted its final report after conducting in-house trainings. Inter departmental discussions are regularly carried out weekly in the chairmanship of Municipal Commissioner.</p>
Rationalisation of HR - Draft Proposal for changing Staffing Policy	2008-09	Not Initiated	No initiative at ULB level.
Rationalisation of HR – Drafting Proposal for reforms in Performance Evaluation System	2008-09		



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Rationalisation of HR - Employee Consultation	2008-09	In Progress with Delay	Consultant has been appointed under the Yamuna Action Plan (YAP) for conducting in house trainings, during the course, employee consultation has been carried out.
Rationalisation of HR - Discussions with various ULB departments	2008-09		
Rationalisation of HR - Cabinet Approval	2008-09	In progress with delay	The committee at state level has submitted its reports which are waiting the cabinet approval.
Rationalisation of HR - Preparation of enabling legislations	2008-09	No initiative	No such Legislation.
Staff Training - Assessment of training needs	2008-09	Completed. Should be an ongoing process	GhNN has achieved significant progress as far as the training needs assessment and trainings are concerned. There have been many initiatives towards preparing the yearly curriculum, training needs assessment and organising the training at GhNN level. There were nine training workshops have been conducted so far in the following areas viz. computer training and E-Governance training, municipal accounting training, administration and operational training for water supply and sewerage treatment plant, construction management and municipal governance and administration
Staff Training - Finalisation of training curriculum	2008-09		
Staff Training - Selection of agencies to provide training	2008-09		
Staff Training - Conducting of training	2008-09		
Staff Training - Training Programmes identified	2008-09		
Reduction in Establishment Expenditure – Outsourcing of certain functions	2007-08	Completed with delay	Done. Outsourcing of SWM, TW operation in water works, bill distribution, technical staff outsourced for street lighting and horticulture departments
Reduction in Establishment Expenditure – Higher Capacity Utilisation	2007-08	Not Initiated	Yet to be initiated
Reduction in Establishment Expenditure – Energy Saving	2007-08	Not Initiated	All Bulbs and lights have been replaced with energy saving lights.
Continuity of Tenure of Key Personnel – Minimum Average Tenure of MC	Not Committed	In progress	GoUP declared zero transfer session for Year 2009-10 and 2010-11.
Management Review System – Periodic Review by Mayor & MC	2007-08	In progress	Organised at state level. Periodic reviews at regular interval are being conducted at ULB level.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Management Review System – Generation of performance reports	2007-08	Not Initiated	MIS at state level. No such formal system at ULB level for performance reporting.
Best Target Staff Deployment *	Not Committed	Not Initiated	UP Administrative Training Academy and Institute of Public Administration, Lucknow has been assigned for the task.
Least Establishment Expenditure during mission year*	2009-10	Not Initiated	No clear information available
Ensuring stability of tenure for MC and other staff	2007-08	In progress	GoUP declared zero transfer session for Year 2009-10 and 2010-11.

8.7 O9 – Structural Reforms

Reform milestones	Target year	Current status	Cumulative progress till March 2014
New Initiatives planned within organisation	2007-08	Completed	Decentralization of Zonal Offices has been started and city is divided in five zones. Admin power except financial powers has been assigned to Zonal Officers.
New Initiatives planned for inter-agency coordination	2007-08	No initiative taken	No such efforts have taken place.
New State Level Structural Reforms for creation of cadre for different technical disciplines	2007 -08	In progress with delay	Staffing need assessment study has been completed by the DLB and submitted to GoUP. It stated creation of certain post for the different technical disciplines. Final Decision on the state level has not been taken yet.
Citizen Charter	No timeline	Completed	Prepared

8.8 O10 – Encouraging PPP

Reform milestones	Target year	Current status	Cumulative progress till March 2014
List down the State level regulatory and policy initiatives planned for encouraging and deepening PPP in urban services	No timeline	In progress	GoUP amended the UP Municipal Act, 1916 in September 2009 and empowered the ULBs to enter into PPP agreement with private sector to implement the Infrastructure projects and discharge the services. Further GoUP issued GO to each ULB for development of following facilities on



Reform milestones	Target year	Current status	Cumulative progress till March 2014
			PPP basis viz. parking places., modernization of Slaughter house.
List down the city level project initiatives planned through PPP in the next three years	2007-08	In Progress with Delay	Municipal Corporation Ghaziabad, has successfully adopted PPP model in areas like, SWM, Community Toilets, Street Lighting and Link Road Nala Saundayikaran Project in commercial areas, Bus Shelters etc.



9. Appraisal of Optional Reforms – Gorakhpur

9.1 O1 – Functions of Optional Reforms Not Transferred to ULB

Many of the functions addressed in the optional level reforms are not transferred to the ULB. Thus, mainly two optional reforms are not kicked off at GoNN. Brief discussions on the status of all two reforms are presented in table below.

