

Report

of the Examiner of Local Accounts

on

Urban Local Bodies

for the year ending March 2010

Government of West Bengal

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PREFACE

The Government of West Bengal appointed Examiner of Local Accounts (ELA) as a primary auditor of accounts of Urban Local Bodies (ULBs) under West Bengal Municipal Act, 1993 and other Municipal Corporations Act. The ELA is an officer of Indian Audit and Accounts Department and works under the supervision of Accountant General (Receipt, Works & Local Bodies Audit).

The ELA prepares report on the accounts of ULBs unit wise and send such report to the Chairman and a copy thereof to the Director of Local Bodies or such other officers as the State Government may direct.

This Report for the year ended 31 March 2010 contains major audit findings arising out of audit of accounts of Urban Local Bodies in the state of West Bengal and the performance audit of selected schemes/activities/grants being implemented /utilized by them.

The cases mentioned in this Report are among those, which came to notice in the course of test audit of accounts of 54 ULBs during the period from May 2007 to June 2009, as well as those noticed in earlier years but could not be dealt with in previous Reports; matters relating to the period subsequent to 2008-09 have also been included wherever considered necessary.

Overview

This Report has six chapters containing observations of audit on accounting procedures and financial management, receipts, implementation of schemes, performance audit as well as other important cases. A synopsis of the Audit findings is presented in this overview.

Five ULBs had incurred excess revenue expenditure of ₹ 19.39 crore and six ULBs had incurred excess capital expenditure of ₹ 17.44 crore *vis-à-vis* the budget provisions during 2007 – 10.

[Paragraph 2.1.1]

Eight ULBs diverted ₹ 5.34 crore sanctioned for specific purposes during the years 2007 – 10 depriving the beneficiaries of the intended benefits.

[Paragraph 2.4]

In absence of 'Special Fund' or due to inadequate contribution to the said fund, six ULBs accrued a liability of ₹ 3.86 crore towards pension and gratuity as of March 2009.

[Paragraph 2.6]

Fifteen ULBs accumulated a liability of about ₹ 18.18 crore as of March 2009 due to non-payment of loan in time. The trend of increase in liabilities adversely affects the financial stability of the ULBs.

[Paragraph 2.7]

Five municipalities did not pay electricity charges amounting to ₹ 5.28 crore.

[Paragraph 2.11]

Titagarh Municipality deducted Professional Tax (₹ 4.95 lakh) at source during 2007 – 09 but did not deposit the amount into government account in time.

[Paragraph 2.16]

Inadmissible remission allowed in property tax, resulted in loss of revenue of ₹ 4.37 lakh in Habra Municipality.

[Paragraph 3.3]

Non-imposition of surcharge on property tax by 16 ULBs for commercial holdings during July 2000 to September 2009 resulted in loss of revenue of ₹ 1.43 crore.

[Paragraph 3.4.1]

Due to non imposition of water charges or imposition of water charges at a lower rate, seven ULBs sustained a loss of ₹ 4.04 crore during the period from April 2003 to August 2009. It was also noticed in audit that 16 ULBs had partly realised water charges since the date of imposition resulting ₹ 32.46 crore remaining outstanding at the end of March 2009/ 2010.

[Paragraph 3.5]

Due to non-allotment of constructed stalls / shops for a period ranging from two to fifteen years, four ULBs could not generate projected revenue of ₹ 42.33 lakh towards *salami* / lease / rent in addition to blockage of capital.

[Paragraph 3.7]

In 13 ULBs unspent funds under Employment Generation in Urban Area Scheme increased from ₹ 5.17 crore as on 1 April 2007 to ₹ 6.55 crore as on 31 March 2009. Four ULBs spent ₹ 1.53 crore under the scheme during 2006 - 09 without involving the Ward Committees / Community Development Societies. The expenditure incurred by six ULBs on wages was far below 40 *per cent* of the total cost of works during 2007 - 09, implying non-generation of employment of approximately 97,146 man-days. Two ULBs executed works worth ₹ 59.96 lakh during 2007 – 08 engaging contractors in violation of government guidelines.

[Paragraph 4.1]

In two ULBs an amount of ₹ 60.77 lakh remained unutilized under National Old Age Pension Scheme as of March 2009 depriving 1265 intended beneficiaries for the year 2008 – 09. Kandi Municipality utilised the fund of ₹ 5.21 lakh from the NOAPS Grant between August 2007 and March 2008 towards improvement of roads, drains, etc. depriving 108 intended beneficiaries for the year 2007 – 08.

[Paragraph 4.3]

Performance Audit

Twelfth Finance Commission Grants

An amount of ₹ 23.06 lakh was released by the State Government towards interest for delay of 16 to 48 days in releasing the first installment of 2005 – 06. The release of fund for SWM in respect of 34 ULBs fell short by ₹ 1.84 crore out of the actual entitlement of ₹ 53.76 crore. There was improper segregation, handling and disposal of solid waste / bio-medical waste by the ULBs. Nineteen ULBs did not spend any amount for creation of database and maintenance of accounts from the available fund. Ten ULBs spent only 0.30 to 4.75 *per cent* for this purpose. Fourteen ULBs diverted ₹ 3.19 crore during the period 2005 – 10 for expenditure outside the purview of the TFC grants. The Khardah Municipality gave ₹ 3.00 lakh from TFC grants to Titagarh MFP School for development purpose during 2009 – 10 but could not furnish any utilisation certificate for the same.

[Paragraph 5.1]

Other Important Cases

The Cooch Behar Municipality extended undue favour to the supplier by enhancing the originally accepted rate, paying advance from time to time without ensuring timely receipt of bricks and thereby paid ₹ 41.37 lakh and allowed advance of ₹ 33.90 lakh in excess of total cost.

[Paragraph 6.1]

Construction of cold storage without complying with the provisions of the West Bengal Cold Storage (Licensing & Regulation) Act, 1966 and resultant denial of trade license by the concerned authority led to unfruitful expenditure of ₹ 61.12 lakh.

[Paragraph 6.2]

Non-maintenance of stock register, poor monitoring mechanism and absence of physical verification of stocks at regular intervals, led to shortage of 585.66 quintals of rice worth ₹ 9.05 lakh.

[Paragraph 6.3.1]

Absence of proper monitoring mechanism in the execution of Mid-Day Meal programme by the Panskura Municipality, led to shortage of 278.24 quintals of rice worth ₹ 4.30 lakh.

[Paragraph 6.3.2]

CHAPTER I

INTRODUCTION

1.1 Background

Municipal Bodies have been accorded constitutional status in the 74th Constitutional Amendment Act of 1992. Article 243W of the Constitution of India envisages that the State Government may, by law, endow the Municipalities with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Municipalities, subject to such conditions as may be specified therein, with respect to (i) the preparation of plans for economic development and social justice and (ii) the performance of functions and the implementation of schemes as may be entrusted to them including those in relation to the matters listed in the Twelfth Schedule.

Out of 127 Urban Local Bodies (ULBs) in West Bengal, 121 municipalities are governed according to the provisions of the West Bengal Municipal Act, 1993. Kolkata and Howrah Municipal Corporations are governed by the Acts of 1980. Other four municipal corporations were governed by the Acts[1] of 1990 and 1994. With effect from 1 November 2008, all municipal corporations (except Kolkata and Howrah) have been brought under the West Bengal Municipal Corporation Act, 2006. The municipalities were classified into five groups on the basis of the population as ascertained in the preceding census for the purpose of application of the provision of the Act. Each Municipality is divided into a number of wards, which is determined and notified by the State Government having regard to the population, dwelling pattern, geographical condition and economic consideration of the respective area. The minimum number of wards is nine and the maximum number is kept between 15 and 141 depending on the size of the ULB. An elected Councillor represents each ward.

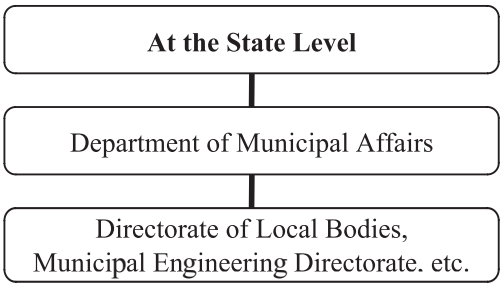
In 2001 the urban population in West Bengal was 2.25 crore spread over 2060 sq. km., with a density of 10,915 per sq. km. as against the total population of 8.02 crore. During 1991 to 2001, the urban population increased by 20.20 *per cent*, which was lower than the previous decade (29.49 *per cent*).

1.2 Organizational Structure

The Department of Municipal Affairs is entrusted with the responsibility of providing legal and administrative support to the ULBs of the State and to implement some of the development programmes through the municipal bodies. The department is

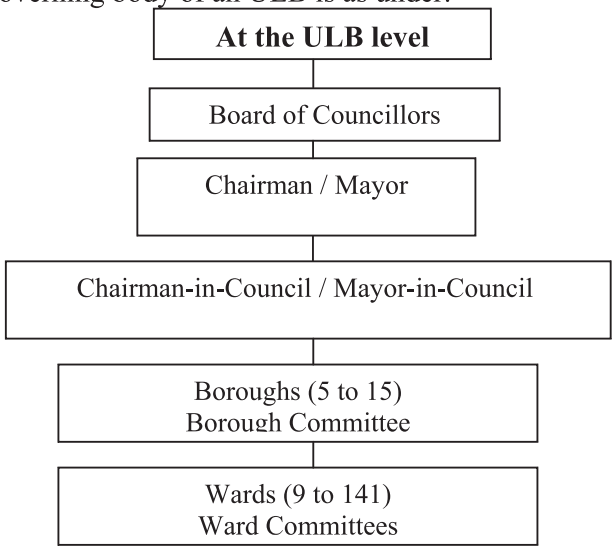
[1] Siliguri, Asansol and Chandernagore by respective Acts of 1990 and Durgapur by the Act of 1994.

headed by the Minister-in-Charge. The Secretariat is looking after various functions of the Directorate and other organizations, which are related with the Department. The structure is depicted below:



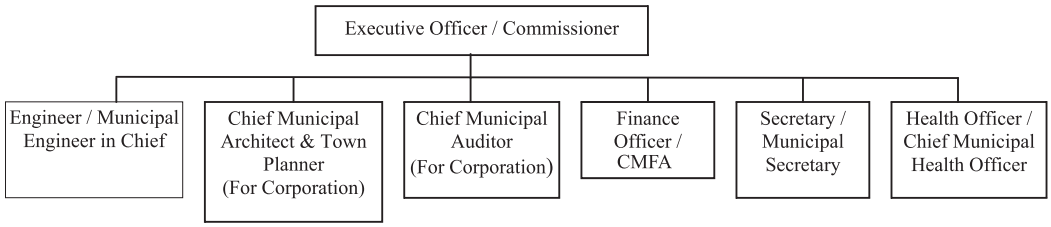
Whereas the Chairman / Mayor, elected by the majority of the Board of Councillors (BOC), is the executive head of the ULB and presides over the meetings of the Chairman-in-Council / Mayor-in-Council responsible for governance of the body. The executive power of a ULB is exercised by the Council. The Chairman presides over the Board of Councillors. The Chairman-in-Council / Mayor-in-Council, enjoy such power as is delegated by the Board.

Every ULB having a population of three lakh or more, groups the wards into five (up to 15 in respect of a municipal corporation) boroughs. Boroughs are constituted with not less than six contiguous wards and a Borough Committee is also constituted for each Borough. The Councillors of the respective wards are the members of such Borough Committee and elect the Chairman (not being a member of Chairman-in-Council / Mayor-in-Council) from among themselves. The Borough Committee discharges such functions, as the ULB assigns. At ward level, the ULB constitutes Ward Committee under the Chairmanship of the Ward Councillor. The organizational structure of the governing body of an ULB is as under:



The establishment of ULB is headed by an Executive Officer / Commissioner. Other officers are also appointed to discharge specific functions of respective area / nature. Subject to the supervision and control of the Chairman / Mayor, the Executive Officer

/ Commissioner functions as the principal executive of the ULB. The Executive Officer / Commissioner and the Finance Officer exercise such powers and perform such functions as are notified by the State Government from time to time. The structure of an Urban Local Body is as below:



1.3 Powers and Functions

The ULBs exercise their powers and functions in accordance with the provisions of Article 243W of the Constitution. Some obligatory functions of the ULBs are as follows:

- Water supply for public and private purpose;
- Construction and maintenance of sewage and drainage system;
- Collection and disposal of solid waste;
- Construction and maintenance of streets, bridges, fly-overs etc.;
- Construction and maintenance of public latrines, urinals and similar conveniences;
- Lighting of public streets and other public places;
- Construction and maintenance of markets;
- Preventing and checking spread of dangerous diseases including immunization;
- Town planning and development including preservation of monuments, places of historical, artistic and other importance; and
- Overall administration including survey, removal of encroachment, dangerous buildings, registration of births and deaths and pollution control of all kinds.

Further, the ULBs may at their discretion provide the services either wholly or partially out of their property and fund for the following services:

- Education;
- Sanitation;
- Relief in the time of famine, flood or earthquake;
- Old-age-homes, orphanage;
- Public works relating to relief, care of sick, medical service; and
- Low-cost dwelling houses for socially backward classes or citizens.

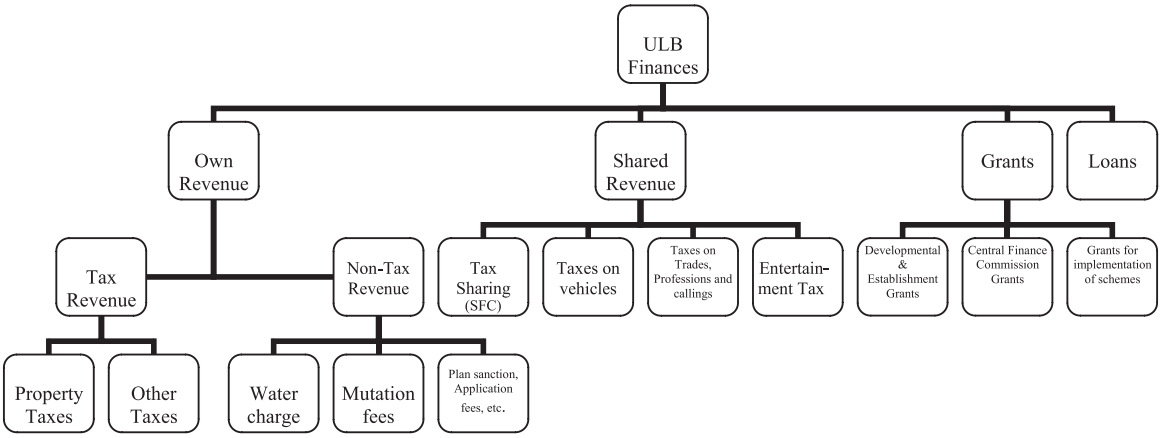
The State Government may impose or transfer any such functions and duties of the Government to the ULB including those performed by the departments. Such

activities may include employment schemes and programmes, social forestry, health and family welfare, cottage and small-scale industries, formal and non-formal education etc.

1.4 Financial Profile

The ULB fund comprises receipts from its own source, grants and assistance from governments and loans obtained from public financial institutions or nationalized banks or such other institutions as the State Government may approve. A flow chart of finances of a ULB is as under:

Sources of finances of ULBs



The property tax on land and building is the principal source of tax revenue of ULBs.

The main sources of non-tax revenue of ULBs are plan-sanction fees, mutation fees and water charges. All collections as permissible under the statute in force, such as tax and non-tax revenue, are meant for maintenance of administration and services to the tax payers.

The State Government releases administrative grants to the urban local bodies for establishment, administrative operations and maintenance expenses, etc. Grants and assistance released by the State Government and the Central Government are utilised for developmental activities as specified in the respective schemes or projects.

The loans raised from different sources with prior approval of the State Government are utilised for execution of various projects / schemes.

1.5 Accounting Reforms / Arrangements

Accounting Manual for ULBs in West Bengal (except Kolkata Municipal Corporation) based on the National Municipal Accounts Manual was prepared in February 2006 for switching over to double entry accounting system. Accordingly, Section 84 of the West Bengal Municipal Act, 1993 (effective from 1 October 2006) and Rule 22 (2) of the West Bengal Municipal (Finance and Accounting) Rules, 1999 (with effect from 1 January 2007) were amended for mandatory preparation of Balance Sheet, Income & Expenditure Account, Receipts & Payments Account and

Cash Flow Statement with effect from the financial year 2006 – 07 for the ULBs in Kolkata Metropolitan Area and from 2007 – 08 for other ULBs.

1.6 Audit Arrangement

The West Bengal Municipal Act, 1993 and the acts governing other Municipal Corporations envisage that the accounts of such bodies shall be examined and audited by an auditor appointed by the State Government. Accordingly, the State Government in exercise of the power conferred by the Municipal Acts of the State appointed the Examiner of Local Accounts (ELA), an officer of the Indian Audit & Accounts Service, as the Auditor for audit of the accounts of the Urban Local Bodies. The Acts further envisage that the Auditor shall prepare the report on the accounts examined and shall send such report to the Chairman / Mayor and a copy thereof to the Director of Local Bodies or such other officers as the State Government may direct.

1.7 Audit Coverage

Out of 127 ULBs, audit of 54 ULBs (**Appendix - 1**) covering the financial years 2005–06, 2006–07, 2007–08 and 2008–09 was conducted during May 2007 to June 2009.

1.8 Follow up action on Audit Reports

Reports[2] of the Examiner of Local Accounts on Urban Local Bodies for the years 2003 – 04, 2004 – 05, 2005 – 06, 2006 – 07, 2007 – 08 and 2008 – 09 were submitted to the Government of West Bengal in May 2005, August 2006, July 2007, May 2008, October 2009 and March 2011 respectively. A State Level Audit Committee[3] (SLAC) was constituted[4] on 23 February 2006 to examine the findings of the Audit Reports on Urban local Bodies.

Two meetings were held on 24 April 2008 and 3 September 2010. It was decided (April 2008) that while priority would be given to submission of replies to selected paragraphs by the Department of Municipal Affairs, replies to all other paragraphs would also have to be submitted by the Department to the Accountant General so as

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2 The reports contained important observations on 'Accounting Procedures & Financial Management', 'Revenue Receipts / Receipts', 'Establishment', 'Material Management and Execution of Works' and 'Implementation of Schemes'. The reports included various draft paragraphs and observations on the 'Devolution of Functions, Functionaries and Funds to Urban Local Bodies', 'Twelfth Finance Commission Grants', 'Heritage buildings and sites in Kolkata Municipal Corporation', 'Internal Control mechanism in Bidhannagar Municipality', 'Solid Waste Management', 'Car parking projects on PPP basis', etc.

3 Comprising the Chief Secretary (Chairman), Principal Secretary / Secretary of the Panchayats & Rural Development Department (Member), Principal Secretary / Secretary of the Municipal Affairs Department (Member), Principal Secretary of the Finance Department (Member), Accountant General (Receipt, Works & Local Bodies Audit), West Bengal (Member) and Principal Secretary of the Finance (IA) Department (Member-Secretary).

4 *Vide* Gazette Notification No. 4010-F.B. dated 23 February 2006 of the Finance Department, Government of West Bengal.

to facilitate the process of consideration of the Audit Reports by the SLAC. The number of paragraphs selected for discussion *vis-à-vis* the status of discussion is given below :

Year	Type of the paragraph	No. of selected paragraphs	No. of paragraphs discussed / settled by the SLAC
2003 - 04	Consolidated	20	Nil
	Individual	6	
2004 - 05	Consolidated	8	
	Individual	7	
2005 - 06	Consolidated	12	
	Individual	4	
2006 - 07	Consolidated	9	
	Individual	3	
2007 - 08	Consolidated	11	
	Individual	6	
Total		**86**	**Nil**

1.9 Response to Audit Observations

The Chairman / Mayor are required to comply with the observations contained in the Inspection Reports (IRs) and rectify the defects and omissions and report their compliance to ELA within three months from the date of issue of IRs.

The details of IRs and the outstanding paragraphs held under objection as of September 2010 are given below :

Up to the period	No. of Inspection Reports	No. of outstanding paras	Money Value (₹ in crore)
2009 – 10	482	3074	1827.86

A review of the IRs, which were pending due to non-receipt of replies, revealed that the Heads of the ULBs, whose records were inspected by ELA, did not send any reply to a large number of IRs / paragraphs.

To settle the outstanding paragraphs, four Audit Committee Meetings were held during April 2009 to September 2010. In the Audit Committee Meetings 11 Inspection Reports and 146 paragraphs having money value ₹ 426.55 crore were settled as detailed below :

Date of ACM	Name of Auditee Institution	No. of IR Settled	No. of Para Settled	Money Value (₹ in crore)
9 April 2010	Asansol	5	69	325.22
13 July 2010	Panihati	3	28	61.31
13 July 2010	Champdani	1	14	6.25
2 August 2010	Rishra	1	27	12.87
2 August 2010	Dum Dum	0	0	0.00
2 September 2010	Kolkata	1	8	20.90
Total		**11**	**146**	**426.55**

Important findings noticed during the period of Audit, as well as matters relating to the period subsequent to 2008-09 (wherever considered necessary) are described in the succeeding chapters.

CHAPTER II

ACCOUNTING PROCEDURES AND FINANCIAL MANAGEMENT

An Urban Local Body (ULB) is required to present the budget estimate before the Board of Councillors (BOC) for adoption after discussion. Within six months of the close of a year, a financial statement consisting of the Balance Sheet, Income and Expenditure Account, Receipts and Payments Account and Fund Flow Statement has to be prepared in the form and manner prescribed and presented before the Board of Councillors. The succeeding paragraphs bring out the deficiencies in the system of accounting noticed during audit of 54 ULBs.

2.1 Budget Provision

Rule 27 of the West Bengal Municipal (Finance and Accounting) Rules, 1999, states that the departmental heads of a Municipality, under the direction of the Member-in-Charge in the Chairman-in-Council, shall prepare their estimated receipts and expenditure of the following year in consultation with the Borough Committees or the Ward Committees, as the case may be, and report the same to the Chairman. The Accounts Department shall, in consideration of the departmental requirements and having regard to the probable financial resources, prepare the Draft Annual Budget Estimate for the following year which shall be finalized by the Chairman with the help of the officers.

According to Section 82 of the West Bengal Municipal Act, 1993, no deficit shall be shown in the budget estimate so prepared.

After necessary consideration by the Chairman-in-Council, the said draft Annual Budget Estimate shall be placed before the Board of Councillors at a meeting specially convened for the purpose as provided under the law.

2.1.1 Budgeting

In 23 ULBs, there were persistent savings in the budget provisions over the last three years, indicating unrealistic estimates and absence of definite work plans. The budget estimate and the expenditure of these ULBs for the years 2007–08, 2008–09 and 2009–10 are given in the following table, while the unit-wise position is detailed in **Appendices 2A, 2B** and **2C**.

Year		Budget estimate	Actual expenditure	Savings (-) Excess (+)	Percentage of variation
		(₹ in crore)			
2007 – 08	Revenue	180.74	143.27	(-) 37.47	(-) 21
	Capital	275.07	134.10	(-) 140.97	(-) 51
2008 – 09	Revenue	201.91	162.90	(-) 39.01	(-) 19
	Capital	400.65	218.20	(-) 182.45	(-) 46

Year		Budget estimate	Actual expenditure	Savings (-) Excess (+)	Percentage of variation
		(₹ in crore)			
2009 – 10	Revenue	258.75	209.42	(-) 49.33	(-) 19
	Capital	555.55	259.23	(-) 296.32	(-) 53

It would be seen from the above table that there were substantial savings in the both the revenue (19 to 21 *per cent*) and the capital (46 to 53 *per cent*) heads during 2007 – 10.

Ghatal, Haldibari, Hooghly-Chinsurah, North Dum Dum, Panihati & Santipur municipalities stated that the variations between provisions and expenditure were due to shortfall in revenue collection and delay in receipt of grant from Government. Other ULBs did not furnish any reason for such variation.

As per Section 69 (2) of the West Bengal Municipal Act, 1993, no payment of any sum shall normally be made out of Municipal Fund unless such expenditure is covered by a current budget grant and a sufficient balance of such budget grant is available for the purpose.

It was seen that five ULBs had incurred excess revenue expenditure of ₹ 19.39 crore and six ULBs had incurred excess capital expenditure of ₹ 17.44 crore *vis-à-vis* the budget provisions during 2007-10 as shown in **Appendices 3A & 3B**.

The above expenditure violates the provision of Section 69 (3), *ibid*, which stipulates that whenever any sum is paid for the purposes not covered by the budget grant, the matter shall forthwith be communicated to the Chairman-in-Council who shall take such action under the provisions of the Act, as may appear to it to be feasible and expedient for covering the amount of such payments. However, no action has been taken by any ULB to regularize the expenditure by obtaining sanction of the respective Board of Councillors for the excess of expenditure over the grant.

2.2 Preparation of Annual Accounts

Out of 419 total Annual Accounts[5] of 126 ULBs pertaining to the year upto 2009-10, 38 ULBs submitted 50 Annual Accounts[6] till 15 December 2010.

2.3 Observations on Accounting Software

To expedite the switch over to double entry accounting system, the Government of West Bengal had developed the accounting software, PUROHISAB and distributed it to all the ULBs, except Kolkata Municipal Corporation. Test check showed that:

- The software has no locking arrangement. Any voucher can be inserted at a later date even after closing of a particular accounting year. Therefore, integrity of accounting figures is compromised.

[5] 41 for 2006-07, 126 for 2007-08, 126 for 2008-09 and 126 for 2009-10.

[6] Twenty-four ULBs submitted Annual Accounts for the year 2006 – 07, twenty-three ULBs for 2007–08 and three ULBs for 2008–09.

- Code wise searching for any transaction is not possible in the software.
- The users have no fire proof back up of financial data.

2.3.1 Annual Accounts of Municipalities

Fifteen Audit Reports on Annual Accounts in respect of 15 ULBs[7] were issued during 18 December 2009 to 23 December 2010. The major audit observations common to these Annual Accounts are as follows:

1. Property Tax receivable which remained un-recovered for more than five years was not segregated and no provision was made in the accounts.
2. In 6 ULBs[8], 2335 Journal Vouchers were passed and incorporated in Annual Accounts without any authorization of the Competent Authority and were not supported with primary papers / documents.
3. No physical verification of cash as well as stock of stores was done.
4. Figures generated by the functional departments did not tally with the finance department's figures.

2.3.2 Annual Accounts of Municipal Corporations

The Kolkata Municipal Corporation (KMC) had submitted its accounts for the year ending 31 March 2009 on 26 November 2009. There was understatement of liability of ₹ 7.85 crore, net overstatement of assets of ₹ 115.30 crore. Consequently, the Municipal Fund and Surplus of Income over Expenditure for the years were overstated to the extent of ₹ 123.15 crore.

Howrah Municipal Corporation (HMC) had submitted its accounts for the year ending 31 March 2007 on 26 November 2009. Due to non availability of primary records/registers viz. bank statement, bank reconciliation statement of 72 bank accounts, demand and collection records, advance ledgers and asset register, audit could not check the authenticity as well as correctness of figures exhibited in the accounts. The revenue deficit of ₹ 17.11 crore as on 31 March 2007 has increased to revenue deficit of ₹ 34.89 crore entailing overstatement of Municipal Fund by ₹ 17.78 crore.

The Municipal Corporations, namely, Chandernagore (since 2006-07) and other three municipal corporations *viz.* Asansol, Durgapur and Siliguri (since 2007-08) had not submitted the Annual Accounts till December 2010.

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[7] Bally (2007-08), Bidhannagar (2006-07), Burdwan (2007-08), Chakdaha (2007-08), Champdani (2006-07), Kalna (2007-08), Madhyamgram (2007-08), Mathabhanga (2007-08), North Dum Dum (2006-07), Pujali (2006-07), Rajarhat-Gopalpur (2006-07), Ramjibanpur (2007-08), Rishra (2006-07), Taki (2007-08) and Tarakeswar (2007-08).

[8] Madhyamgram (357), Champdani (85), Mathabhanga (147), Rajarhat-Gopalpur (305), Kalna (1116) and Ramjibanpur (325).

2.4 Diversion of funds

Eight ULBs diverted grants amounting to ₹ 5.34 crore sanctioned for specific purposes, as shown below :

Sl. No.	Name of the ULB	Period	Purpose of the grant	Expended for	Amount (₹ in lakh)
1.	Alipurduar	2008-09	Bitumen procured for works under 11th Finance Commission in September 2007	Entire quantity was transferred for execution of works under Backward Region Grant Fund in September 2008.	0.39
2.	Bongaon	2008-10	Bidhayak Elaka Unnayan Prakalpa, Swarna Jayanti Rozgar Yojana, Mid-Day Meal, etc.	Wages of Contract Labourers and Salary, Bonus, Pension, Gratuity, etc. of municipal staff & Integrated Housing and Slum Development Programme.	89.03
3.	Coochbehar	2007-09	Integrated Housing and Slum Development Programme and 11th Finance Commission	Staff Salary, Bonus, LIC Premium, Wages & Pension.	140.00
4.	Dhupguri	2007-08	Basic Minimum Services like safe drinking water, connectivity to all inhabitants, housing assistance to poor.	Purchase of land for construction of a Bus Terminus under Integrated Development of Small and Medium Towns.	17.00
5.	Garulia	2007-09	Mid-Day Meal	Salary & Wages, Payment to Contractor for works and Electricity Bill.	39.18
			National Old Age Pension Scheme	Salary, Bonus, Electricity Bill and Advance to contractor.	20.60
			State Finance Commission	Electricity Bill.	12.00
			Employment Generation Scheme	Salary & Wages.	18.00
6.	Jalpaiguri	NA	Mid-Day Meal	Pay and Allowance of regular staff, Pensionary Benefit of retired employee.	105.78
7.	Krishnanagar	2008-09	12th Finance Commission	Urgent expenditure of ensuing election during 2008-09.	20.00
8.	Jiaganj-Azimganj	2007-09	Integrated Housing and Slum Development Programme, Integrated Development of	Wages of Casual Labour, Bonus, Salary, Pension, Gratuity, LIC Premium of the municipal staff and other works.	72.04

Sl. No.	Name of the ULB	Period	Purpose of the grant	Expended for	Amount (₹ in lakh)
			Small and Medium Towns (IDSMT), Backward Region Grant Fund (BRGF)		
Total					**534.02**

Thus, due to unauthorized utilization of funds for administrative expenses, maintenance and works not specified under the schemes, the objectives of the schemes could not be achieved and the target groups were deprived of the intended benefits.

2.5 Loan taken without approval of the Government

As per Section 72(1) of the West Bengal Municipal Act, 1993, a ULB requires prior permission of the State Government to obtain loan.

However, the Coochbehar Municipality and Garulia Municipality took loan of ₹ 2.00 crore during 2005-06 and ₹ 73.94 lakh during 2007-08 respectively without the approval of the State Government. The loan was also not backed by any resolution of the Board of Councilors.

2.6 Accumulation of outstanding liability of ₹ 3.86 crore towards pension and gratuity

As per Government Circular dated 5 May 1982 municipalities should create 'Special Fund' for payment of retirement / terminal benefits.

Test check of records of the following six municipalities revealed that due to non-creation of 'Special Fund' for payment of terminal benefits or inadequate contribution to the said fund, the municipalities could not pay the dues to the retired personnel. This resulted in accumulation of outstanding liability amounting to ₹ 3.86 crore as of March 2009 as shown below :

(₹ in lakh)

Sl. No.	Name of the ULB	Liability on account of	Amount of liability
1.	Coochbehar	Pension and gratuity	22.06
2.	Garulia	Gratuity	52.56
3.	Jalpaiguri	Gratuity	78.94
4.	Kandi	Pension and gratuity	19.68
5.	Krishnanagar	Pension and gratuity	202.10
6.	Naihati	Pension and gratuity	10.18
Total			**385.52**

Thus, the above municipalities failed to discharge their obligatory responsibility and deprived the retired employees of their legitimate dues.

2.7 Increasing indebtedness

Fifteen ULBs did not repay the outstanding loan and interest accrued thereon resulting in accumulation of huge liability of ₹ 18.18 crore **(Appendix - 4).**

According to the Act sinking funds were to be created for each loan for debt servicing. Non compliance to the Act led to indefinite liability creating additional burden on revenue fund of the ULBs.

2.8 Liability towards outstanding water charges

Kamarhati Municipality does not have adequate water works to cater to the need of general public. Municipality procures water from Baranagar- Kamarhati Joint Water Project, Baranagar- Kamarhati Water Works, Baranagar –Kamarhati Water Treatment Plant and Indira Gandhi Water Treatment Plant. However, Municipality did not pay water charges amounting to ₹ 5.93 crore to Baranagar –Kamarhati Water Treatment Plant till March 2009 and ₹ 0.77 crore to Indira Gandhi Water Treatment Plant till July 2003. Outstanding dues against other two agencies could not be ascertained in absence of record.

2.9 Loss of fund due to theft, defalcation, misappropriation etc.

Cases of theft, defalcation and misappropriation of funds were noticed in the following ULBs as detailed below :

Name of ULB	Period	Particulars	Amount (₹ in lakh)
Chandernagore	2008-09	Non-deposit of the receipts book bearing Serial Number 49901 to 50000 for collection of money for BSUP beneficiaries.	NA
Darjeeling	2006-07	Non-deposit of the un-disbursed amount drawn in respect of House Rent Allowance of ROPA 98 for making payment to the retired and expired employees.	1.34
Total			**1.34**

In terms of Rule 26 of the West Bengal Municipal (Finance and Accounting) Rules, 1999, in case of loss of money by embezzlement, theft, or otherwise, the Chairman or the Vice-Chairman or the Executive Officer or the Secretary should lodge a first information report (FIR) in the local police station, and promptly report the matters to the Chairman-in-Council. When the matter has been fully enquired into, he shall submit a complete report showing the total sum of money lost, the manner in which it was lost and the steps taken to recover the amount and the action taken, if any.

It was observed that Chandernagore Municipal Corporation had lodged FIR in August 2009 after being pointed out in audit but no responsibility was fixed till August 2009. In case of Darjeeling Municipality, the responsible employee was suspended on 25 July 2008 but he expired on 25 November 2008. The municipal board resolved that

the outstanding amount would be recovered from his terminal benefits. The position of recovery is awaited.

2.10 Unwarranted expenditure

In terms of a notification dated 15 April 1992 by the Government of West Bengal, all primary schools under the municipalities stood transferred to the District Primary School Council (DPSC) together with their lands, buildings and other properties and all teachers and staff were deemed to be employed by DPSC from that date.