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Introduction Of Property Title Certification System In ULBs	2011-12	No initiative taken	Draft bill has been prepared and cleared by internal departmental committee headed by Chief Secretary. The process of framing the bill is under progress, after which it will be put up for cabinet approval.
Simplification of Legal and Procedural Framework for conversion of Agricultural Land to Non-Agricultural Land.	No Timeline specified	No initiative taken	Revenue department is empowered to look into the matters related to conversion of Agricultural land to Non Agricultural. No progress on this reform

9.2 O2 – Revision of Building Byelaws to Streamline the Approval Process

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Consultations with Stakeholders on modifications of Byelaws	No Timeline indicated	Completed	Building plan approval is responsibility of District Development Authority whereas ULBS would provide the NOC to the builders/Architects. As directed by GoUP, GDA adopted byelaws in 2008 in order to streamline the approval process.
Identification & Finalization of modification in Byelaws to streamline approval	2006-07	Completed	It was mentioned during the state level discussion that stakeholder consultation at state level was done and accordingly GoUP issued GO to all Urban Development Authority dated 4th JAN 2008 to make revision in Building byelaws for simplification of the process of sanction of Building Plan. It states that No building plan needs to get sanction up to 100 sq. mts area in old constructed area of the city. In case of Single Residential Plots, up to 300 Sq mts, the allottee will be given Standard Building Plan, at the time of Registry and following the Set -Back as per Building Bye Laws,



Reform milestones	Target year	Current status	Cumulative progress till March 2014
			the sanction of Building Plan is not required.
Defining Mitigation Measures for Natural Disaster in Byelaws	2007-08	Completed with Delay	Mitigation measures for fire, earthquake etc have been incorporated in Building Byelaws.
Amendment of existing legislation to introduce new Byelaws & Notification	No Timeline indicated	Completed	The GoUP revised the Building Byelaws in 2008 and the GDA indicated that it has adopted the byelaws in order to streamline the approval process.
Dissemination of New Byelaws through Website	2007-08	Completed with Delay	It is available on Awas Bandhu website but not on GDA website.
City level Public Workshops to address queries	No Timeline indicated	In Progress	Yet to be organised at ULB level.
Setting MIS Sys linked to all offices having bearing on Building Permission	2007-08	Not Initiated	Presently no progress but Initially at state level Birla Soft was appointed for the MIS system, however it was discontinued
Start of approval as per new byelaws	No Timeline indicated	Completed	It has been implementing since 2009.
Establishment of Interactive Citizen Enquiry Sys for Building Plan Approval	2008-09	In progress	Public Enquires can be done through the email and posting queries on the website.
Maximum Reduction of Average time for Building Sanction (Residential :7 days, Commercial :10 days)	2008-09	In progress with delay	Process is yet to be simplified owing to poor interdepartmental coordination and lack of awareness about new building bylaws to architects. Currently, it takes 30 and 54 for residential and commercial property, respectively.

9.3 O3 – Revision of Building Byelaws to Make RWH Mandatory

Reform milestones	Target year	Current status	Cumulative progress till September 2010
Final Design of RWH and decision on end use	2008-09	Completed as per Timeline	Rain water harvesting bye laws are part of the building bye laws and it is responsibility of District Development Authority where ULBS would provide the NOC to the builders/Architects. During the state level discussion, it was mentioned that design of the Rain Water Harvesting has been finalised at State Level. It becomes the part of Rain Water Harvesting Manual and RWH mandatory in new Building Bylaws 2008.



Reform milestones	Target year	Current status	Cumulative progress till September 2010
Prep of Drafting Byelaws to reflect Mandatory Clauses of RWH	Done	Completed	The GoUP revised the building byelaws in 2008 and also issued GO in this regard. GDA adopted the byelaws in 2008. Rain water harvesting has been made mandatory for construction of building more than 300 sq. mts under this byelaw. RWH will be mandatory for future buildings.
Amendment of Existing legislation to introduce the new Byelaws & Notification		Completed	
Dissemination of the new set of Building Byelaws thru Website		In Progress	It is available on Awas Bandhu website but not on GDA website.
City level Workshops to address the queries of general public		In Progress	Yet to be organised
Start of Approval as per the new building byelaws		Completed	It has been implementing since 2008

9.4 O4 – Earmarking of at Least 20-25 Per Cent of Developed Land in All Housing Projects

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Decision on the extent of reservation (20-25%)		Completed	Provision has been made in new housing projects. EWS 3960 Land/House units for poor made available and total earmarked under the reservation scheme for housing /township project. 421.61 Acre.
Amendment of the existing legislation and notification			
Timeline to improve the percentage of reservation for EWS/LIG in housing projects			

9.5 O7 – Byelaws on Reuse of Recycled Water

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Final design and decision on end use of a Waste Water Recycling System	2008-09	Not initiated	GoUP has adopted provisions related to recycle/reuse of water as specified in National Building Code in byelaws 2008. All



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Preparation of draft building byelaws to reflect the mandatory clauses of such a system	2009-10	Not initiated	<p>Urban Development Authority adopted such building byelaws in 2009.</p> <p>The technique and design of recycle/reuse of water is available on Awas Bandhu website – www.awasup.nic.in</p>
Amendment of the existing legislation to introduce the new Building Byelaws and procedures		Not initiated	
Dissemination of the new set of Building Byelaws thru Website		Not initiated	
City level Workshops to address to the queries of general public	2009-10	Not initiated	
Start of Approval as per the new Byelaws	2010-11	Not initiated	

9.6 O8 – Administrative Reforms

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Rationalisation of HR - Identification Of loopholes in existing staffing	2008-09	In progress with Delay at State level	<p>GoUP constituted committee under the chairmanship of Director of Local Bodies in 2006 to establish norms for the Categorization, Up gradation, Reorganization and the Rationalisation of the Human Resources in ULB.</p> <p>The Committee has already submitted its report to GoUP which is at deliberation stage and upon approval several posts will be created at ULB level.</p> <p>However, GoNN has not taken any initiatives to plug the loopholes in the existing system by either preparing the capacity enhancement sturdy or restructuring the key service delivery departments.</p>
Rationalisation of HR - Draft Proposal for changing Staffing Policy	2008-09	Not Initiated	At state level such report has been submitted. No initiatives at ULB level