Despite the above arrangement, nine ULBs had incurred a total expenditure of ₹ 5.18 crore towards salary of employees and maintenance of primary schools during the period 1992-2009 as shown below :

Name of ULB	Year	No. of schools	Amount (₹ in lakh)
Baidyabati	2007-2009	8	58.95
Bankura	2007-2009	5	77.68
Burdwan	2008-2009	7	61.18
Chandernagore	2008-2009	8	7.69
Coochbehar	2006-2009	1	20.04
Garulia	1992-2009	6	80.23
Jalpaiguri	1999-2009	6	36.54
Kamarhati	1992-2009	1	80.11
Santipur	1992-2009	5	95.74
Total			**518.16**

The Government had reimbursed ₹ 194.12 lakh, ₹ 219.73 lakh and ₹ 177.75 lakh to Garulia, Jalpaiguri and Santipur Municipalities against expenditure of ₹ 274.35 lakh, ₹ 256.27 lakh and ₹ 273.49 lakh respectively. No ULB had taken up the matter with the Government for handing over the schools. Thus, the ULBs were incurring expenditure which should have been used for providing municipal services to the people.

2.11 Non-recovery / non-payment / delay in payment of electricity charges

Panihati Municipality and Howrah Municipal Corporation paid ₹ 43.44 lakh and ₹ 10.90 lakh respectively for electricity charges in respect of tenants / stallholders but did not recover the same from the occupants till the close of the year 2008-09. Bhatpara Municipality also paid the electricity bill for the staff quarters but did not recover the same from the occupants.

Five[9] municipalities, did not pay electricity charges amounting to ₹ 5.28 crore till the end of 2009, though adequate funds were available which created avoidable additional burden on account of surcharge / penalty. Similarly, the delay in payment of electricity bills led to avoidable expenditure of ₹ 4.19 lakh by Habra Municipality.

[9] Egra (₹ 14.04 lakh upto November 2009), Kandi (₹ 99.84 lakh upto July 2009), Murshidabad (₹ 82.09 lakh upto December 2009), Naihati (₹ 204.40 lakh upto March 2009) and Titagarh (₹ 128.21 lakh upto March 2009).

Garulia and Naihati municipalities also failed to avail the facility of rebate on electricity bill by making payment on time.

2.12 Non adjustment of advances

In terms of Rule 189 of the West Bengal Municipal (Finance & Accounting) Rules, 1999, different accounts in the advance ledger shall be balanced quarterly and signed by the Executive Officer, Finance Officer or any other authorized officer, who shall also satisfy himself that steps are being taken to recover or adjust the advances outstanding for more than three months.

It was observed that advances aggregating ₹ 8.65 crore granted by 19 ULBs to Chairpersons, Councillors, employees, suppliers, contractors and Government organizations for various purposes remained unadjusted till March 2009 (**Appendix - 5**). This is indicative of weak internal control mechanism to follow up regular adjustment of advances resulting in blocking of institutional funds.

2.13 Loss of interest on Provident Fund

Provident Fund subscriptions are required to be credited to the fund account in the treasury within 15 days of the next month to avoid loss of interest. The subscription towards Provident Fund was collected by 16 ULBs by deduction at source but not remitted into the treasury within the stipulated date. The delay in remittance resulted in loss of interest of ₹ 4.34 crore accrued (**Appendix - 6)** during the intervening period, thereby creating an additional burden on the ULBs as the same was not payable by the Government. Further four ULBs[10] did not deposit Provident Fund subscriptions of ₹ 1.86 crore into the treasury till 31 March 2009. The loss of interest could not be computed in absence of detailed information regarding delay in remittance of subscriptions in case of Bankura Municipality.

2.14 High maintenance cost on revenue generating assets

Two ULBs, Durgapur and Titagarh maintained Auditorium and Community Hall with the aim to generate revenue. Scrutiny revealed that the expenditure incurred on maintenance of these assets was significantly higher compared to the income earned as shown below :

(₹ in lakh)

Name of the ULB	Nature of assets	Period	Income from the asset	Expenditure on maintenance	Loss
Durgapur	Srijoni Auditorium	October 2004 to March 2009	29.17	67.46	38.29
Titagarh	Community Hall (Rabindra Bhawan)	2003-2009	1.29	35.50	34.21
Total			**30.46**	**102.96**	**72.50**

[10] Bankura (₹ 39.02 lakh), Bolpur (₹ 43.07 lakh), Garulia (₹ 39.02 lakh) and Jalpaiguri (₹ 64.71 lakh).

The ULBs did not review the income streams of these assets to ensure that revenues cover at least the maintenance expenditure so that the resources of the ULBs are available for developmental and other projects.

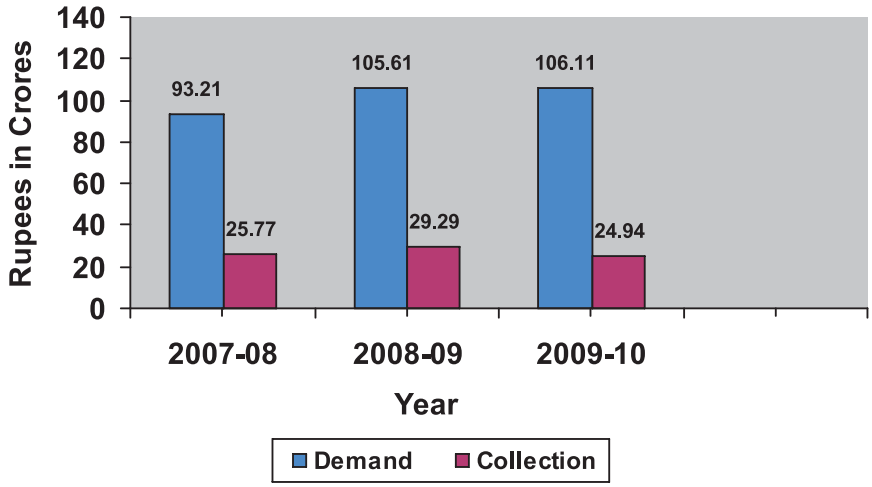
2.15 Poor monitoring of Property Tax collection

The position of current demand, collection and outstanding property tax (including service charge on Central Government Properties) in respect of 24 ULBs during 2007–10 are detailed below :

(₹ in crore)

Year	Demand			Collection			Total outstanding dues
	Arrear	Current	Total	Arrear	Current	Total	
2007 – 08	65.27	27.94	93.21	9.45	16.32	25.77	67.44
2008 – 09	76.24	29.37	105.61	11.97	17.32	29.29	76.32
2009 – 10	74.91	31.20	106.11	7.87	17.07	24.94	81.17

Overview of Demand and Collection of Property Tax



Unit-wise details are given in **Appendices – 7A, 7B and 7C**.

It was observed that on an average only 24 to 28 *per cent* of the total demand was collected during 2007-10 thereby further raising the arrear demand at the close of the each year. The collection out of current demand was around 60 *per cent*, resulting in increase in the arrears. Only four ULBs could collect upto 50 *per cent* or more of the total dues (property tax) during the period. Other reasons for accumulation of huge tax arrear were non payment of property tax / service charge by the Government holdings, closed and sick industries.

Section 147 of the West Bengal Municipal Act, 1993 provides that any tax levied under the Act may be recovered in accordance with the following procedure:

- by presenting a bill, or

- by serving a demand notice, or
- by distraint and sale of a defaulter's movable property, or
- by attachment and sale of a defaulter's immovable property, or
- by attachment of rent due in respect of land or building, or
- as a public demand under the Bengal Public Demands Recovery Act, 1913.

Section 149 of the Act provides that when a property tax becomes due on any land or building, the Chairman shall cause to be presented to the owner or the occupier thereof a bill for the amount due. As per Section 150 (2) such tax shall be payable in quarterly installments and every such installment shall be deemed to be due in the first day of the quarter in respect of which it is payable.

The procedures prescribed under Section 147 were not followed properly by the ULBs to ensure prompt recovery of municipal dues. Reasons for the difference of ₹ 8.80 crore and ₹ 1.41 crore in the closing balance of the outstanding dues in March 2008 and March 2009 and the opening balance of the arrear demands in April 2008 and April 2009 respectively were not furnished by the concerned ULBs.

2.16 Non remittance of Government dues

As per provisions, tax deducted at source shall be credited to the Government account in the succeeding month. It was, however, seen that Titagarh Municipality deducted Professional Tax (₹ 4.95 lakh) at source during 2007-09, but did not deposit the amount to Government account till the closure of audit. This was a strict violation of Government norms.

2.17 Deficiencies in maintenance of cash book / stock register

Test check of records of 19[11] ULBs, revealed several deficiencies in the maintenance of Cash Book. The number of pages of the Cash Books, entries of transaction and correctness were not authenticated. Pages were left blank in between. The transactions were not recorded on the day of occurrence. The daily cash balances were not computed and certified. The monthly closing cash balances were not reconciled. No physical verification of closing balances was made. As a result, actual book balances were not ascertainable.

2.18 Non-maintenance of basic records

One or more prescribed basic records *viz.* Work Register, Investment Register, Loans Register, Register of Un-paid Bills, Self Cheque Register, Deposit Ledger, Asset Register, Register of Tools and Plant, Register of Civil Suits, Demand and Collection Register of different revenue, Appropriation Register, Remission Register, Mutation Register, Assessment Register, Stamp Register, Register of Security Deposit, Register

[11] Baidyabati, Bolpur, Chandernagore, Coochbehar, Coopers Camp, Darjeeling, Dhupguri, Egra, Garulia, Guskara, Jalpaiguri, Jiaganj-Azimganj, Kalimpong, Kandi, Mirik, Murshidabad, South Dum Dum, Taki and Titagarh.

of Adjustment, Register of Lands, Register of Disbursement of cash drawn on cheques, Annual Financial Statement, Prosecution Register, Scheme Register, Advance Ledger, etc. were not being maintained by 23 ULBs[12] test checked.

2.19 Internal Audit

In terms of Section 91 of the West Bengal Municipal Act, 1993 the State Government may by rules provide for internal audit of the accounts of a Municipality in such manner as it thinks proper.

Rule 24 of the West Bengal Municipal (Finance and Accounting) Rules, 1999 stipulates that the Chairman-in-Council (CIC) of the Municipality shall cause a checking of accounts of the Municipal Fund, at least once in every month. In course of such checking, the officer authorized in this behalf shall identify the errors, irregularities and illegalities, if any, in the matter of maintenance of accounts and make notes of the same. The CIC shall also cause the preparation of a report on checking of accounts of the Municipal Funds for every quarter which shall be placed before the Municipal Accounts Committee and the Director of Local Bodies, for examination and report.

It was noticed that 42 ULBs[13] did not conduct any internal audit during 2005-09 while seven ULBs[14] conducted internal audit in which Baidyabati and Bankura did not furnish copy of internal audit to Auditor. Other three municipalities Bhatpara, Ghatal and Halisahar did not furnish any reply about conducting of internal audit.

2.20 Conclusion

There was lack of budgetary control and absence of reliable budget formulation. Although the ULBs dealt with substantial sums, a full fledged accounts wing with skilled staff continued to be lacking in most of the ULBs to ensure proper budget preparation and accuracy in accounts. Most of the ULBs failed to present accounts in time. Increasing liability on unpaid loan, non adjustment of huge advances, loss of interest on provident fund and irregular maintenance of cash book indicated inadequate internal control and monitoring to ensure proper accounting of substantial public funds spent by the ULBs.

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12 Alipurduar, Asansol, Baidyabati, Bidhannagar, Chandernagore, Coochbehar, Dinhata, Egra, Guskara, Howrah, Jalpaiguri, Jiaganj-Azimganj, Kandi, Krishnanagar, Murshidabad, New Barrackpore, Panihati, Rajpur-Sonarpur, Santipur, South Dum Dum, Taki, Titagarh and Tufanganj.

13 Alipurduar, Ashokenagar-Kalyangarh, Asansol, Balurghat, Baruipur, Basirhat, Bidhannagar, Bolpur, Bongaon, Burdwan, Chandernagore, Coochbehar, Coopers Camp, Darjeeling, Dhupguri, Diamond Harbour, Dinhata, Durgapur, Egra, Garulia, Guskara, Habra, Haldibari, Hooghly-Chinsurah, Jalpaiguri, Jiaganj-Azimganj Joynagar-Majilpur, Kamarhati, Kandi, Krishnanagar, Mahestala, Mirik, Mursidabad, Naihati, New Barrackpore, North Dum Dum, Rajpur-Sonarpur, Ramjibanpur, Santipur, South Dum Dum, Taki and Tufanganj.

14 Baidyabati (1st half of 2007-08), Bankura (April 2007 to December 2007), Kalyani (October 2007 to March 2008), Kolkata (2004-06), Madhyamgram (2007-08), Panihati (2007-08) and Titagarh (2007-08).

2.21 Recommendations

To bring about more transparency to the financial transactions of ULBs it is recommended to :

- Strengthen Management Information System (MIS) for oversight by the BOC and other statutory committees.
- Incur expenditure according to budget estimates.
- Strengthen internal control in the ULBs.
- Ensure timely preparation of Annual Accounts.
- Remit Government dues in time and fix responsibility in case of default.
- Report and take action on all cases of embezzlement, theft, etc. in accordance with the Municipal laws.

CHAPTER III

RECEIPTS

To strengthen the financial capability of ULBs the State Government statutorily empowered such bodies to impose and collect taxes and non-tax levies. The State Government also shared taxes and levies collected with the ULBs and provided grants-in-aid under various Plan and Non-plan Heads. Tax and non-tax revenue levied by the ULBs as per provision of the Act (own fund), share of revenue (assigned) by the State Government, grants and contributions comprise the resources of the ULBs. The Municipal Corporation / Board of Councillors (BOC) of the Municipalities have the power to levy property tax on land and buildings, tax on advertisements, cart and carriages, toll on ferry, bridge and heavy truck, fee on congregations, tourists and other fees and charges.

The deficiencies in management of resources noticed in course of test check on 54 ULBs during audit are described in the succeeding paragraphs.

3.1 Budget estimates and actuals of own fund

The receipt of a ULB comprises Own Fund and State Government grants in the shape of shared taxes and administrative grant. Own Fund comprises receipts generated mainly from property tax. The variations between budget estimates and actual receipts from own source of 23 ULBs during the years 2007 – 08, 2008 – 09 and 2009 – 10 are given below (unit wise position is detailed in **Appendix - 8)**:

(₹ in crore)

Year	Budget Estimates	Actual receipts	Variations {Increase (+) / Shortfall (-)}	Percentage of realisation
2007 – 08	91.40	90.23	(-) 1.17	99
2008 – 09	107.77	100.26	(-) 7.51	93
2009 – 10	117.95	105.40	(-) 12.55	89

The reasons for the shortfall *vis-à-vis* budget estimates were non-assessment of previous performance and failure to prepare action plans for collection of property tax. In eight out of 23 ULBs,the tax collection was less than 80 *per cent* of the budget estimate during 2009-10 while Basirhat, Egra and New Barrackpore municipalities showed steady growth in revenue collection. The overall realization was 99 *per cent* during 2007-08; it however, gradually declined in 2008-09 and 2009-10.

3.2 Loss of revenue due to delay in revision of annual valuation of property

Property tax on land and building in a holding is determined on the basis of annual value of that holding. As per provisions of the Act, annual valuation of a holding shall, subject to other provisions, remain in force in respect of each ward for a period of six years (five years with effect from 1 October 2003 in respect of Municipality).

The ULBs shall cause a general revision of all holdings to ensure that there is a revision of annual valuation of all municipal holdings at the termination of successive period of six years or five years as the case may be.

Due to delays ranging from two to eleven years in such revisions, four municipalities suffered a loss of revenue of ₹ 13.52 crore as detailed below:

(₹ in lakh)

Name of ULB	Due date of revision	Actual date of revision	Period of delay	Loss of revenue
Hooghly-Chinsurah	July 1997	Revised valuation not imposed as of March 2009	Eleven years and nine months	949.79
Kandi	July 2004	January 2007	Two years and six months	55.11
Santipur	January 2003	No revision till July 2009	Six years and six months	75.60
Titagarh	January 2007	October 2009	Two years and nine months	271.95
Total				**1352.45**

Thirteen ULBs[15] did not take action for revision of valuation as of 31 March 2009. The period of delay ranged from three months to seven years in these ULBs. The loss of revenue in respect of the ULBs could not be ascertained for want of assessment of valuation.

3.3 Remission in property tax beyond permissible limit

In terms of Section 111 (4) of the West Bengal Municipal Act, 1993 any person who is dissatisfied with the decision on annual valuation of his property as entered in the assessment list, may prefer an application for review before the Board of Councillors (BOC) within a period of two months from the date of presentation of bill for payment of tax.

Section 112 (1) of the Act stipulates that every application presented as above shall be heard and determined by a Review Committee. The Review Committee may reduce the valuation of any land or building. However, such reduction shall not be more than 25 *per cent* of the annual valuation of such land or building except in the case of gross arithmetical or technical mistake.

Test check of records revealed that in contravention of the above provision, the Review Committee in Habra Municipality allowed remission beyond the permissible limit without recording any reason for such reduction. This resulted in loss of municipal revenue amounting to ₹ 4.37 lakh[16].

[15] Alipurduar, Bhatpara, Bolpur, Bongaon, Diamond Harbour, Ghatal, Kalimpong, Mahestala, New Barrackpore, North Dum Dum, Panihati, Ramjibanpur and Tufanganj.