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Rationalisation of HR – Drafting Proposal for reforms in Performance Evaluation System	2008-09		
Rationalisation of HR - Employee Consultation	2008-09	In Progress with Delay	Weekly & Monthly Departmental level meetings have been organised regularly.
Rationalisation of HR - Discussions with various ULB departments	2008-09		
Rationalisation of HR - Cabinet Approval	2008-09	In progress with delay at state level	The committee at state level has submitted its reports which are waiting the cabinet approval
Rationalisation of HR - Preparation of enabling legislations	2008-09	No initiative	No such Legislation
Staff Training - Assessment of training needs	2008-09	In progress with delay	There have not been many initiatives towards preparing the yearly curriculum, training needs assessment and organising the training at GoNN level. Training for E- Governance Modules have been organised by the IT staff however structured training programme are yet to be evolved. At Gol level such study initiated.
Staff Training - Finalisation of training curriculum	2008-09		
Staff Training - Selection of agencies to provide training	2008-09		
Staff Training - Conducting of training	2008-09		
Staff Training - Training Programmes identified	2008-09		
Reduction in Establishment Expenditure – Outsourcing of certain functions	2007-08	In progress with delay	GoNN is exploring PPP route in order to reduce establishment expenditure and the following PPP projects have been identified. Solid Waste Management. Traffic Lights Sulabh Sauchalay Parking
Reduction in Establishment Expenditure – Higher Capacity Utilisation	2007-08	Not Initiated	Yet to be initiated
Reduction in Establishment Expenditure – Energy Saving	2007-08	Not Initiated	Yet to be initiated.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Continuity of Tenure of Key Personnel – Minimum Average Tenure of MC	Not Committed	In progress	GoUP declared zero transfer session for Year 2009-10 and 2010-11.
Management Review System – Periodic Review by Mayor & MC	2007-08	In progress	Organised at state level Periodic reviews at regular interval are being conducted at ULB level.
Management Review System – Generation of performance reports	2007-08	Not Initiated	MIS for performance reporting at state level; No such formal system at ULB level
Best Target Staff Deployment *	Not Committed	Not Initiated	No such initiative at ULB level
Least Establishment Expenditure during mission year* (28%)	2009-10		
Ensuring stability of tenure for MC and other staff	2007-08	In progress	GoUP declared zero transfer session for Year 2009-10 and 2010-11.

9.7 09 – Structural Reforms

Reform milestones	Target year	Current status	Cumulative progress till March 2014
New Initiatives planned within organisation	2007-08	In progress	Decentralization of Zonal Offices has been started. Admin power except financial powers has been assigned to Zonal Officers.
New Initiatives planned for inter-agency coordination	2007-08	No initiative taken	No such efforts have taken place.
New State Level Structural Reforms for creation of cadre for different technical disciplines	2007 -08	In progress with delay	Staffing need assessment study has been completed by the DLB and submitted to GoUP. It stated creation of certain post for the different technical disciplines. Final Decision on the state level has not been taken yet.
Citizen Charter	No timeline	Completed	Prepared.



9.8 O10 – Encouraging PPP

Reform milestones	Target year	Current status	Cumulative progress till March 2014
List down the State level regulatory and policy initiatives planned for encouraging and deepening PPP in urban services	No timeline	In progress	GoUP amended the UP Municipal Act, 1916 in September 2009 and empowered the ULBs to enter into PPP agreement with private sector to implement the Infrastructure projects and discharge the services. Further GoUP issued GO to each ULB for development of following facilities on PPP basis i.e. parking places, modernization of slaughter house
List down the city level project initiatives planned through PPP in the next three years	2007-08	In progress	Following PPP projects are being implemented viz. solid Waste Management, development of Traffic Signals at 12 cross roads at the city, Development of Sulabh Sauchalays, Development of Parking facilities, O&M of Parks



10. Appraisal of Optional Reforms – Ballia

10.1 O1 – Functions of Optional Reforms Not Transferred to ULB

Many of the functions addressed in the optional level reforms are not transferred to the ULB. Thus mainly two optional reforms are not kicked off at BNP. Brief discussions on the status of all two reforms are presented in table below.

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Introduction Of Property Title Certification System In ULBs	2011-12	No initiative taken	RCUES has been asked to submit report on the same
Simplification of Legal and Procedural Framework for conversion of Agricultural Land to Non-Agricultural Land.	No Timeline specified	No initiative taken	Revenue department is empowered to look into the matters related to conversion of Agriculture land to Non Agricultural. No progress on this reform

10.2 O2 – Revision of Building Byelaws to Streamline the Approval Process

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Consultations with Stakeholders on modifications of Byelaws	Not Committed	Status not Known	Building Plan approval is responsibility of Regulatory Authority whereas ULBS would provide the NOC to the builders/Architects.
Identification & Finalization of modification in Byelaws to streamline approval	Implemented prior to MoA		
Defining Mitigation Measures for Natural Disaster in Byelaws	2006-07		
Amendment of existing legislation to introduce new Byelaws & Notification	Implemented prior to MoA		
Dissemination of New Byelaws through Website	2007-08		



Reform milestones	Target year	Current status	Cumulative progress till March 2014
City level Public Workshops to address queries	Not Committed		
Setting MIS Sys linked to all offices having bearing on Building Permission	2007-08		
Start of approval as per new byelaws	Implemented prior to MoA		
Establishment of Interactive Citizen Enquiry Sys for Building Plan Approval	2008-09		
Maximum Reduction of Average time for Building Sanction (Residential :7 days, Commercial :10 days)	2009-10		

10.3 O3 – Revision of Building Byelaws to Make RWH Mandatory

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Final Design of RWH and decision on end use	2008-09	Status not Known	Provisions made in byelaws
Prep of Drafting Byelaws to reflect Mandatory Clauses of RWH	Not Committed		
Amendment of Existing legislation to introduce the new Byelaws & Notification	Implemented prior to MoA		
Dissemination of the new set of Building Byelaws thru Website	Implemented prior to MoA		
City level Workshops to address the queries of general public	Year not Committed- Under Progress		
Start of Approval as per the new building byelaws	Implemented prior to MoA		



10.4 O4 – Earmarking of at Least 20-25 Per Cent of Developed Land in All Housing Projects

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Decision on the extent of reservation (20-25%)		Completed	Provision has been made in new housing projects. 372 EWS houses has been made under Manywar Kanshi Ram Awas Yojana and being distributed to the urban poor
Amendment of the existing legislation and notification			
Timeline to improve the percentage of reservation for EWS/LIG in housing projects			

10.5 O7 – Byelaws on reuse of recycled water

Reform milestones	Target year	Current status	Cumulative progress till September 2010
Final Design and decision on end use of WW Recycling Sys	2007-08	Status not Known	Byelaws have been formulated and are implemented by the Regulatory Authority.
Prep of Drafting of Byelaws to reflect Mandatory Clauses of Wastewater Recycling System	2008-09		
Amendment of Existing Legislation to introduce the new Byelaws & procedures	2009-10		
Dissemination of the new set of Building Byelaws through Website	2009-10		
City level Public Workshops to address queries	2009-10		
Start of approval as per new byelaws	2009-10		

10.6 O8 – Administrative Reforms

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Rationalisation of HR - Identification Of loopholes in existing staffing	2008-09	In progress with Delay at State level	GoUP constituted committee under the chairmanship of Director of Local Bodies in 2006 to establish norms for the Categorization, Up gradation,



Reform milestones	Target year	Current status	Cumulative progress till March 2014
			<p>Reorganization and the Rationalisation of the Human Resources in ULB.</p> <p>The Committee has already submitted its report to GoUP which is at deliberation stage and upon approval several posts will be created at ULB level.</p> <p>However, BNP has not taken any initiatives to plug the loopholes in the existing system by either preparing the capacity enhancement sturdy or restructuring the key service delivery departments.</p>
Rationalisation of HR - Draft Proposal for changing Staffing Policy	2008-09	Not Initiated	At state level such report has been submitted. No initiatives at ULB level.
Rationalisation of HR – Drafting Proposal for reforms in Performance Evaluation System	2008-09		
Rationalisation of HR - Employee Consultation	2008-09	In Progress with Delay	Weekly & Monthly Departmental level meetings have been organised regularly.
Rationalisation of HR - Discussions with various ULB departments	2008-09		
Rationalisation of HR - Cabinet Approval	2008-09	In progress with delay at state level.	The committee at state level has submitted its reports which are waiting the cabinet approval.
Rationalisation of HR - Preparation of enabling legislations	2008-09	No initiative	No such Legislation.
Staff Training - Assessment of training needs	2008-09	In progress with delay	<p>Staff has participated in training programmes on</p> <p>Sustainable Development Concepts and Issues on Urban Forestry</p> <p>Environment friendly Solid Waste Management</p> <p>Urban Governance</p> <p>Community Based Disaster Risk Management</p> <p>GIS Based Utility Mapping for urban Planning and management</p> <p>State Level Training cum Orientation workshop on Bio Medical Waste Management</p>
Staff Training - Finalisation of training curriculum	2008-09		
Staff Training - Selection of agencies to provide training	2008-09		
Staff Training - Conducting of training	2008-09		
Staff Training - Training Programmes identified	2008-09		



Reform milestones	Target year	Current status	Cumulative progress till March 2014
			Training Program on Planning and Provision of Urban Infrastructure Based Practices.
Reduction in Establishment Expenditure – Outsourcing of certain functions	2007-08	In progress with delay	Death & Birth Registration, Public Grievance, Collection & Segregation of solid waste are Outsourced
Reduction in Establishment Expenditure – Higher Capacity Utilisation	2007-08	Not Initiated	Yet to be initiated
Reduction in Establishment Expenditure – Energy Saving	2007-08	Not Initiated	Yet to be initiated.
Continuity of Tenure of Key Personnel – Minimum Average Tenure of MC	Year Not Committed	In progress	GoUP declared zero transfer session for Year 2009-10 and 2010-11.
Management Review System – Periodic Review by Mayor & MC	2007-08	In progress	There absence of such system
Management Review System – Generation of performance reports	2007-08	Not Initiated	MIS for performance reporting at state level. No such formal system at ULB level.
Best Target Staff Deployment	Not Committed	Not Initiated	An academy has been commissioned to prepare a proposal for the same
Least Establishment Expenditure during mission year* - 35%	2009-10		
Ensuring stability of tenure for MC and other staff	Not Committed	In progress	GoUP declared zero transfer session for Year 2009-10 and 2010-11.