[16] Habra (₹ 4.37 lakh for 26 holdings during July 2006 to September 2009).

3.4 Non / under imposition of surcharge - Loss of revenue of ₹ 1.69 crore

3.4.1 As per Section 97 of the West Bengal Municipal Act, 1993, a surcharge of not less than 20 *per cent* and not more than 50 *per cent* of the total property tax imposed on a holding shall be levied as the BOC may, from time to time decide, if such holding is wholly or in part used for commercial, industrial or such other non-residential purposes. The rate of surcharge shall form part of property tax for the purpose of recovery.

In violation of the above provisions, 16 ULBs did not impose any surcharge on property tax for commercial holdings during July 2000 to September 2009. Computed at the minimum rate of 20 *per cent*, the loss of revenue amounts to ₹ 1.43 crore (**Appendix - 9**). Though the matter was pointed out in the earlier Reports of the Examiner of Local Accounts for the years ending 31 March 2004, 2005, 2006, 2007, 2008 and 2009 no corrective measures were taken.

3.4.2 Rajpur-Sonarpur Municipality imposed surcharge at the rate of 1 *per cent* on annual property tax of commercial holdings and collected ₹ 1.36 lakh during 2008-09. The rate imposed for surcharge was lower than the minimum rate of 20 *per cent* fixed by Government and the Municipality sustained a loss of revenue of ₹ 25.87 lakh during 2008-09.

3.5 Non / short realization of water charges – Loss of revenue of ₹ 4.04 crore

In terms of Section 226 (1) of the West Bengal Municipal Act, 1993, it shall be the duty of every Municipality to supply potable water for the domestic use of inhabitants. The supply of water for domestic and non-domestic uses may be charged at such scale of fee or price as may be prescribed. The water charge ranging from ₹ 15 to ₹ 150 per month for supply of water to domestic and non-domestic consumers was to be fixed on the basis of property tax and ferrule[17] size. However, due to non imposition of charges or imposition of charges at a lower rate, seven ULBs sustained a loss of ₹ 4.04 crore during the period from April 2003 to August 2009 as shown below :

(₹ in lakh)

Name of ULB	Period	Minimum Chargeable Amount	Amount Charged	Loss
Baidyabati	January 2004 to March 2009	8.60	Nil	8.60
Baruipur	April 2003 to March 2009	18.52	Nil	18.52
Garulia	April 2003 to August 2009	144.45	Nil	144.45
Jalpaiguri	April 2003 to August 2009	102.33	0.41	101.92
Naihati	April 2008 to March 2009	14.58	Nil	14.58
South Dum Dum	April 2007 to March 2009	129.86	39.80	90.06
Titagarh	April 2003 to March 2009	25.95	Nil	25.95
Total		**444.29**	**40.21**	**404.08**

[17] A device placed on a water pipe to allow fixed quantum of water to flow through it.

It was also noticed in audit that 16 ULBs had partly realised water charges since the date of imposition by the respective ULBs resulting ₹ 32.46 crore remaining outstanding at the end of March 2009 / 2010 as detailed below :

(₹ in lakh)

Name of ULB	As of	Demand	Collection	Outstanding
Ashokenagar-Kalyangarh	March 2010	81.42	2.08	79.34
Bhatpara	March 2009	116.91	27.86	89.05
Bolpur	March 2009	88.87	48.93	39.94
Durgapur	March 2009	206.67	202.34	4.33
Ghatal	March 2009	9.85	7.28	2.57
Guskara	March 2009	3.74	2.98	0.76
Haldibari	March 2010	2.05	1.73	0.32
Halisahar	March 2010	8.64	0.47	8.17
Kamarhati	March 2010	295.40	34.19	261.21
Kandi	March 2009	17.31	2.42	14.89
Kolkata	March 2010	4329.02	1669.43	2659.59
Krishnanagar	March 2009	12.75	11.47	1.28
New Barrackpore	March 2010	22.61	21.02	1.59
North Dum Dum	March 2010	60.68	33.28	27.40
Panihati	March 2010	99.07	43.68	55.39
Ramjibanpur	March 2009	1.80	1.54	0.26
Total		**5356.79**	**2110.70**	**3246.09**

Haldibari Municipality stated that school, college, club and different political offices did not pay assessed tax despite repeated requests. The other ULBs did not furnish any reasons thereof.

3.6 Outstanding Fee - ₹ 93.25 lakh

Certificate of enlistment for profession, trade and calling is issued annually on receipt of the application fee.

In spite of the above provision for realization of fee in advance, nine ULBs[18] could not realize License Fee of ₹ 93.25 lakh at the end of March 2009. Traders carried out their trade without renewal of trade license between 2002 and 2009 in eight ULBs. In Dhupguri Municipality, there was a lower amount of fee than was due from the traders, was realised.

No action was initiated by the concerned ULBs to realize the outstanding dues.

[18] (Alipurduar : ₹ 6.66 lakh), (Dhupguri : ₹ 3.23 lakh), (Egra : ₹ 0.58 lakh), (Guskara : ₹ 1.82 lakh), (Kandi : ₹ 4.23 lakh), (Madhyamgram : ₹ 47.77 lakh), (Murshidabad : ₹ 5.07 lakh), (Panihati : ₹ 22.02 lakh) and (Titagarh : ₹ 1.87 lakh).

3.7 Failure in generating projected revenue due to non allotment / delay in allotment of stalls / shops

The BOC with prior approval of the State Government may undertake the formulation, execution and running of commercial projects including market development schemes, industrial estates, depots for trading in essential commodities, maintain bus terminals together with commercial complexes, run tourist lodges and centers along with commercial activities or carry on similar projects on a commercial basis.

Test check of market complexes of four municipalities[19] revealed that non-allotment of stalls / shops for a period ranging from two to fifteen years failed to generate projected revenue of ₹ 42.33 lakh towards *salami* [20] / lease / rent in addition to blockage of capital.

This reflects inadequate internal controls and a weak monitoring mechanism in the ULBs resulting in loss of potential revenue.

3.8 Non realisation of rent / lease money - ₹ 4.44 crore

In 22 ULBs, the arrears in realisation of rent / *salami* / lease money from stalls, shops and market complexes amounted to ₹ 4.44 crore till the date of audit as detailed in **Appendix - 10.**

Delays in realisation of rent, *salami,* lease money, etc. reduced the revenue of these ULBs to that extent, thereby widening the resource gap. It also indicated that the internal control mechanism in the ULBs was poor.

3.9 Collection of penalty for unauthorised construction

In terms of Sec 218 of the West Bengal Municipal Act, 1993, if the construction of any building has commenced without obtaining sanction or permission under the law or has been completed otherwise than in accordance with the particulars on which such sanction was based or in violation of any condition lawfully given or any alteration or addition completed in breach of any provision of the Municipal Act, the Board of Councillors may make an order directing such construction to be demolished or altered upon such order. It shall be the duty of the owner to cause such demolition or alteration to the satisfaction of the BOC. In default, such construction may be demolished or altered by the BOC at the expense of the said owner.

Test check of records of Baruipur Municipality revealed that in violation of the said provision of the Act, an amount of ₹ 6.37 lakh was collected as dropping charge / fine for regularization of unauthorized construction during 2007-09. Habra Municipality also collected a sum of ₹ 8.14 lakh as penal fees to regularise the unauthorised construction during 2003-09. Cooper's Camp Municipality also resolved in the

[19] (Alipurduar : ₹ 16.83 lakh during June 1995 to December 2008), (Dinhata : ₹ 8.53 lakh during November 2006 to March 2009), (Mirik : ₹ 9.90 lakh during July 2000 to October 2009) and (Panihati : ₹ 7.07 lakh during 1994 to March 2009).

[20] One time premium payable by leasee or tenant.

meeting of Board of Councillors on 1 October 2007 to take action against illegal constructions by regularizing the same through imposing fines with effect from 1 January 2007, but the Municipality did not furnish particulars of fines realized for regularization of the unauthorized constructions. The municipalities' decision to not act against illegal construction is unacceptable as this encourages major deviations in construction detrimental to public interest.

Such collection of revenue without observing any prescribed norms may also attract litigations and consequent financial burden towards compensation, damages, etc.

3.10 Conclusion

Taxes, rents and charges for service are the main source of Municipal Fund which ensures continuance of services to the tax payers. Test check of records revealed loss of ₹ 13.52 crore due to delay in annual valuation of property by four ULBs, inadmissible remission of property tax of ₹ 4.37 lakh by one ULB, non / under imposition of minimum surcharge of ₹ 1.69 crore on commercial buildings by 17 ULBs, short realisation of water charges of ₹ 32.46 crore by 16 ULBs, outstanding fee of ₹ 93.25 lakh of nine ULBs and non realisation of rent / *salami* / lease money of ₹ 4.44 crore by 22 ULBs. Non recovery of lease money also indicated non observance of provisions of the Acts. Lack of monitoring over collection of property tax, water charges, fees and other charges causing accumulation of dues, adversely affected the capacity of ULBs to provide services to their tax payers.

Arbitrary remission / under-assessment of taxes, inadequate supervision and monitoring have reduced the mobilization of own sources of revenue.

3.11 Recommendations

- Maintenance of a comprehensive database for all tax payers, licensees and tenants.
- Prompt issue of demand notices and revision of taxes at regular intervals.
- Prompt collection of revenues and persuasion of outstanding dues.
- Collection of revenue in accordance with statutory provisions.

CHAPTER IV

IMPLEMENTATION OF SCHEMES

Urban Local Bodies implement various Central and State sponsored schemes. Test audit of 54 ULBs audited during the year revealed non-compliance with the norms during implementation of the schemes as discussed in the succeeding paragraphs.

4.1 Employment Generation in Urban Area Scheme (EGS)

The Government of West Bengal launched Employment Generation Scheme (EGS) in September 2005 for employment generation as well as improvement and maintenance of civic infrastructure in urban areas by direct engagement of urban poor without involvement of contractors. The works under this scheme have to be done directly by the ULBs either through Ward Committees or through Community Development Societies (CDS) to ensure creation of wage employment for the members of the CDS and urban poor. The works under the scheme were to be identified by the Ward Committees / CDS.

4.1.1 Poor utilisation of EGS Grants

Test check of records revealed that in 13 ULBs unspent funds increased from ₹ 5.17 crore as on 1 April 2007 to ₹ 6.55 crore as on 31 March 2009. This indicates inability of the ULBs to create more man-days under the scheme:

Utilisation of EGS grants during the year 2007 – 09

Year: 2007 – 08 **(₹ in lakh)**

Sl. No.	Name of ULB	Opening Balance	Receipt	Total	Payment	Closing Balance	Percentage of expenditure
1.	Alipurduar	43.94	31.29	75.23	36.55	38.68	48.59
2.	Basirhat	55.94	43.28	99.22	46.86	52.36	47.23
3.	Bidhannagar	44.82	44.98	89.79	37.38	52.41	41.63
4.	Bolpur	39.81	21.46	61.27	31.06	30.21	50.69
5.	Bongaon	24.71	43.48	68.19	48.89	19.30	71.70
6.	Chandernagore	49.35	44.84	94.19	31.90	62.29	33.87
7.	Dinhata	40.44	25.09	65.53	12.37	53.16	18.88
8.	Habra	71.77	49.07	120.84	6.04	114.80	5.00
9.	Howrah	0.00	115.16	115.16	0.00	115.16	0.00
10.	Kalimpong	29.63	27.98	57.61	15.32	42.29	26.59
11.	Murshidabad	46.31	17.56	63.87	28.73	35.14	44.98
12.	Naihati	44.85	65.93	110.78	44.73	66.04	40.38
13.	New Barrackpore	25.31	29.06	54.37	27.18	27.19	49.99
Total		**516.88**	**559.18**	**1076.05**	**367.01**	**709.03**	**34.11**

Year: 2008 – 09 **(₹ in lakh)**

Sl. No.	Name of ULB	Opening Balance	Receipt	Total	Payment	Closing Balance	Percentage of expenditure
1.	Alipurduar	38.68	34.44	73.12	42.16	30.96	57.66
2.	Basirhat	52.36	47.62	99.98	45.04	54.94	45.05
3.	Bidhannagar	52.41	49.50	101.91	23.44	78.47	23.00
4.	Bolpur	30.21	42.91	73.12	28.13	44.99	38.47
5.	Bongaon	19.30	47.85	67.15	66.95	0.20	99.70
6.	Chandernagore	62.29	49.34	111.63	29.86	81.77	26.76
7.	Dinhata	53.16	27.61	80.77	39.90	40.87	49.40
8.	Habra	114.80	54.00	168.80	92.84	75.96	55.00
9.	Howrah	115.16	0.00	115.16	0.94	114.22	0.82
10.	Kalimpong	42.29	15.33	57.62	15.70	41.92	27.25
11.	Murshidabad	35.14	39.61	74.75	53.32	21.43	71.32
12.	Naihati	66.04	72.56	138.60	85.61	52.99	63.13
13.	New Barrackpore	27.19	31.99	59.18	43.33	15.85	73.22
Total		**709.03**	**512.76**	**1221.79**	**567.22**	**654.57**	**46.43**

4.1.2 Non-involvement of Community Development Societies (CDS)

As per the guidelines issued by the State Government, the works under EGS would have to be done directly by the ULBs either through Ward Committees (WC) or through Community Development Societies (CDS). Records indicated that four [21] ULBs spent ₹ 1.53 crore under the scheme during 2006 – 09 without involving the Ward Committees / Community Development Societies (CDS).

4.1.3 Non-adherence to wage–material ratio

4.1.3.1 Test check of works executed during 2007 – 09 by six ULBs revealed that contrary to the scheme guidelines the expenditure on wages was far below 40 *per cent* of the total cost of works as detailed below. This resulted in non-generation of employment of approximately 97146 man-days[22] on an average during the year:

Name of ULB	Year	Ratio – (Wage : Material)	Excess expenditure on material (₹ in lakh)
Alipurduar	2007-08	13 : 87	9.87
	2008-09	13 : 87	11.38
Chandernagore	2008-09	37 : 63	0.90
Dinhata	2007-09	15 : 85	13.07
Naihati	2008-09	29 : 71	26.54
New Barrackpore	2007-08	35 : 65	1.36
Santipur	2007-08	15 : 85	8.57
	2008-09	20 : 80	1.17
Total			**72.86**

[21] Dhupguri (₹ 25.73 lakh between 2007-09), Howrah (₹ 13.91 lakh between 2006-07), Murshidabad (₹ 82.05 lakh between 2007-09) and Titagarh (₹ 32.00 lakh between 2007-08).

[22] Wage rate has been considered at ₹ 75 and computed accordingly.

The wage-material ratio in two ULBs, viz. Bashirhat and Dhupguri could not be ascertained due to improper maintenance / non-maintenance of detailed records of man-days generated and the details of materials consumed in the respective works.

4.1.3.2 As per para 7 of the guidelines, the ULBs shall have to submit to the Municipal Affairs Department one set of vetted estimates of individual work accompanied by the recommendation of the WCs and the Board of Councillors' resolution. It was observed that six ULBs, viz. Alipurduar, Bolpur, Bongaon, Dhupguri, Kalimpong and New Barrackpore did not submit vetted estimates of individual works to the department. There were no records in the ULBs to indicate that the department called for it while sanctioning further fund for this purpose.

4.1.4 Non-maintenance of stock registers and list of urban poor

As per para 10 of the guidelines, ULBs should maintain registers for stock of material, quantum of work done and complete list of identified urban poor / CDS members eligible to participate as wage earners in the scheme. Test check revealed that eight ULBs viz. Alipurduar, Bolpur, Bongaon, Dhupguri, Dinhata, Habra, Howrah and Kalimpong did not maintain various records like identified list of urban poor / CDS members.

Due to non maintenance of the above records, Audit could not verify the eligibility of the beneficiaries and whether equal opportunity was extended to the urban poor / CDS members.

4.1.5 Works executed engaging contractors – ₹ 59.96 lakh

Test check of records revealed that two ULBs, *viz.* Titagarh and Jiaganj-Azimganj executed works worth ₹ 32.00 lakh during 2007 – 08 and ₹ 27.96 lakh respectively engaging contractors in violation of government guidelines. As a result, it could not be ensured in audit whether the urban poor in the respective ULBs actually received employment.

4.2 Mid-Day Meal Scheme

The National Programme of Nutritional Support to Primary Education, popularly known as Mid-Day Meal (MDM) Scheme was launched on 15 August 1995 to cover all the students of primary classes. The Programme is intended to give a boost to universalization of primary education, by increasing enrolment, retention and attendance and simultaneously impacting on nutrition of students in primary classes. The Central Government assists the ULBs by providing food grains, the actual cost incurred in transportation, cooking cost, assistance to construct kitchen-cum-store, assistance for provisioning and replacement of kitchen devices and assistance for management, monitoring and evaluation.

4.2.1 Non-implementation of scheme

Three ULBs failed to implement the scheme in 80 schools out of 254 schools till March 2009. Thus the poor students of 80 schools were deprived from getting the benefits of the Central Scheme.

Name of the ULB	Total no. of schools situated in the municipal area	No. of schools in which the scheme was not implemented	Remarks
Bhatpara	135	39	Reasons not furnished.
Garulia	25	19	The Municipality drew conversion amount for 19 schools but the fund was diverted for its own purpose without reporting to the Government.
Jalpaiguri	94	22	Reasons not furnished.