10.7 09 – Structural Reforms

Reform milestones	Target year	Current status	Cumulative progress till March 2014
New Initiatives planned within organisation	2008-09	Not Initiated	There absence of any such initiatives
New Initiatives planned for inter-agency coordination	2007-08	No initiative taken	No such efforts have taken place.



Reform milestones	Target year	Current status	Cumulative progress till March 2014
New State Level Structural Reforms for creation of cadre for different technical disciplines	2007 -08	In progress with delay	Staffing need assessment study has been completed by the DLB and submitted to GoUP. It stated creation of certain post for the different technical disciplines. Final Decision on the state level has not been taken yet.

10.8 O10 – Encouraging PPP

Reform milestones	Target year	Current status	Cumulative progress till September 2010
List down the State level regulatory and policy initiatives planned for encouraging and deepening PPP in urban services	Not Committed	In progress	GoUP amended the UP Municipal Act, 1916 in September 2009 and empowered the ULBs to enter into PPP agreement with private sector to implement the Infrastructure projects and discharge the services. Further GoUP issued GO to each ULB for development of following facilities on PPP basis viz. parking places, modernization of slaughter house.
List down the city level project initiatives planned through PPP in the next three years	2008-09	In progress	Only one project of SWM has been undertaken under the state level initiatives under PPP format at BNP.



11. Appraisal of Optional Reforms – Fatehpur

11.1 O1 – Functions of Optional Reforms Not Transferred to ULB

Many of the functions addressed in the optional level reforms are not transferred to the ULB. Thus mainly two optional reforms are not kicked off at FNP. Brief discussions on the status of all two reforms are presented in table below.

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Introduction Of Property Title Certification System In ULBs	2011-12	No initiative taken	RCUES has been asked to submit a report on the same.
Simplification of Legal and Procedural Framework for conversion of Agricultural Land to Non-Agricultural Land	No Timeline specified	No initiative taken	Revenue department is empowered to look into the matters related to conversion of Agriculture land to Non Agricultural. No progress on this reform

11.2 O2 – Revision of Building Byelaws to Streamline the Approval Process

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Consultations with Stakeholders on modifications of Byelaws	Not Committed	Status not Known	Building Plan approval is responsibility of Regulatory Authority whereas ULBS would provide the NOC to the builders/Architects.
Identification & Finalization of modification in Byelaws to streamline approval	2006-07		
Defining Mitigation Measures for Natural Disaster in Byelaws	2006-07		
Amendment of existing legislation to introduce new Byelaws & Notification	Implemented prior to MoA		
Dissemination of New Byelaws through Website	2007-08		



Reform milestones	Target year	Current status	Cumulative progress till March 2014
City level Public Workshops to address queries	Not Committed		
Setting MIS Sys linked to all offices having bearing on Building Permission	2007-08		
Start of approval as per new byelaws	Implemented prior to MoA		
Establishment of Interactive Citizen Enquiry Sys for Building Plan Approval	2008-09		
Maximum Reduction of Average time for Building Sanction (Residential :7 days, Commercial :10 days)	2009-10		

11.3 O3 – Revision of Building Byelaws to Make RWH Mandatory

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Final Design of RWH and decision on end use	2008-09		
Prep of Drafting Byelaws to reflect Mandatory Clauses of RWH	Not Committed		
Amendment of Existing legislation to introduce the new Byelaws & Notification	Implemented prior to MoA	Status not Known	Provisions have been included in the byelaws. Regulatory Authority is responsible for implementation of the same
Dissemination of the new set of Building Byelaws thru Website	Implemented prior to MoA		
City level Workshops to address the queries of general public	Year not Committed- Under Progress		
Start of Approval as per the new building byelaws	Implemented prior to MoA		



11.4 O4 – Earmarking of at Least 20-25 Per Cent of Developed Land in All Housing Projects

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Decision on the extent of reservation (20-25%)		Completed	Provisions have been made in Housing Policy and Township Policies floated by the state through Government Orders
Amendment of the existing legislation and notification			
Timeline to improve the percentage of reservation for EWS/LIG in housing projects			

11.5 O7 – Byelaws on reuse of recycled water

Reform milestones	Target year	Current status	Cumulative progress till September 2010
Final Design and decision on end use of WW Recycling Sys	2007-08	Status not Known	Provisions have been made in the byelaws. Regulatory Authority is responsible for the implementation of the same
Prep of Drafting of Byelaws to reflect Mandatory Clauses of Wastewater Recycling System	2008-09		
Amendment of Existing Legislation to introduce the new Byelaws & procedures	2009-10		
Dissemination of the new set of Building Byelaws through Website	2009-10		
City level Public Workshops to address queries	2009-10		
Start of approval as per new byelaws	2009-10		



11.6 O8 – Administrative Reforms

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Rationalisation of HR - Identification Of loopholes in existing staffing	2008-09	In progress with Delay at State level	GoUP constituted committee under the chairmanship of Director of Local Bodies in 2006 to establish norms for the Categorization, Up gradation, Reorganization and the Rationalisation of the Human Resources in ULB. The Committee has already submitted its report to GoUP which is at deliberation stage and upon approval; several posts will be created at ULB level. However, FNP has not taken any initiatives to plug the loopholes in the existing system by either preparing the capacity enhancement sturdy or restructuring the key service delivery departments
Rationalisation of HR - Draft Proposal for changing Staffing Policy	2008-09	Not Initiated	At state level, such report has been submitted. No initiatives at ULB level
Rationalisation of HR – Drafting Proposal for reforms in Performance Evaluation System	2008-09		
Rationalisation of HR - Employee Consultation	2008-09	In Progress with delay	Weekly & Monthly Departmental level meetings have been organised regularly.
Rationalisation of HR - Discussions with various ULB departments	2008-09		
Rationalisation of HR - Cabinet Approval	2008-09	In progress with delay at state level	The committee at state level has submitted its reports which are waiting the cabinet approval.
Rationalisation of HR - Preparation of enabling legislations	2008-09	No initiative	No such Legislation
Staff Training - Assessment of training needs	2008-09	In progress with delay	There have not been initiatives towards preparing the yearly curriculum, training needs assessment and organising the training at FNP level. Training for E- Governance Modules have been organised by the E- Governance Consultants and GIS training was also imparted. However
Staff Training - Finalisation of training curriculum	2008-09		
Staff Training - Selection of agencies to provide training	2008-09		
Staff Training - Conducting of training	2008-09		



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Staff Training - Training Programmes identified	2008-09		structured training programme are yet to be evolved. At GOI level such study initiated.
Reduction in Establishment Expenditure – Outsourcing of certain functions	2007-08	Not Initiated	There absence of any initiative on outsourcing or exploring PPP option
Reduction in Establishment Expenditure – Higher Capacity Utilisation	2007-08	Not Initiated	Yet to be initiated
Reduction in Establishment Expenditure – Energy Saving	2007-08	Not Initiated	Yet to be initiated
Continuity of Tenure of Key Personnel – Minimum Average Tenure of MC	Year Not Committed	In progress	GoUP declared zero transfer session for Year 2009-10 and 2010-11. Present Executive Officer of FNP has been serving the FNP since last five years
Management Review System – Periodic Review by Mayor & MC	2007-08	In progress	FNP claimed that regular progress review meeting is organised under the chairmanship of District Magistrate for review of coverage and collection of Property tax
Management Review System – Generation of performance reports	2007-08	Not Initiated	MIS for performance reporting at state level; No such formal system at ULB level
Best Target Staff Deployment *	Not Committed		
Least Establishment Expenditure during mission year* - 35%	2009-10-54% 2010-11-52%	Not Initiated	No such initiative at ULB level
Ensuring stability of tenure for MC and other staff	Not Committed	In progress	GoUP declared zero transfer session for Year 2009-10 and 2010-11. However, there absence of specific policies for ensuring the tenure of the key officials at state level.

11.7 09 – Structural Reforms

Reform milestones	Target year	Current status	Cumulative progress till March 2014
New Initiatives planned within organisation	2008-09	Not Initiated	There absence of any such initiatives



Reform milestones	Target year	Current status	Cumulative progress till March 2014
New Initiatives planned for inter-agency coordination	2007-08	No initiative taken	No such efforts have taken place
New State Level Structural Reforms for creation of cadre for different technical disciplines	2007 -08	In progress with delay	Staffing need assessment study has been completed by the DLB and submitted to GoUP. It stated creation of certain post for the different technical disciplines. Final Decision on the state level has not been taken yet

11.8 O10 – Encouraging PPP

Reform milestones	Target year	Current status	Cumulative progress till September 2010
List down the State level regulatory and policy initiatives planned for encouraging and deepening PPP in urban services	Not Committed	In progress	GoUP amended the UP Municipal Act, 1916 in September 2009 and empowered the ULBs to enter into PPP agreement with private sector to implement the Infrastructure projects and discharge the services. Further GoUP issued GO to each ULB for development of following facilities on PPP basis viz. parking places, modernization of slaughter house
List down the city level project initiatives planned through PPP in the next three years	2008-09	In progress	Presently there absence of any initiatives pertaining to PPP project It seems to be poor understanding of PPP Project.



12. Appraisal of Optional Reforms – Jhansi

12.1 O1 – Functions of Optional Reforms Not Transferred to ULB

Many of the functions addressed in the optional level reforms are not transferred to the ULB. Thus, mainly two optional reforms are not kicked off at JNN. Brief discussions on the status of all two reforms are presented in table below.

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Introduction Of Property Title Certification System In ULBs	2011-12	No initiative taken	RCUES has been asked to submit a report on the same
Simplification of Legal and Procedural Framework for conversion of Agricultural Land to Non-Agricultural Land	No Timeline specified	No initiative taken	Revenue department is empowered to look into the matters related to conversion of Agriculture land to Non Agricultural. No progress on this reform

12.2 O2 – Revision of Building Byelaws to Streamline the Approval Process

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Consultations with Stakeholders on modifications of Byelaws	Not Committed	Completed	<p>Building plan approval is responsibility of District Development Authority whereas ULBS would provide the NOC to the builders/Architects.</p> <p>As directed by GoUP, JDA adopted byelaws in 2008 in order to streamline the approval process.</p>
Identification & Finalization of modification in Byelaws to streamline approval	2006-07	Completed	<p>It was mentioned during the state level discussion that stakeholder consultation at state level was done and accordingly GoUP issued GO to all Urban Development Authority dated 4th JAN 2008 to make revision in Building byelaws for simplification of the process of sanction of Building Plan.</p> <p>It states that No building plan needs to get sanction up to 100 sq. mt area in old constructed area of the city. In case of Single Residential Plots up to 300 sq.mts. , the allottee will be given Standard Building Plan, at the time of Registry and following the Set -Back as per Building Bye Laws, the sanction of Building Plan is not required.</p>