Municipal Authorities stated that irregularities and deficiencies as pointed out by audit noted for rectification and further guidance.

4.2.2 Damage of rice

In two ULBs 453 quintals of rice worth ₹ 6.80 lakh was damaged in the godown during 2007-09.

(₹ in lakh)

Name of the ULB	Rice damaged (in Quintals)	Price of damaged rice	Remarks
Burdwan	203	3.05	In December 2007, the Municipal Authority declared that 203 quintals of rice were damaged due to excess rainfall and found unfit for human consumption. The Municipal Authority neither reported the fact of such damage to the Government nor took any initiative to settle the issue.
North Dum Dum	250	3.75	Damaged at the go-down of the distributor. No action was taken to recover the cost from the distributor or to settle the issue.

The Chairman of North Dum Dum Municipality assured to take steps in consultation with the district authority. The reply was not tenable as no attention was paid for safe storage of food grains.

4.3 National Old Age Pension Scheme (NOAPS)

National Old Age Pension Scheme (NOAPS) is a social assistance programme under National Social Assistance Programme for poor households. The share of contribution of the Central and State Governments is 50 : 50 with effect from 1 April 2006. The age of the beneficiary for NOAPS shall be 65 years or higher and the beneficiary must

be a destitute having little or no regular means of subsistence. The monthly entitlement of pension under the scheme is ₹ 400 with effect from 1 April 2006.

4.3.1 Underutilization of fund of ₹ 60.77 lakh deprived 1265 beneficiaries

Scrutiny of records of two municipalities revealed that an amount of ₹ 60.77 lakh remained unutilized as of March 2009 depriving 1265 intended beneficiaries for the year 2008 – 09 as detailed below:

(₹ in lakh)

Sl. No.	Name of the ULB	Opening Balance	Receipt	Total	Expenditure	Closing Balance	No. of beneficiaries deprived
1.	Balurghat	15.03	56.63	71.67	63.61	8.05	167
2.	South Dum Dum	78.77	39.38	118.14	65.42	52.72	1098
Total		**93.80**	**96.01**	**189.81**	**129.03**	**60.77**	**1265**

The ULBs did not identify actual number of eligible beneficiaries for the scheme from time to time. Delay in payment of pension under the scheme also contributed to accumulation of unspent fund.

4.3.2 Utilisation of fund for improvement of roads etc. - ₹ 5.21 lakh

The Kandi Municipality utilised fund of ₹ 5.21 lakh between August 2007 and March 2008 towards improvement of roads, drains, etc. from the NOAPS Grant depriving 108 intended beneficiaries for the year 2007 – 08 .

4.3.3 Payments made to other than beneficiaries without authorization

In Balurghat Municipality ₹ 1.08 lakh drawn against 53 beneficiaries were received by Councillors or other persons during 2007-09, but no authorization from the beneficiaries was available against such receipt. Similarly in Howrah Municipal Corporation ₹ 0.52 lakh drawn against 12 beneficiaries were received by other persons without any authorization during 2007-08. The Balurghat Municipality stated that authorization from the concerned beneficiaries would be taken in future.

4.4 Conclusion

The poor utilisation of funds by ULBs indicated inadequate attention to the Government objectives and policies, for providing basic amenities and services.

Non compliance with the Government guidelines frustrated the objective of the scheme and deprived targeted beneficiaries from the intended benefits.

4.5 Recommendations

- Adequate evaluation of the schemes should be made to avoid accumulation of fund.
- Schemes should be implemented as per guidelines recommended by the Government from time to time.

- Adequate controls need to be put in place to prevent irregular payment of money and to ensure lifting appropriate quality of rice and safe storage to avoid losses.

CHAPTER V

PERFORMANCE AUDIT

5.1 Twelfth Finance Commission Grants

HIGHLIGHTS

An amount of ₹ 23.06 lakh was released by the State Government towards interest for delay of 16 to 48 days in releasing the first installment of 2005 – 06.

(Para 5.1.7.2)

The release of fund for SWM in respect of 34 ULBs fell short by ₹ 1.84 crore out of the actual entitlement of ₹ 53.76 crore.

(Para 5.1.7.3)

Improper segregation, handling and disposal of solid waste / bio-medical waste.

(Para 5.1.8)

Nineteen ULBs did not spend any amount for creation of database and maintenance of accounts from the available fund. Ten ULBs spent only 0.30 to 4.75 *per cent* for this purpose.

(Para 5.1.9)

Fourteen ULBs diverted ₹ 3.19 crore during the period 2005 – 10 for expenditure outside the purview of the TFC grants.

(Para 5.1.10)

The Khardah Municipality gave ₹ 3.00 lakh from TFC grants to Titagarh MFP School for development purpose during 2009–10 but could not furnish any utilisation certificate for the same.

(Para 5.1.12)

5.1.1 Introduction

The Twelfth Finance Commission (TFC) was appointed on 1 November 2002 to look into the issue of distribution between the Union and States of net proceeds of shareable taxes, the principles which should govern the grants-in-aid of the revenues of States from the Consolidated Fund of India and measures needed to augment the Consolidated Fund of a State to supplement the resources of the Local Bodies. The TFC submitted its report on 30 November 2004 covering the period from 2005 to 2010. Keeping in view the spirit of the 74th amendment of the Constitution of India and the clear need to provide an impetus to the decentralization process, the TFC recommended a sum of ₹ 5,000 crore for the period 2005–10 as grants-in-aid to augment the consolidated fund of the states to supplement the resources of the Urban Local Bodies (ULBs). Out of ₹ 5,000 crore, the amount allocated for the ULBs in the State was ₹ 393 crore. The grants to the Local Bodies were required to be transferred

by the State Government within 15 days after the release of the same by the Central Government.

5.1.2 Objectives of the grants

The main objectives of the grants meant for ULBs were –

- earmarking at least 50 *per cent* of the grants (provided to each State for the ULBs) for Solid Waste Management (SWM) through public-private-partnership (PPP) schemes,
- concentrating on collection, segregation and transportation of solid waste of ULBs, and
- giving high priority to expenditure on creation of database and maintenance of accounts of ULBs through the use of modern technology and management systems, wherever possible.

5.1.3 Organizational set up

The Municipal Affairs Department (MAD) of the State released the grants to ULBs for implementation of SWM schemes, creation of database, maintenance of accounts and also for non-SWM (NSWM) schemes.

5.1.4 Audit objectives

The objective of the study was to review the performance of the ULBs in execution of works under TFC grants and to assess whether the grants were used for the intended purpose.

5.1.5 Audit coverage

Out of 127 ULBs, the records relating to TFC grants of 34 ULBs covering the period from 2005 – 10, were test checked during the period from July 2010 to March 2011.

5.1.6 Audit methodology

The methodology for conducting the audit included the following :

- Study of TFC recommendations, Municipal laws of the State;
- Review of records of the selected ULBs.

5.1.7 Financial Management

5.1.7.1 Financial outlay and expenditure

Government of India (GOI) released the grant of ₹ 393.00 crore during the period 2005–10 in ten equal instalments of ₹ 39.30 crore. The State Government released ₹ 393.23 crore (SWM : ₹ 186.15 crore and NSWM : ₹ 207.08 crore) to the ULBs during the period including an interest of ₹ 0.23 crore. The ULBs expended ₹ 313.91 crore[23] (SWM : ₹ 146.63 crore and NSWM : ₹ 167.28 crore) as of 13 December 2010.

[23] As per information furnished by the Department of Municipal Affairs, Government of West Bengal.

5.1.7.2 Delay in release of grants

It was stipulated that the TFC grants were to be transferred to the Local Bodies by the State Government within 15 days after the release of the same by the Central Government. The State Government received the first instalment of the grant on 24 October 2005 and released the same to the ULBs on 25 November 2005 and 27 December 2005. As a result, an amount of ₹ 23.06 lakh was released by the State Government towards interest for delay of 16 to 48 days in releasing the first installment of 2005–06. In 12 ULBs due to procedural delays on their part the TFC grants were credited after one to four months from the date of issue of Government orders regarding allotment of fund.

5.1.7.3 Allotment of fund and expenditure incurred for SWM schemes

Test check of records of 34 ULBs revealed that these ULBs had received a total amount of ₹ 107.57 crore which included ₹ 51.92 crore earmarked for Solid Waste Management (SWM). The expenditure incurred on account of SWM and others during 2005–10 are shown below :

(₹ in lakh)

Year	Received by the ULB on			Expenditure incurred by the ULB on		
	SWM	Database, maintenance of accounts & other non-SWM schemes	Total	SWM	Database, maintenance of accounts & other non-SWM schemes	Total
2005 – 06	454.99	732.61	**1187.60**	144.61	325.48	**470.09**
2006 – 07	1019.02	1120.84	**2139.86**	474.15	1035.54	**1509.69**
2007 – 08	1072.37	1053.59	**2125.96**	633.82	1150.71	**1784.53**
2008 – 09	1565.37	1574.20	**3139.57**	833.43	1396.00	**2229.43**
2009 – 10	1080.11	1083.97	**2164.08**	961.77	1426.76	**2388.53**
Total	**5191.86**	**5565.21**	**10757.07**	**3047.78**	**5334.49**	**8382.27**

Unit-wise details are given in **Appendices – 11A, 11B, 11C, 11D and 11E**.

It is evident from the above table that the release of fund for SWM in respect of these ULBs fell short by ₹ 1.84 crore out of the actual entitlement of ₹ 53.76 crore[24]. However, the ULBs spent only ₹ 30.48 crore being 59 *per cent* of ₹ 51.92 crore available for SWM. The ULBs did not furnish any reason for non-utilisation of available fund.

The Municipal Affairs Department (MAD) did not furnish any basis for allotment of TFC grants to the ULBs as of March 2011.

[24] (Total available fund – Bank interest earned by the ULBs) / 2 = (₹ 10757.07 lakh – ₹ 5.18 lakh*) / 2 = ₹ 10751.89 / 2 = ₹ 5375.95 lakh.

* Bank interest earned by seven ULBs (Barasat - ₹ 0.27 lakh, Baruipur – ₹ 0.28 lakh, Diamond Harbour – ₹ 0.47 lakh, Konnagar – ₹ 0.17 lakh, Bhadreswar – ₹ 0.31 lakh, Bongaon – ₹ 0.38 lakh, Khardah – ₹ 0.45 lakh, Rishra - ₹ 0.53 lakh and Siliguri – ₹ 2.32 lakh).

5.1.8 Collection, segregation and transportation of solid wastes

'Public health, sanitation conservancy and solid waste management' as enshrined in the Twelfth Schedule of the Constitution of India, was devolved to the ULBs in the State as obligatory[25] and discretionary functions[26].

Solid waste was to be collected from residential areas, slums, hotels, markets and bio-medical waste was to be collected from hospitals, nursing homes, clinical and pathological laboratories. These wastes were required to be segregated into organic, inorganic, recyclables and hazardous categories. The wastes, if not segregated at source, are harmful to the environment.

Scrutiny of records revealed that the solid wastes collected by 23 ULBs[27] were not segregated at source causing hazards to environment. In five ULBs [28] the segregation was done partially. Siliguri Municipal Corporation (SMC) reported (March 2011) that segregation was done partially at source and partially in the dumping ground.



Mixed wastes lying in the dumping ground of Ward No. 42 under SMC (12 March 2011 at 8.19 AM)

[25] (i) Collection, removal and disposal of solid wastes including filth, rubbish and other obnoxious or polluted matters, (ii) Disposal of solid and liquid wastes consistent with efforts to cause recovery and re-use of all that can be salvaged, (iii) Cleansing of public streets and other public places, etc.

[26] (i) Provision for sewage treatment and preparation of compost manures from sewage and other refuse, etc.

[27] (i) Ashokenagar-Kalyangarh, (ii) Baduria, (iii) Baidyabati, (iv) Baranagar, (v) Barasat, (vi) Baruipur, (vii) Basirhat, (viii)Bhatpara, (ix) Bongaon, (x) Champdani, (xi) Diamond Harbour, (xii) Garulia, (xiii) Gobardanga, (xiv) Habra, (xv) Joynagar-Mozilpur, (xvi) Khardah, (xvii) Madhyamgram, (xviii) Naihati, (xix) North Barrackpore, (xx) Panihati, (xxi) Taki, (xxii) Tarakeswar and (xxiii) Titagarh.

[28] (i) Bhadreswar, (ii) Burdwan, (iii) Konnagar, (iv) Rajpur-Sonarpur and (v) Rishra.

In two ULBs[29] segregation was done at source; but mixed up at secondary collection points.

The wastes were transported by eight ULBs[30] in uncovered vehicles / containers. In three ULBs[31] the wastes were transported in partially covered vehicles / containers. In five ULBs[32] wastes were transported in covered as well as uncovered vehicles / containers.



Durganagar Colony – Nibedita Road Bye lane of Ward No. 3 under SMC (8 March 2011 at 12.40 PM)

In seven ULBs[33], the wastes were dumped in open storage sites. In Baduria Municipality, the wastes were dumped in the lowlands in absence of any specific dumping ground. Barasat Municipality provisionally obtained the authorization of the West Bengal Pollution Control Board on 12 February 2010 in respect of the newly purchased land for SWM purposes. But the Municipality could not obtain any such authorization for the existing dumping ground. Champdani Municipality had two dumping grounds, one of which was unauthorised. The dumping ground of the

29 (i) Serampore and (ii) Uttarpara-Kotrung.

30 (i) Baduria, (ii) Basirhat, (iii) Bhatpara, (iv) Garulia, (v) Gobardanga, (vi) Panihati, (vii) Taki and (viii) Tarakeswar.

31 (i) Baidyabati, (ii) Baranagar and (iii) Rishra.

32 (i) Chandernagore, (ii) Diamond Harbour, (iii) Joynagar-Mozilpur, (iv) Konnagar and (v) Siliguri.

33 (i) Baidyabati, (ii) Baranagar, (iii) Bhatpara, (iv) Chandernagore, (v) Serampore (vi) Siliguri and (vii) Uttarpara-Kotrung.

Konnagar Municipality was in a residential area. Most of the ULBs[34] had not entered into any PPP project for implementation of SWM schemes. However, 11 ULBs[35] engaged other agency / agencies for collection and disposal of bio-medical wastes.

In absence of proper planning for execution of SWM schemes, the ULBs could not utilize an amount of ₹ 21.44 crore being 41 *per cent* of ₹ 51.92 crore available for SWM. Further, non-segregation and improper disposal of solid wastes by most of the ULBs; would lead to environmental hazards.



Solid waste dumped on road at Pradhan Nagar, Nibedita Road of Ward No. 2 under SMC (8 March 2011 at 12.31 PM)

The MAD did not furnish any information regarding the existence of any action plan / guidelines for utilisation of funds for SWM through PPP model as of March 2011.

5.1.9 Expenditure on creation of database and maintenance of accounts

TFC gave high priority to expenditure on creation of database and maintenance of accounts of ULBs through the use of modern technology and management systems, wherever possible.

Test check of records revealed that the most of the ULBs gave no importance to the above recommendation as evident from **Appendix - 12**. Nineteen ULBs did not spend

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[34] (i) Ashokenagar-Kalyangarh, (ii) Bhadreswar, (iii) Baruipur, (iv) Basirhat, (v) Bhatpara, (vi) Bongaon, (vii) Chandernagore, (viii) Hooghly-Chinsurah, (ix) Joynagar-Mozilpur, (x) Khardah, (xi) Konnagar, (xii) Naihati, (xiii) Rajpur-Sonarpur, etc.

[35] (i) Bhadreswar, (ii) Burdwan, (iii) Chandernagore, (iv) Diamond Harbour, (v) Hooghly – Chinsurah, (vi) Konnagar, (vii) New Barrackpore, (viii) Rishra, (ix) Siliguri, (x) Titagarh, (xi) Uttarpara-Kotrung, etc.

any amount for this purpose from the available fund. Ten ULBs spent only 0.30 to 4.75 *per cent* for this purpose.

Section 70 of the West Bengal Municipal Act, 1993 stipulates that the State Government may require a Municipality to earmark a particular portion of the Municipal Fund or a particular grant or a part thereof, or any item of receipt under any head or any percentage thereof, or any share of tax receivable by the Municipality under any other law for the time being in force or any part thereof, to be utilised exclusively for any specified purpose, and it shall be mandatory on the part of the Municipality to follow the same. The State Government may also formulate separate sets of rules for observance by different groups of Municipalities in this regard.

The MAD had not earmarked the minimum percentage for utilization of grants in creation of database and maintenance of accounts. Whereas the Department of Panchayats & Rural Development of the State earmarked (July 2005 / December 2006) minimum percentage for utilization of grants in this sectors along with the list of permissible works for effective utilization of the grants. The MAD could not furnish the reasons (as of March 2011) for non-ensuring the utilization of fund on these purposes.

5.1.10 Diversion of grants

Test check of records revealed that 14 ULBs diverted ₹ 3.19 crore during the period 2005 – 10 for expenditure that was outside the purview of the TFC grants as detailed below :

(₹ in lakh)

Sl. No.	Name of the ULB	Amount	Purpose
1.	Baduria	10.31	Ambulance loan, payment of dues to HUDCO, loan to employee, purchase of tarpaulin, purchase of 'Loose Note Counting Machine' and 'Fake Currency Detector'.
		93.10	Diverted SWM funds for NSWM works.
2.	Baruipur	4.84	Renovation and repairing works at Rabindra Bhawan, purchase of eight pedestal fans including all accessories for the use of Municipal office building, addition / alteration and repairing of office building.
3.	Basirhat	9.99	Electricity bill for street light and other electrical installations.
4.	Bongaon	0.71	Refund of Security Deposit to different contractors for works not executed from TFC grants.
5.	Champdani	56.46	Diverted SWM funds for NSWM works and other works / materials (like construction of school buildings, mandir, purchase of electrical goods, etc.). An amount of ₹ 13.00 lakh was diverted to BSUP fund.
6.	Chandernagore	1.72	Transferred to the Municipal Fund.