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Defining Mitigation Measures for Natural Disaster in Byelaws	2006-07	Completed with Delay	Mitigation measures for fire, earthquake etc have been incorporated in Building Byelaws.
Amendment of existing legislation to introduce new Byelaws & Notification	Implemented Prior to MoA	Completed	The GoUP revised the Building Byelaws in 2008 and the JDA indicated that it has adopted the byelaws in order to streamline the approval process.
Dissemination of New Byelaws through Website	2007-08	In Progress	It is available on Awas Bandhu website but not on JDA website.
City level Public Workshops to address queries	Not Committed	In Progress	Yet to be organised at ULB level.
Setting MIS Sys linked to all offices having bearing on Building Permission	2007-08	Not Initiated	Presently, no progress but initially at state level, Birla Soft was appointed for the MIS system, however it was discontinued
Start of approval as per new byelaws	Implemented prior to MoA	completed	It has been implementing since 2009
Establishment of Interactive Citizen Enquiry Sys for Building Plan Approval	2008-09	In progress	Public Enquires can be done through the email and posting queries on the website
Maximum Reduction of Average time for Building Sanction (Residential :7 days, Commercial :10 days)	2009-10	In progress with delay	Process is yet to be simplified. Currently, it takes 30 days and 90 days for residential and commercial property, respectively

12.3 O3 – Revision of Building Byelaws to Make RWH Mandatory

Reform milestones	Target year	Current status	Cumulative progress till September 2010
Final Design of RWH and decision on end use	2008-09	Completed as per Timeline	Rain water harvesting bye laws are part of the building bye laws and it is responsibility of District Development Authority where ULBS would provide the NOC to the builders/Architects. During the state level discussion, it was mentioned that design of the Rain Water Harvesting has been finalised at State Level. It becomes the part of Rain Water Harvesting Manual and RWH mandatory in new Building Byelaws 2008.
Prep of Drafting Byelaws to reflect	Not Committed	Completed	The GoUP revised the building byelaws in 2008 and also issued GO in this regard. JDA adopted the byelaws in 2008.



Reform milestones	Target year	Current status	Cumulative progress till September 2010
Mandatory Clauses of RWH			Rain water harvesting has been made mandatory for construction of building more than 300 sq. mt under this byelaw. RWH will be mandatory for future buildings.
Amendment of Existing legislation to introduce the new Byelaws & Notification	Done	Completed	
Dissemination of the new set of Building Byelaws thru Website	Implemented prior to MoA	In Progress	It is available on Awas Bandhu website but not on JDA website.
City level Workshops to address the queries of general public	Under Progress	In Progress	Yet to be organised
Start of Approval as per the new building byelaws	Implemented prior to MoA	Completed	It has been implementing since 2009

12.4 O4 – Earmarking of at Least 20-25 Per Cent of Developed Land in All Housing Projects

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Decision on the extent of reservation (20-25%)		Completed	Housing & Urban Development Department of the Govt. has announced Housing Policy 2009. Govt. has made reservation of 20% of saleable land for economically weaker sections (EWS) and low income group (LIG) for Housing Board & Development Authorities and private developers for upcoming townships.
Amendment of the existing legislation and notification			
Timeline to improve the percentage of reservation for EWS/LIG in housing projects			

12.5 O7 – Byelaws on Reuse of Recycled Water

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Final design and decision on end use of a Waste Water Recycling System	2008-09	Not initiated	Provisions made in the byelaws; Development Authority is implementing the same
Preparation of draft building byelaws to	2009-10	Not initiated	



Reform milestones	Target year	Current status	Cumulative progress till March 2014
reflect the mandatory clauses of such a system			
Amendment of the existing legislation to introduce the new Building Byelaws and procedures		Not initiated	
Dissemination of the new set of Building Byelaws thru Website		Not initiated	
City level Workshops to address to the queries of general public	2009-10	Not initiated	
Start of Approval as per the new Byelaws	2010-11	Not initiated	

12.6 O8 – Administrative Reforms

Reform milestones	Target year	Current status	Cumulative progress till March 2014
Rationalisation of HR - Identification Of loopholes in existing staffing	Not committed	In progress at State level	GoUP constituted committee under the chairmanship of Director of Local Bodies in 2006 to establish norms for the Categorization, Up gradation, Reorganization and the Rationalisation ion of the Human Resources in ULB. The Committee has already submitted its report to GoUP which is at deliberation stage and upon approval several posts will be created at ULB level. However, JNN has not taken any initiatives to plug the loopholes in the existing system by either preparing the capacity enhancement sturdy or restructuring the key service delivery departments.
Rationalisation of HR - Draft Proposal for changing Staffing Policy		Not Initiated	At state level, such report has been submitted. No initiative at ULB level
Rationalisation of HR – Drafting Proposal for reforms in Performance Evaluation System			



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Rationalisation of HR - Employee Consultation		In Progress	Weekly & Monthly Departmental level meetings have been organised regularly.
Rationalisation of HR - Discussions with various ULB departments			
Rationalisation of HR - Cabinet Approval		In progress	The committee at state level has submitted its reports which are waiting the cabinet approval.
Rationalisation of HR - Preparation of enabling legislations		No initiative	No such Legislation
Staff Training - Assessment of training needs	Not committed	In progress	Staff has participated in training programmes on Sustainable Development Concepts and Issues on Urban Forestry Environment friendly Solid Waste Management Urban Governance Community Based Disaster Risk Management GIS Based Utility Mapping for urban Planning and management State Level Training cum Orientation workshop on Bio Medical Waste Management Training Program on Planning and Provision of Urban Infrastructure Based Practices.
Staff Training - Finalisation of training curriculum			
Staff Training - Selection of agencies to provide training			
Staff Training - Conducting of training			
Staff Training - Training Programmes identified			
Reduction in Establishment Expenditure – Outsourcing of certain functions		In progress	Outsourcing in workshop, health, sanitation, tax, public works, street lights and accounts etc.
Reduction in Establishment Expenditure – Higher Capacity Utilisation		Not Initiated	No specific information
Reduction in Establishment Expenditure – Energy Saving		Not Initiated	CFLs have been installed to reduce expenditure
Continuity of Tenure of Key Personnel – Minimum Average Tenure of MC		In progress	GoUP declared zero transfer session for Year 2009-10 and 2010-11.
Management Review System – Periodic		In progress	Organised at state level



Reform milestones	Target year	Current status	Cumulative progress till March 2014
Review by Mayor & MC			Periodic reviews at regular interval are being conducted at ULB level.
Management Review System – Generation of performance reports		Not Initiated	MIS for performance reporting at state level. No such formal system at ULB level
Best Target Staff Deployment *			
Least Establishment Expenditure during mission year* (28%)	2009-10	Not Initiated	No such initiative at ULB level
Ensuring stability of tenure for MC and other staff	2007-08	In progress	GoUP declared zero transfer session for Year 2009-10 and 2010-11.

12.7 O9 – Structural Reforms

Reform milestones	Target year	Current status	Cumulative progress till March 2014
New Initiatives planned within organisation	Not committed	In progress	<p>Two Zonal offices have been established.</p> <p>Ten Sanitation circle has been made instead of earlier five for better sanitation, sweeping and solid waste management.</p> <p>Street light department has been divide into three Zones instead of earlier to for better delivery of service.</p> <p>Public work department divided into five JE's circle instead of earlier for ensuring better quality and workmanship in construction works.</p> <p>Administrative and financial powers have been transferred & assigned to all HODs of JNN.</p>
New Initiatives planned for inter-agency coordination	Not committed	No initiative taken	<p>JNN has a very close contact and coordination with different departments such as JAL NIGAM, JAL SANSTHAN, JDA, DUDA, TOWN PLANNER, PWD, AVAS VIKAS PARISAD, and REVENUE DEPT. POLICE DEPARTMENT etc. of the city.</p> <p>Regular meetings are organized at Divisional commissioners and D.M. level and also at mayor's and municipal commissioner's level, where officers from all departments gather and resolve the issues. Different coordination meetings at JNN level are also organized for providing better results in services like sanitation, water supply, drainage ,anti- encroachment, parking & traffic management, anti polythene drive etc.</p>



Reform milestones	Target year	Current status	Cumulative progress till March 2014
New State Level Structural Reforms for creation of cadre for different technical disciplines	2006 -07	In progress with delay	Staffing need assessment study has been completed by the DLB and submitted to GoUP. It stated creation of certain post for the different technical disciplines. Final Decision on the state level has not been taken yet.
Citizen Charter	No timeline	Completed	Prepared.

12.8 O10 – Encouraging PPP

Reform milestones	Target year	Current status	Cumulative progress till March 2014
List down the State level regulatory and policy initiatives planned for encouraging and deepening PPP in urban services	Not committed	In progress	GoUP amended the UP Municipal Act, 1916 in September 2009 and empowered the ULBs to enter into PPP agreement with private sector to implement the Infrastructure projects and discharge the services. Solid waste management and modern slaughter house are being executed on PPP pattern.
List down the city level project initiatives planned through PPP in the next three years	Not committed	In progress	Solid Waste Management project is being developed on PPP basis.



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Registered Office – Mumbai

CRISIL House, Central Avenue,
Hiranandani Business Park,
Powai, Mumbai- 400 076
Phone : 91-22-3342 3000
Fax : 91-22-3342 3810

New Delhi

Plot No. 46 (Opposite Provident Fund Office),
Sector 44, Gurgaon 122 003,
Haryana, India
Phone : 91-124-672 2000
Fax : 91-124-672 2495

Hyderabad

3rd Floor, Uma Chambers
Plot No. 9&10, Nagarjuna Hills,
Near Punjagutta Cross Road
Hyderabad - 500 082
Phone : 91-40-40328200
Fax : 91-40-2335 7507

Bengaluru

W-101, Sunrise Chambers,
22, Ulsoor Road,
Bengaluru - 560 042
Phone : 91-80-2558 0899
Fax : 91-80-2559 4801

Ahmedabad

706, Venus Atlantis,
Near Reliance Petrol Pump
Prahladnagar,
Ahmedabad - 380 015
Phone : 91-79-4024 4500
Fax : 91-79-2755 9863

Visit us at:
www.crisil.com

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