Sl. No.	Name of the ULB	Amount	Purpose
7.	Diamond Harbour	9.71	Diverted SWM funds for NSWM works.
8.	Garulia	12.06	Diverted to general fund, SFC and EGS.
9.	Gobardanga	20.85	Refund against MPLAD works, printing of Demand Register, purchase of electrical goods, diverted for IHSDP and EGS works, etc.
10.	Joynagar Mozilpur	19.53	Diverted SWM funds for NSWM works.
11.	Konnagar	44.69	Diverted SWM funds for NSWM works.
12.	Naihati	4.92	Purchase of air conditioner, electrical fittings, fencing of Municipal office compound, etc.
13.	Rajpur-Sonarpur	26.00	Diverted to the BSUP programme under JNNURM.
14.	Rishra	3.75	Purchase of 50 rickshaw vans for distribution among different beneficiaries.
Total		**318.64**	

The Baruipur Municipality stated (May 2011) that the expenditure of ₹ 4.84 lakh had been incurred for NSWM items which were meant for this purpose. The reply was not tenable as the Municipality did not utilize any fund for creation of database and maintenance of accounts (**Appendix - 12**).

5.1.11 Poor performance of mechanical sweeper

The Burdwan Municipality was provided with a mechanical sweeper (MS) worth ₹ 31.43 lakh by the Municipal Engineering Directorate in spite of the fact that no requisition was placed by the Municipality in this regard. The Municipality failed to utilize (as of March 2011) the MS owing to poor road condition, high maintenance cost, non-availability of spare parts in the local market, etc.

5.1.12 Financial irregularities

As per records, the Ashokenagar-Kalyangarh Municipality received an amount of ₹ 21.73 lakh *vide* Government Order No. 286 / 05 dated 25 November 2005. But, the Municipality booked an amount of ₹ 5.77 lakh as expenditure for NSWM works during the period from 19 July 2005 to 14 September 2005. Thus, the expenditure booked before the allotment of fund remained as doubtful.

The Khardah Municipality gave ₹ 3.00 lakh to Titagarh MFP School for development purpose during 2009–10 but could not furnish any utilisation certificate for the same.

5.1.13 Monitoring and evaluation

In pursuance of para 14.11 & 14.12 of Chapter 14 of the Report of the TFC, a High Level Committee was constituted (June 2005) under the Chairmanship of the Chief Secretary to the Government of West Bengal. The Committee was responsible for monitoring both financial and physical targets and for ensuring adherence of the specific conditionalities in respect of each grant, wherever applicable, etc. The Committee was required to meet at least once in every quarter to review the utilization of the grants and to issue directions for mid-course correction, if considered necessary. The State Government did not furnish any copy of the minutes of such

meetings as of March 2011. Hence, it could not be verified in audit whether the ULBs complied with the directions (if any) of the Committee or not.

5.1.14 Conclusion

In absence of proper planning the concerned ULBs could not utilize ₹ 21.44 crore, being 41 *per cent* of ₹ 51.92 crore available fund for SWM. The segregation, transportation and disposal of solid wastes were not done satisfactorily. The ULBs gave no importance to the recommendations of TFC regarding creation of database and maintenance of accounts of ULBs through the use of modern technology and management systems.

In absence of proper monitoring an amount of ₹ 3.19 crore was diverted by 14 ULBs for other purposes.

5.1.15 Recommendations

- The ULBs need to adhere to the recommendations of the Central and State Finance Commissions as well as the Municipal laws of the State, in future.
- The ULBs need to formulate schemes (as per the Acts, Rules, etc. issued from time to time) for execution of SWM projects.
- Adequate measures need to be taken for generation of revenue[36] from the solid wastes.
- The ULBs should develop their database for better service to the rate payers.

[36] Bhadreswar Municipality earned ₹ 0.53 lakh by selling the compost during 2005 – 10.

Chapter VI

Other Important Cases

Cooch Behar Municipality

6.1 Undue favour to supplier resulted in excess payment of ₹ 41.37 lakh

The Cooch Behar Municipality extended undue favour to the supplier by enhancing the originally accepted rate, paying advance from time to time without ensuring timely receipt of bricks and thereby paid ₹ 41.37 lakh and allowed advance of ₹ 33.90 lakh in excess of total cost.

Integrated Housing & Slum Development Programme (IHSDP) was launched in December 2005 to provide adequate shelter and basic infrastructure facilities to the slum dwellers of identified urban areas.

As per rule 158 of the West Bengal Municipal (Finance and Accounting) Rules, 1999, open competitive tenders shall be called for from the public whenever the estimated cost of the works exceed the financial limit stated in sub-rule (2) of rule 157 *ibid*. In violation of the above rule, the Cooch Behar Municipality invited quotation (November 2007) instead of 'open competitive tender' for supply of 50 lakh first class bricks for implementation of the project pertaining to IHSDP with the stipulation that rates should be inclusive of all taxes and delivery should be made as per direction at Municipal godown. The Municipality accepted (4 December 2007) the rate of ₹ 2990 per thousand bricks (stated to be the lowest and inclusive of all taxes, carriage and other cots) offered by M/s R.R.T. Construction (RRTC) for supply of 50 lakh first class bricks. The supply order / letter of acceptance did not have any provision for escalation of price at the time of delivery. The order also had no firm delivery period.

The rate of bricks was enhanced to ₹ 3600 (from 21 February 2008), to ₹ 4850 (from 1 April 2008) and to ₹ 5000 (from 1 July 2008) without approval of the Board of Councillors (BOC). Only 31,47,900 bricks were supplied till October 2010 as stated in reply dated 12 October 2010.

As a result, the Municipality made excess expenditure of ₹ 41.37 lakh over the ordered price and is liable for excess expenditure of ₹ 37.23 lakh for balance supply without approval of the BOC. Audit was unable to verify the actual supply of bricks as no challans were produced to audit for the stated supply of bricks. No inspection of quality was carried out.

The supply order had no provision for giving advance, yet, the ULB provided advance of ₹ 262.00 lakh in phases between December 2007 and February 2009. Only ₹ 135.49 lakh had been adjusted against the supply of bricks while ₹ 126.51 lakh had remained unadjusted since October 2010. Out of the outstanding advance, ₹ 33.90

lakh was paid to the contractor in excess of the amount due. Thus, it was evident that all tenets of financial propriety were disregarded to provide undue benefit to the contractor.

The ULB stated (October 2010) that ₹ 78.60 lakh was recovered by refund. This could not be verified by audit as no cheque reference / voucher copy was furnished in support of this statement.

The matter was reported to the Municipality and the Government in November 2010; their replies had not been received (June 2011).

Berhampore Municipality

6.2 Non-operation of cold storage of ₹ 61.12 lakh led to loss of revenue of ₹ 1.08 crore

Construction of cold storage without complying with the provisions of the West Bengal Cold Storage (Licensing & Regulation) Act, 1966 and resultant denial of trade license by the concerned authority led to unfruitful expenditure of ₹ 61.12 lakh.

The project report including a proposal for a cold storage at Nutan Bazar, Berhampore at an estimated cost of ₹ 52.40 lakh was submitted by the State Government to the Town and Country Planning Organization (TCPO) under the Ministry of Urban Development and Poverty Alleviation, Government of India, in September 2002. The State Level Sanctioning Committee approved the proposal on the basis of recommendations made by the TCPO in the Appraisal Report on 19 December 2002. The expenditure was to be incurred out of the scheme for Integrated Development of Small & Medium Towns (IDSMT). Berhampore Municipality was the implementing agency.

Due to increase in the scope of works the estimated cost of the project was enhanced to ₹ 69.80 lakh (Central Share : ₹ 41.88 lakh and State Share : ₹ 27.92 lakh) which was also approved by the TCPO. The projected revenue[37] from the cold storage as rent to be earned in a year after deducting operation & maintenance cost was ₹ 25.65 lakh. The rent would be increased by 10 *per cent* every two years keeping parity with the market rate.

The Municipal Engineering Directorate (MED) provided technical assistance to the Municipality in the construction of the cold storage. The work started in May 2004 and was completed in 2005 – 06 at a cost of ₹ 61.12 lakh. The entire construction was designed, formulated and executed under the direct supervision of the MED of the State Government.

[37] As per Revised Project Report on IDSMT (Ph – II), Baharampur, West Bengal of the MED, Department of Municipal Affairs, Government of West Bengal, January 2004.

To operate the multipurpose cold storage, the Municipality applied to the Directorate of Agricultural Marketing (DAM) for license in December 2006. The DAM observed (August 2007) that the construction had been completed without the necessary permission granted under the provisions of the West Bengal Cold Storage (Licensing & Regulation) Act, 1966. They termed the work, illegal as it contravened the provisions of the Act and Rule thereof. They advised the Municipality to obtain *post-facto* 'construction permission' from the Licensing Officer on submission of the necessary documents. These included civil and refrigeration drawings duly signed by Civil and Refrigeration Chartered Engineers, certificates of Chartered Engineers both Civil and Refrigeration as per ISI specification, no objection certificate (NOC) from the West Bengal Pollution Control Board (WBPCB) and detailed project report.

The Municipality submitted the application in October 2007 and NOC from the WBPCB in December 2007. But due to non-submission of necessary drawings and certificates duly signed / certified by the Chartered Engineers, no license was issued in favour of the Municipality till June 2010.

The DAM refused to accept the Municipality's contention (October 2008) that as this was a Government project, designed and directly supervised by the MED further intervention by the Chartered Engineers was not required. Consequently, the capital investment of ₹ 61.12 lakh remained blocked and the Municipality could not earn rent of ₹ 1.08 crore[38] during the period 2006 – 10.

The Municipality while accepting financial loss (January 2011) stated that the MED will be liable for non-functioning of the cold storage. Further, the Municipality added that the revenue likely to be generated per annum after deducting the operation and maintenance cost would be around ₹ 0.50 lakh. Meanwhile, the MED stated (January 2011) that it had approached the DAM during several occasions to issue the requisite license in favour of the Municipality just after physical completion of the scheme with the comments that certificates of Chartered Engineer might not be required since the entire works were designed and supervised by the competent Government Engineers. The MED further reiterated that it was in close contact with the DAM to make the said cold storage functional as soon as possible.

The Municipality while accepting financial loss pleaded that revenue projected in Revised Project Report (RPR) based on which the project was approved was on higher side. The argument was not acceptable as revenue projected in RPR based on which the project was approved and completed was framed on relevant parameters. Further, at the time of construction of the cold ctorage both the Municipality and MED were required to consult the existing rules regarding construction and operation of cold storage.

Due to non-agreement of both departments on procedural issues, the Municipality was unable to operate the cold storage and had to suffer a loss of revenue.

[38] The total revenue required to be generated for the period 2006 – 10 = {(₹ 25.65 lakh X 2) + (₹ 25.65 lakh X 1.10 X 2)} = {₹ 51.30 lakh + ₹ 56.43 lakh} = ₹ 107.73 lakh.

In response to the para, the State Government requested (June 2011) the Municipality and MED to make an all out effort for obtaining the requisite license from the DAM so that the cold storage could be made operational without causing further loss of revenue.

6.3 Mid-Day Meal Scheme

The National Programme of Nutritional Support to Primary Education, popularly known as Mid-Day Meal (MDM) Scheme was launched on 15 August 1995 to cover all the students of primary classes. The programme is intended to give a boost to universalisation of primary education by increasing enrolment, retention, regular attendance and simultaneously improving nutritional levels of students in primary classes. The Central Government assists the ULBs by providing food grains, the actual cost incurred in transportation, cooking cost, etc. The benefit of the scheme was extended to cover upper primary classes with effect from the year 2007 – 08.

Bhadreswar Municipality

6.3.1 Shortage of Mid-Day Meal rice worth ₹ 9.05 lakh

Non-maintenance of stock register, poor monitoring mechanism and absence of physical verification of stocks at regular intervals, led to shortage of 585.66 quintals of rice worth ₹ 9.05 lakh.

The Bhadreswar Municipality did not maintain any stock register for the MDM rice. Scrutiny of allotment orders, delivery challans, gate passes, rice distribution sheets, etc. revealed that the Municipality lifted 3813.85 quintals of rice under the scheme during the period from April 2008 to June 2010 and stored the rice in its godown. The Municipality issued 3184.19 quintals of rice to different schools[39] under its jurisdiction during the period from April 2008 to September 2010. Thus, the closing stock of rice would be 629.66 quintals.

A joint physical verification of stock of MDM rice was conducted on 20 September 2010 in presence of municipal representatives and only 88 bags (58 bags were in good condition and the rest were in loose condition) containing 44 quintals of rice were found. Thus, there was a shortage of 585.66 quintals of rice worth ₹ 9.05 lakh[40] on the date of physical verification.

Non-maintenance of basic records (like stock register, etc.), poor monitoring mechanism and absence of physical verification of stocks at regular intervals on the part of the Municipality, led to shortage of 585.66 quintals of rice worth ₹ 9.05 lakh.

The matter was reported to the Municipality and Government in November 2010; their replies had not been received (June 2011).

[39] 33 Primary, nine Upper Primary, 14 Sishu Siksha Kendras and four Child Labour Schools.

[40] Calculated at the rate of ₹ 1545 per quintal for common variety of rice.

Panskura Municipality

6.3.2 Recovery of food grains worth ₹ 4.30 lakh at the instance of audit

Absence of proper monitoring mechanism in the execution of Mid-Day Meal programme by the Panskura Municipality, led to shortage of 278.24 quintals of rice worth ₹ 4.30 lakh.

The Panskura Municipality lifted rice under the scheme from the Modified Rationing (MR) distributor and stored it in the godown of an appointed dealer. The rice was distributed to various schools, Sishu Siksha Kendras (SSKs) and Madhyamik Siksha Kendras (MSKs) from the godown.

The Municipality received 3042.68 quintals of rice under the scheme and issued 2579.44 quintals during the years 2008 – 10. The Municipality did not receive and issue any rice during the period from 1 April 2010 to 8 June 2010. Thus, the closing balance of rice would be 463.24 quintals.

A joint physical verification was conducted at the instance of Audit in the godown of the dealer on 8 June 2010 in presence of a representative of the Municipality and only 185.00 quintals of rice was found instead of 463.24 quintals. Thus, there was a shortage of 278.24 quintals of rice worth ₹ 4.30 lakh[41] on the date of physical verification.

The Municipality stated (13 September 2010) that the shortage of rice amounting to 278.24 quintals was subsequently filled up. The Municipality did not furnish any information / document regarding the manner in which the said quantity of rice was replenished.

The Municipality, however, informed (November 2010) that a caution letter was issued to the dealer stating that defalcation was illegal and recurrence of the same if detected in future, would lead to recommendation for taking legal action against him.

The matter was reported to the Government in November 2010; reply had not been received (June 2011).

Kolkata **(Kailash Ram)**
The **Examiner of Local Accounts**
West Bengal

Kolkata **(M Ray Bhattacharyya)**
The **Accountant General**
(Receipt, Works and Local Bodies Audit)
West Bengal

[41] Calculated at the rate of ₹ 1545 per quintal for common variety of rice.

APPENDIX – 1

Audit Coverage

(*vide* para : 1.7; page : 5)

Sl. No.	Name of ULB	Period of Audit
1.	Alipurduar	2007-09
2.	Ashokenagar-Kalyangarh	2007-09
3.	Asansol MC	2008-09
4.	Baidyabati	2007-09
5.	Balurghat	2007-09
6.	Bankura	2007-09
7.	Baruipur	2007-09
8.	Basirhat	2007-09
9.	Bhatpara	2008-09
10.	Bidhannagar	2007-09
11.	Bolpur	2007-09
12.	Bongaon	2007-09
13.	Burdwan	2008-09
14.	Chandernagore MC	2008-09
15.	Coochbehar	2007-09
16.	Coopers Camp	2007-09
17.	Darjeeling	2006-09
18.	Dhupguri	2007-09
19.	Diamond Harbour	2007-09
20.	Dinhata	2007-09
21.	Durgapur MC	2008-09
22.	Egra	2007-09
23.	Garulia	2007-09
24.	Ghatal	2007-09
25.	Guskara	2007-09
26.	Habra	2007-09
27.	Haldibari	2007-09

Sl. No.	Name of ULB	Period of Audit
28.	Halisahar	2007-09
29.	Hooghly Chinsurah	2007-08
30.	Howrah MC	2006-08
31.	Jalpaiguri	2007-09
32.	Jiyaganj- Azimganj	2007-09
33.	Joynagar Majilpur	2007-09
34.	Kalimpong	2005-09
35.	Kalyani	2007-09
36.	Kamarhati	2008-09
37.	Kandi	2007-09
38.	Kolkata MC	2005-08
39.	Krishnanagar	2007-09
40.	Madhyamgram	2007-09
41.	Mahestala	2008-09
42.	Mirik	2007-09
43.	Murshidabad	2007-09
44.	Naihati	2008-09
45.	New Barrackpore	2007-09
46.	North Dum Dum	2008-09
47.	Panihati	2008-09
48.	Rajpur-Sonarpur	2008-09
49.	Ramjibanpur	2007-09
50.	Santipur	2007-09
51.	South Dum Dum	2008-09
52.	Taki	2007-09
53.	Titagarh	2007-09
54.	Tufanganj	2007-09

APPENDIX – 2A

Statement showing budget provisions and actual expenditure for the year 2007 – 08

(*vide* para : 2.1.1; page : 9)

(₹ in lakh)

Sl. No.	Name of ULB	Revenue (including schemes)				Capital (other than schemes)			
		Budget estimate	Actual expenditure	(-) Savings (+) Excess	Percentage of utilization	Budget estimate	Actual expenditure	(-) Savings (+) Excess	Percentage of utilization
1.	Alipurduar	207.42	182.81	(-)24.61	88	500.50	409.91	(-)90.59	82
2.	Ashokenagar-Kalyangarh	432.87	368.12	(-)64.75	85	721.90	369.90	(-)352.00	51
3.	Balurghat	515.82	373.25	(-)142.57	72	907.60	553.54	(-)354.06	61
4.	Baruipur	199.89	206.44	(+)6.55	103	231.40	198.29	(-)33.11	86
5.	Basirhat	983.42	252.77	(-)730.65	26	1559.26	333.11	(-) 1226.15	21
6.	Bhatpara	1235.80	1414.80	(+)179.00	114	3479.78	2888.79	(-)590.99	83
7.	Bongaon	389.68	334.43	(-)55.25	86	620.15	348.57	(-)271.58	56
8.	Coopers Camp	122.20	69.25	(-)52.95	57	22.50	60.62	(+)38.12	269
9.	Egra	115.06	63.45	(-)51.61	55	580.78	207.38	(-)373.40	36
10.	Garulia	658.89	523.83	(-)135.06	79	370.39	79.60	(-)290.79	21
11.	Ghatal	274.38	210.89	(-) 63.49	77	987.68	269.88	(-) 717.80	27
12.	Habra	404.25	402.47	(-)1.78	100	648.20	462.71	(-)185.49	71
13.	Haldibari	128.41	126.60	(-)1.81	99	48.80	38.77	(-)10.03	79
14.	Halisahar	582.65	570.47	(-)12.18	98	1550.00	1397.00	(-)153.00	90
15.	Jalpaiguri	934.63	613.20	(-)321.43	66	2637.05	209.86	(-)2427.19	8
16.	Kamarhati	1834.50	1470.60	(-)363.90	80	1694.74	660.26	(-)1034.48	39
17.	Madhyamgram	746.45	705.06	(-)41.39	94	1646.80	440.41	(-)1206.39	27
18.	New Barrackpore	1177.57	465.02	(-)712.55	39	822.10	523.39	(-)298.71	64
19.	North Dum Dum	757.97	1059.90	(+)301.93	140	938.81	528.44	(-)410.37	56
20.	Panihati	1376.72	1470.03	(+)93.31	107	2332.00	772.25	(-)1559.75	33
21.	Rajpur-Sonarpur	1679.41	1016.41	(-)663.00	61	2316.55	896.98	(-)1419.57	39
22.	Santipur	1208.50	728.14	(-)480.36	60	523.55	181.45	(-)342.10	35
23.	South Dum Dum	2107.39	1698.88	(-)408.51	81	2366.11	1578.74	(-)787.37	67
Total		**18073.88**	**14326.82**	**(-)3747.06**	**79**	**27506.65**	**13409.85**	**(-)14096.80**	**49**

APPENDIX – 2B

Statement showing budget provisions and actual expenditure for the year 2008 – 09

(*vide* para : 2.1.1; page : 9)

(₹ in lakh)

Sl. No.	Name of ULB	Revenue (including schemes)				Capital (other than schemes)			
		Budget estimate	Actual expenditure	(-) Savings (+) Excess	Percentage of utilization	Budget estimate	Actual expenditure	(-) Savings (+) Excess	Percentage of utilization
1.	Alipurduar	277.56	226.02	(-)51.54	81	1568.00	398.76	(-)1169.24	25
2.	Ashokenagar-Kalyangarh	510.49	381.68	(-)128.81	75	2094.21	507.53	(-)1586.68	24
3.	Balurghat	1635.88	450.46	(-)1185.42	28	4880.77	1050.39	(-)3830.38	22
4.	Baruipur	251.52	391.69	(+)140.17	156	664.74	302.94	(-)361.80	46
5.	Basirhat	436.51	372.50	(-) 64.01	85	569.00	475.63	(-) 93.37	84
6.	Bhatpara	1660.36	1552.80	(-)107.56	94	4985.64	4303.44	(-)682.20	86
7.	Bongaon	410.64	376.48	(-)34.16	92	671.20	396.83	(-)274.37	59
8.	Coopers Camp	159.80	65.28	(-)94.52	41	213.50	41.43	(-)172.07	19
9.	Egra	174.71	93.39	(-)81.32	53	561.76	233.01	(-)328.75	41
10.	Garulia	576.08	497.94	(-)78.14	86	1042.67	219.18	(-)823.49	21
11.	Ghatal	326.51	246.97	(-)79.54	76	569.08	412.15	(-) 156.93	72
12.	Habra	536.30	474.19	(-)62.11	88	1132.60	943.53	(-)189.07	83
13.	Haldibari	159.82	131.19	(-)28.63	82	336.30	317.82	(-)18.48	95
14.	Halisahar	590.26	576.63	(-)13.63	98	700.00	616.14	(-)83.86	88
15.	Jalpaiguri	1135.23	659.90	(-)475.33	58	4072.05	276.30	(-)3795.75	7
16.	Kamarhati	2049.40	1615.54	(-)433.86	79	3824.05	1044.35	(-)2779.70	27
17.	Madhyamgram	683.78	1018.20	(+)334.42	149	1495.12	1965.91	(+)470.79	131
18.	New Barrackpore	918.10	797.85	(-)120.25	87	990.25	781.89	(-)208.36	79
19.	North Dum Dum	904.44	876.36	(-)28.08	97	1102.18	710.12	(-)392.06	64
20.	Panihati	1610.36	1567.83	(-)42.53	97	2561.71	1187.37	(-)1374.34	46
21.	Rajpur-Sonarpur	1684.07	1136.95	(-)547.12	68	2905.10	2135.96	(-)769.14	74
22.	Santipur	1488.75	828.75	(-)660.00	56	181.70	206.84	(+)25.14	114
23.	South Dum Dum	2009.97	1951.06	(-)58.91	97	2943.30	3292.93	(+)349.63	112
Total		**20190.54**	**16289.66**	**(-)3900.88**	**81**	**40064.93**	**21820.45**	**(-)18244.48**	**54**

APPENDIX – 2C

Statement showing budget provisions and actual expenditure for the year 2009 – 10

(*vide* para : 2.1.1; page : 9)

(₹ in lakh)

Sl. No.	Name of ULB	Revenue (including schemes)				Capital (other than schemes)			
		Budget estimate	Actual expenditure	(-) Savings (+) Excess	Percentage of utilization	Budget estimate	Actual expenditure	(-) Savings (+) Excess	Percentage of utilization
1.	Alipurduar	370.57	307.49	(-)63.08	83	1057.03	532.09	(-)524.94	51
2.	Ashokenagar-Kalyangarh	641.34	609.67	(-)31.67	95	2453.52	87.42	(-)2366.10	4
3.	Balurghat	2487.38	595.36	(-)1892.02	24	6305.52	1149.78	(-)5155.74	18
4.	Baruipur	337.79	324.38	(-)13.41	96	665.93	966.69	(+)300.76	145
5.	Basirhat	570.93	517.46	(-) 53.47	91	804.03	1282.65	(+)478.62	160
6.	Bhatpara	2245.63	2135.51	(-)110.12	95	5449.00	3653.48	(-)1795.52	67
7.	Bongaon	464.85	457.36	(-)7.49	98	4888.44	489.26	(-)4399.18	10
8.	Coopers Camp	243.80	49.79	(-)194.01	20	1127.57	177.95	(-)949.62	16
9.	Egra	166.52	137.83	(-)28.69	83	645.50	471.94	(-)173.56	73
10.	Garulia	801.92	794.98	(-)6.94	99	985.30	824.10	(-)161.20	84
11.	Ghatal	491.03	392.77	(-) 98.26	80	685.51	486.26	(-) 199.25	71
12.	Habra	605.40	596.56	(-)8.84	99	1254.60	865.33	(-)389.27	69
13.	Haldibari	194.64	180.87	(-)13.77	93	338.95	200.00	(-)138.95	59
14.	Halisahar	850.50	824.38	(-)26.12	97	1500.00	1204.88	(-)295.12	80
15.	Jalpaiguri	1466.31	715.25	(-)751.06	49	7673.00	325.16	(-)7347.84	4
16.	Kamarhati	2747.86	2496.57	(-)251.29	91	3722.46	2859.72	(-)862.74	77
17.	Madhyamgram	1031.68	1092.48	(+)60.80	106	5728.82	2653.55	(-)3075.27	46
18.	New Barrackpore	1144.56	1026.49	(-)118.07	90	0.00	0.00	0.00	0
19.	North Dum Dum	1369.69	1348.12	(-)21.57	98	1782.88	1453.14	(-)329.74	82
20.	Panihati	1782.97	2606.05	(+)823.08	146	2017.00	1419.52	(-)597.48	70
21.	Rajpur-Sonarpur	1689.03	310.31	(-)1378.72	18	3309.80	2014.77	(-)1295.03	61
22.	Santipur	1734.28	1040.00	(-)694.28	60	740.00	304.62	(-)435.38	59
23.	South Dum Dum	2436.10	2382.27	(-)53.83	98	2419.97	2500.70	(+)80.73	103
Total		**25874.78**	**20941.95**	**(-)4932.83**	**81**	**55554.83**	**25923.01**	**(-)29631.82**	**47**

APPENDIX – 3A

Statement showing excess of expenditure over budget provision under revenue section

(*vide* para : 2.1.1; page : 10)

Sl. No.	Name of ULB	Year	Budget estimate	Actual expenditure	Excess
			(₹ in lakh)		
1.	Baruipur	2007-08	199.89	206.44	6.55
		2008-09	251.52	391.69	140.17
2.	Bhatpara	2007-08	1235.80	1414.80	179.00
3.	Madhyamgram	2008-09	683.78	1018.20	334.42
		2009-10	1031.68	1092.48	60.80
4.	North Dum Dum	2007-08	757.97	1059.90	301.93
5.	Panihati	2007-08	1376.72	1470.03	93.31
		2009-10	1782.97	2606.05	823.08
Total			**7320.33**	**9259.59**	**1939.26**

APPENDIX – 3B

Statement showing excess of expenditure over budget provision under capital section

(*vide* para : 2.1.1; page : 10)

Sl. No.	Name of ULB	Year	Budget estimate	Actual expenditure	Excess
			(₹ in lakh)		
1.	Baruipur	2009-10	665.93	966.69	300.76
2.	Basirhat	2009-10	804.03	1282.65	478.62
3.	Coopers Camp	2007-08	22.50	60.62	38.12
4.	Madhyamgram	2008-09	1495.12	1965.91	470.79
5.	Santipur	2008-09	181.70	206.84	25.14
6.	South Dum Dum	2008-09	2943.30	3292.93	349.63
		2009-10	2419.97	2500.70	80.73
Total			**8532.55**	**10276.34**	**1743.79**

APPENDIX – 4

Statement showing outstanding loans of ULBs

(*vide* para : 2.7; page : 14)

Sl. No.	Name of ULB	As of	Source of loan	Principal	Interest	Total liability
				(₹ in lakh)		
1.	Alipurduar	March 2009	PHE IDSMT HUDCO	68.36	NA	68.36
2.	Asansol	March 2009	LIC	122.23	273.85	396.08
3.	Ashokenagar-Kalyangarh	March 2009	Bank / F.I.	18.18	4.17	22.35
4.	Balurghat	March 2009	Central Govt. IDSMT Project	48.64	25.01	73.65
5.	Bankura	March 2009	Allahabad Bank (Overdraft)	7.97	NA	7.97
6.	Basirhat	March 2009	NA	93.22	NA	93.22
7.	Bidhannagar	March 2009	HUDCO	51.22	NA	51.22
8.	Bongaon	March 2009	LIC	32.86	NA	32.86
9.	Chandernagore	March 2008	Hooghly Cooperative Bank	40.00	NA	40.00
10.	Dinhata	March 2009	SC/ST Development Corporation, W.B.	6.50	0.36	6.86
11.	Durgapur	March 2009	NA	540.00	8.64	548.64
12.	Joynagar-Majilpur	March 2009	NA		8.24	8.24
13.	Madhyamgram	March 2008	8th Plan from KMDA	98.25	61.25	159.50
14.	North Dum Dum	March 2009	8th Plan CUDP III Others	308.59	Nil	308.59
15.	Taki	March 2009	Allahabad Bank	0.29	0.11	0.40
Total						**1817.94**

APPENDIX - 5

Statement showing outstanding advances

(*vide* para : 2.12; page : 16)

(₹ in lakh)

Sl. No.	Name of ULB	As of	Outstanding advances	Particulars of Advance/ Remarks
1.	Baidyabati	March 2009	1.26	Amount of fresh advance was allowed to the same holder against whom adjustment of previous advance was pending.
2.	Baruipur	March 2009	1.19	Amount of fresh advance was allowed to the same holder against whom adjustment of previous advance was pending.
3.	Basirhat	March 2009	109.92	The outstanding advance included amounts due from 19 Ex-Councillors and 43 present Councillors. Some advances were outstanding from 1959. In 21 cases advances were allowed without adjustment of the previous advance.
4.	Chandernagore	March 2009	297.13	Advance paid to different persons and institutions for execution of schemes.
5.	Coopers Camp	October 2009	53.93	Most of the advances were paid to contractors and suppliers.
6.	Diamond Harbour	July 2009	2.52	Amount of fresh advance was allowed to the same holder against whom adjustment of previous advance was pending.
7.	Dinhata	March 2009	2.08	Advances are outstanding against the Ex-Chairman, Ex. Vice-Chairman, Ex. Commissioner, staff, contractors, etc.
8.	Garulia	March 2009	24.74	Advances were paid to the various Contractors, SAE, Works Assistant, etc.
9.	Ghatal	March 2009	105.02	Advances were paid to various suppliers /contractors against the supply / work order without making any agreement.
10.	Guskara	March 2009	1.90	Advance paid to different persons for execution of schemes and programmes (EGS, NSDP, HHW, etc.)
11.	Hooghly Chinsurah	June 2009	36.23	Advance remains outstanding for long period from one to 25 years.
12.	Kalimpong	March 2009	43.41	Advances are outstanding against the Chairman, Vice-Chairman, Councillors, staff, contractors, suppliers, etc.
13.	Krishnanagar	March 2009	80.32	Advance was paid during 1994 to 2008 to Ex-Chairman, Councillors staff and individual for different development work and purchase.
14.	Mirik	October 2009	23.56	Advance was paid to Beneficiary Committee, Staff, Ex. Staff, Councillors for developmental work and personal expenses.
15.	Murshidabad	March 2009	50.59	Advance outstanding against the Ex. Chairman, Ex. Councillors, SAE, staff, contractors, etc. remained unadjusted for five to 15 years.
16.	Naihati	March 2009	4.50	Advance was paid to contractor for public works.
17.	North Dum Dum	March 2009	7.62	Advances are outstanding against Councillors, H.O., and Staff.
18.	Rajpur-Sonarpur	March 2009	3.68	Advance was paid to Vice-Chairman, staff and individual for different developmental work, supply of goods and personal expenses.
19.	South Dum Dum	March 2009	15.68	Advances are outstanding against the Ex. Vice-Chairman, Ex. Councillors, Councillors, Assistant Engineer, Doctor, staff, etc.
Total			**865.28**	

APPENDIX – 6

Statement showing liability due to loss of interest on delayed deposit of Provident Fund money into the Treasury

(*vide* para : 2.13; page : 16)

(₹ in lakh)

Sl. No.	Name of the ULB	As of	Loss of interest due to delay in deposit
1.	Ashokenagar-Kalyangarh	March 2009	4.38
2.	Asansol	June 2009	58.95
3.	Bankura	March 2009	0.33
4.	Bhatpara	March 2009	0.10
5.	Bolpur	August 2009	6.42
6.	Chandernagore	March 2009	24.05
7.	Darjeeling	March 2009	1.85
8.	Garulia	August 2009	38.23
9.	Halisahar	March 2009	0.09
10.	Jalpaiguri	March 2009	160.90
11.	Jiaganj-Ajimganj	March 2009	0.77
12.	Kalimpong	September 2009	0.35
13.	Kandi	March 2009	0.08
14.	Krishnanagar	March 2009	26.74
15.	Santipur	March 2009	0.90
16.	Titagarh	December 2009	110.00
Total			**434.14**

APPENDIX – 7A

Statement showing demand and collection of property tax for the year 2007-08

(*vide* para : 2.15; page : 17)

(₹ in lakh)

Sl. No.	Name of ULB	Demand		Collection		Percentage of realisation	Balance	
		Arrear	Current	Arrear	Current		Arrear	Current
1.	Alipurduar	155.93	51.41	35.99	16.31	25	119.94	35.10
2.	Ashokenagar-Kalyangarh	50.95	52.64	13.11	21.09	33	37.84	31.55
3.	Balurghat	33.51	83.29	12.36	66.50	68	21.15	16.79
4.	Baruipur	58.71	23.60	15.91	12.20	34	42.80	11.40
5.	Basirhat	28.63	53.42	10.47	26.40	45	18.16	27.02
6.	Bhatpara	1373.59	313.20	117.43	136.67	15	1256.16	176.53
7.	Bongaon	55.02	17.41	6.85	7.13	19	48.17	10.28
8.	Coopers Camp	6.61	2.71	0.36	0.15	5	6.25	2.56
9.	Egra	27.31	9.73	1.67	3.22	13	25.64	6.51
10.	Garulia	553.88	75.87	5.93	21.38	4	547.95	54.49
11.	Ghatal	29.56	19.41	2.44	11.71	29	27.12	7.70
12.	Habra	305.87	89.04	25.60	25.35	13	280.27	63.69
13.	Haldibari	14.73	14.49	1.74	7.23	31	12.99	7.26
14.	Halisahar	187.59	92.55	12.69	59.67	26	174.90	32.88
15.	Hooghly Chinsurah	29.10	89.20	22.64	70.04	78	6.46	19.16
16.	Jalpaiguri	171.06	149.20	54.60	81.60	43	116.46	67.60
17.	Kamarhati	346.28	306.32	55.48	211.88	41	290.80	94.44
18.	Naihati	722.30	95.25	16.54	27.35	5	705.76	67.90
19.	New Barrackpore	25.03	33.55	7.70	28.72	62	17.33	4.83
20.	North Dum Dum	185.51	170.49	60.98	119.28	51	124.53	51.21
21.	Panihati	1073.76	305.37	91.38	155.45	18	982.38	149.92
22.	Rajpur-Sonarpur	188.05	211.84	38.97	150.19	47	149.08	61.65
23.	Santipur	91.36	24.09	17.61	15.00	28	73.75	9.09
24.	South Dum Dum	812.50	510.29	316.72	357.65	51	495.78	152.64
Total		**6526.84**	**2794.37**	**945.17**	**1632.17**	**28**	**5581.67**	**1162.20**

APPENDIX – 7B

Statement showing demand and collection of property tax for the year 2008-09

(*vide* para : 2.15; page : 17)

(₹ in lakh)

Sl. No.	Name of ULB	Demand		Collection		Percentage of realisation	Balance	
		Arrear	Current	Arrear	Current		Arrear	Current
1.	Alipurduar	155.04	51.41	37.83	15.93	26	117.21	35.48
2.	Ashokenagar-Kalyangarh	69.38	52.64	16.43	19.00	29	52.95	33.64
3.	Balurghat	37.94	83.38	10.31	47.70	48	27.63	35.68
4.	Baruipur	54.20	24.01	9.30	11.95	27	44.90	12.06
5.	Basirhat	45.18	68.76	22.49	29.10	45	22.69	39.66
6.	Bhatpara	1374.22	301.88	330.70	149.52	29	1043.52	152.36
7.	Bongaon	58.37	17.69	7.73	8.37	21	50.64	9.32
8.	Coopers Camp	8.45	2.71	1.68	0.42	19	6.77	2.29
9.	Egra	31.83	9.62	3.48	3.14	16	28.35	6.48
10.	Garulia	602.44	76.13	25.84	18.90	7	576.60	57.23
11.	Ghatal	6.00	11.50	5.78	11.68	100	0.22	(-)0.18
12.	Habra	343.96	89.04	27.60	30.67	13	316.36	58.37
13.	Haldibari	20.25	14.55	5.95	9.24	44	14.30	5.31
14.	Halisahar	207.79	92.04	10.26	55.07	22	197.53	36.97
15.	Hooghly Chinsurah	25.21	89.67	21.12	77.63	86	4.09	12.04
16.	Jalpaiguri	184.06	149.20	37.46	91.34	39	146.60	57.86
17.	Kamarhati	371.13	307.46	48.32	226.19	40	322.81	81.27
18.	Naihati	755.34	91.40	20.08	30.14	6	735.26	61.26
19.	New Barrackpore	22.17	34.08	5.49	27.86	59	16.68	6.22
20.	North Dum Dum	168.36	170.96	36.50	124.95	48	131.86	46.01
21.	Panihati	1132.40	307.96	86.94	157.93	17	1045.46	150.03
22.	Rajpur-Sonarpur	166.70	257.99	105.10	177.44	67	61.60	80.55
23.	Santipur	82.84	24.09	7.63	16.29	22	75.21	7.80
24.	South Dum Dum	1700.90	608.87	312.90	391.85	31	1388.00	217.02
Total		**7624.16**	**2937.04**	**1196.92**	**1732.31**	**28**	**6427.24**	**1204.73**

APPENDIX – 7C

Statement showing demand and collection of property tax for the year 2009-10

(*vide* para : 2.15; page : 17)

(₹ in lakh)

Sl. No.	Name of ULB	Demand		Collection		Percentage of realisation	Balance	
		Arrear	Current	Arrear	Current		Arrear	Current
1.	Alipurduar	152.69	51.41	35.68	16.50	26	117.01	34.91
2.	Ashokenagar-Kalyangarh	86.59	52.64	26.31	22.89	35	60.28	29.75
3.	Balurghat	73.61	83.51	9.65	37.16	30	63.96	46.35
4.	Baruipur	56.96	24.76	10.78	15.59	32	46.18	9.17
5.	Basirhat	62.34	71.28	16.76	26.62	32	45.58	44.66
6.	Bhatpara	1195.88	303.07	60.40	140.56	13	1135.48	162.51
7.	Bongaon	59.88	17.89	7.48	8.69	21	52.40	9.20
8.	Coopers Camp	9.06	2.71	1.21	0.34	13	7.85	2.37
9.	Egra	34.83	9.62	4.53	4.20	20	30.30	5.42
10.	Garulia	633.83	75.86	6.72	18.20	4	627.11	57.66
11.	Ghatal	40.64	19.51	6.63	10.08	28	34.01	9.43
12.	Habra	374.73	89.04	16.51	32.48	11	358.22	56.56
13.	Haldibari	19.61	14.55	6.42	7.09	40	13.19	7.46
14.	Halisahar	234.50	94.84	18.25	53.11	22	216.25	41.73
15.	Hooghly Chinsurah	34.95	89.48	24.84	77.79	82	10.11	11.69
16.	Jalpaiguri	204.45	149.20	41.68	93.54	38	162.77	55.66
17.	Kamarhati	192.69	283.81	49.27	194.47	51	143.42	89.34
18.	Naihati	796.52	91.10	22.36	30.56	6	774.16	60.54
19.	New Barrackpore	22.91	34.23	6.16	28.41	6	16.75	5.82
20.	North Dum Dum	177.87	172.43	50.75	127.50	51	127.12	44.93
21.	Panihati	1195.61	309.75	69.64	165.89	16	1125.97	143.86
22.	Rajpur-Sonarpur	141.70	252.77	40.73	209.69	63	100.97	43.08
23.	Santipur	83.02	24.09	9.26	17.27	25	73.76	6.82
24.	South Dum Dum	1605.75	802.74	244.95	368.08	25	1360.80	434.66
Total		**7490.62**	**3120.29**	**786.97**	**1706.71**	**24**	**6703.65**	**1413.58**

APPENDIX – 8

Statement showing Budget Estimate, Actual Realisation and Percentage of Own Fund during the period 2007-08, 2008-09 and 2009-10

(*vide* para : 3.1; page : 21)

(₹ in lakh)

Sl. No.	Name of the ULB	Budget Estimate			Actual Realisation			Percentage of Realisation		
		2007-08	2008-09	2009-10	2007-08	2008-09	2009-10	2007-08	2008-09	2009-10
1.	Alipurduar	244.97	281.03	364.80	257.07	266.22	321.11	105	95	88
2.	Ashokenagar-Kalyangarh	132.76	195.55	131.27	208.96	209.63	275.25	157	107	210
3.	Balurghat	302.32	296.16	380.11	237.24	242.50	221.21	78	82	58
4.	Baruipur	81.09	91.57	102.62	79.45	78.14	90.85	98	85	89
5.	Basirhat	346.76	153.91	164.99	113.57	144.72	165.43	33	94	100
6.	Bhatpara	415.02	474.50	573.25	369.81	458.43	376.26	89	97	66
7.	Bongaon	190.20	210.10	194.75	135.91	103.54	95.20	71	49	49
8.	Coopers Camp	6.65	5.95	10.20	0.94	2.01	1.32	14	34	13
9.	Egra	22.11	26.07	32.09	16.45	25.10	32.93	74	96	103
10.	Garulia	111.75	400.75	235.90	89.01	108.98	94.12	80	27	40
11.	Ghatal	111.48	98.36	144.30	66.29	88.10	104.28	59	90	72
12.	Habra	154.85	169.00	164.06	175.63	194.59	182.54	113	115	111
13.	Haldibari	49.56	57.09	55.79	36.65	54.02	46.31	74	95	83
14.	Halisahar	160.00	229.00	230.00	137.43	195.35	184.71	86	85	80
15.	Jalpaiguri	441.84	442.14	517.99	295.41	275.96	300.63	67	62	58
16.	Kamarhati	896.17	985.69	983.01	777.41	808.36	859.10	87	82	87
17.	Madhyamgram	556.12	603.88	654.18	539.58	517.56	629.37	97	86	96
18.	New Barrackpore	298.45	318.63	363.71	188.35	215.56	263.34	63	68	72
19.	North Dum Dum	612.02	612.15	721.35	568.49	636.04	652.84	93	104	91
20.	Panihati	730.51	892.22	892.23	1426.97	781.38	945.13	195	88	106
21.	Rajpur-Sonarpur	768.26	699.39	1360.21	605.72	936.28	1360.42	79	134	100
22.	Santipur	94.47	97.21	103.84	82.89	125.66	87.65	88	129	84
23.	South Dum Dum	2413.08	3436.78	3414.68	2613.97	3558.27	3250.23	108	104	95
Total		**9140.44**	**10777.13**	**11795.33**	**9023.20**	**10026.40**	**10540.23**	**99**	**93**	**89**

APPENDIX – 9

Statement showing loss of revenue due to non-imposition of surcharge

(*vide* para : 3.4.1; page : 23)

(₹ in lakh)

Sl. No.	Name of ULB	No. of Commercial / Non-residential Holding	Yearly Tax	Annual surcharge	Period	Loss
1.	Alipurduar	18	4.01	0.80	July 2000 to March 2009	6.82
2.	Baidyabati	46	11.78	2.36	April 2007 to March 2009	4.72
3.	Bankura	68	3.54	0.71	April 2007 to March 2009	1.42
4.	Egra	265	0.56	0.11	July 2001 to March 2009	0.87
5.	Garulia	745	49.35	9.87	April 2007 to March 2009	19.74
6.	Guskara	926	8.37	1.67	July 2001 to June 2009	13.40
7.	Habra	4195	20.72	4.14	July 2006 to September 2009	13.47
8.	Halisahar	515	60.03	12.01	April 2007 to March 2009	24.02
9.	Kandi	44	1.90	0.38	April 2007 to March 2009	0.76
10.	Krishnanagar	260	11.22	2.24	March 2004 to March 2009	11.22
11.	Madhyamgram	2932	55.32	11.06	April 2007 to March 2008	22.82
		3110	58.77	11.76	April 2008 to March 2009	
12.	Mirik	288	1.59	0.32	April 2007 to March 2009	0.64
13.	New Barrackpore	1498	5.16	1.03	April 2003 to June 2009	6.45
14.	Panihati	225	65.33	13.07	April 2008 to March 2009	13.07
15.	Taki	1092	5.54	1.11	April 2007 to March 2009	2.22
16.	Tufanganj	1067	2.41	0.48	April 2007 to March 2008	0.97
		1094	2.45	0.49	April 2008 to March 2009	
Total						**142.61**

APPENDIX – 10

Statement showing non-realization of rent / *salami* / development fees from stalls / shops

(*vide* para : 3.8; page : 25)

(₹ in lakh)

Sl. No.	Name of the ULB	As on	Rent / *salami* not realised from stalls / shops etc.
1.	Alipurduar	March 2009	11.24
2.	Balurghat	March 2009	27.46
3.	Bhatpara	March 2009	10.19
4.	Bidhannagar	March 2009	51.91
5.	Bolpur	March 2009	20.15
6.	Burdwan	March 2009	27.74
7.	Dinhata	May 2009	1.68
8.	Durgapur	July 2009	51.83
9.	Habra	March 2009	22.91
10.	Haldibari	March 2009	2.14
11.	Hooghly-Chinsurah	March 2008	4.31
12.	Kalimpong	October 2009	5.89
13.	Kalyani	June 2009	20.79
14.	Krishnanagar	March 2009	4.72
15.	Mirik	March 2009	1.36
16.	Naihati	March 2009	2.83
17.	Panihati	March 2009	163.24
18.	Rajpur-Sonarpur	March 2009	1.54
19.	Santipur	March 2009	3.18
20.	Taki	March 2009	3.47
21.	Titagarh	March 2009	4.36
22.	Tufanganj	March 2009	1.44
Total			**444.38**

APPENDIX – 11A

Receipt and expenditure of TFC grants for the year 2005 – 06

(*vide* para : 5.1.7.3; page : 35)

(₹ in lakh)

Sl. No.	Name of the ULB	Received by the ULB on			Expenditure incurred by the ULB on		
		SWM	Database, maintenance of accounts & other non-SWM schemes	Total	SWM	Database, maintenance of accounts & other non-SWM schemes	Total
1.	Ashokenagar-Kalyangarh	6.00	15.73	**21.73**	0	15.07	**15.07**
2.	Baduria	4.50	6.68	**11.18**	0	11.15	**11.15**
3.	Baidyabati	15.70	24.97	**40.67**	15.11	24.43	**39.54**
4.	Baranagar	55.24	35.34	**90.58**	42.85	27.14	**69.99**
5.	Barasat	9.00	32.63	**41.63**	0	0	**0**
6.	Baruipur	4.50	6.33	**10.83**	3.85	2.21	**6.06**
7.	Basirhat	6.00	15.95	**21.95**	0	0	**0**
8.	Bhadreswar	22.82	14.95	**37.77**	28.15	0	**28.15**
9.	Bhatpara	10.50	62.34	**72.84**	0	22.46	**22.46**
10.	Bongaon	6.00	14.40	**20.40**	3.63	3.75	**7.38**
11.	Burdwan	76.09	40.25	**116.34**	1.50	0	**1.50**
12.	Champdani	6.00	14.55	**20.55**	0	0	**0**
13.	Chandernagore	35.17	22.85	**58.02**	0	7.94	**7.94**
14.	Diamond Harbour	4.50	5.25	**9.75**	0	7.58	**7.58**
15.	Garulia	4.50	11.26	**15.76**	4.77	3.00	**7.77**
16.	Gobardanga	4.50	5.87	**10.37**	9.62	0	**9.62**
17.	Habra	22.99	22.99	**45.98**	0	0	**0**
18.	Hooghly-Chinsurah	6.00	23.99	**29.99**	0	6.29	**6.29**
19.	Joynagar Mozilpur	4.50	3.29	**7.79**	0	0	**0**
20.	Khardah	6.00	16.41	**22.41**	5.21	5.48	**10.69**
21.	Konnagar	4.50	10.17	**14.67**	0	9.76	**9.76**
22.	Madhyamgram	6.00	21.91	**27.91**	0	0	**0**
23.	Naihati	19.67	19.67	**39.34**	0	15.90	**15.90**
24.	New Barrackpore	4.50	11.72	**16.22**	4.14	0	**4.14**
25.	North Barrackpore	6.00	17.43	**23.43**	1.68	1.90	**3.58**
26.	Panihati	10.50	68.67	**79.17**	0	57.51	**57.51**
27.	Rajpur-Sonarpur	28.98	28.97	**57.95**	0	0	**0**
28.	Rishra	6.00	15.97	**21.97**	0	6.92	**6.92**
29.	Serampore	6.00	27.88	**33.88**	4.79	17.07	**21.86**
30.	Siliguri	31.33	66.27	**97.60**	13.39	71.15	**84.54**
31.	Taki	4.50	5.26	**9.76**	0	0	**0**
32.	Tarakeswar	4.50	3.97	**8.47**	0	0	**0**
33.	Titagarh	6.00	17.50	**23.50**	5.92	8.77	**14.69**
34.	Uttarpara-Kotrung	6.00	21.19	**27.19**	0	0	**0**
Total		**454.99**	**732.61**	**1187.60**	**144.61**	**325.48**	**470.09**

APPENDIX – 11B

Receipt and expenditure of TFC grants for the year 2006 – 07

(*vide* para : 5.1.7.3; page : 35)

(₹ in lakh)

Sl. No.	Name of the ULB	Received by the ULB on			Expenditure incurred by the ULB on		
		SWM	Database, maintenance of accounts & other non-SWM schemes	Total	SWM	Database, maintenance of accounts & other non-SWM schemes	Total
1.	Ashokenagar-Kalyangarh	22.95	23.08	**46.03**	0	23.74	**23.74**
2.	Baduria	17.18	28.74	**45.92**	0.44	45.51	**45.95**
3.	Baidyabati	19.31	19.31	**38.62**	18.76	14.44	**33.20**
4.	Baranagar	19.74	36.11	**55.85**	16.96	32.51	**49.47**
5.	Barasat	44.40	44.67	**89.07**	47.23	74.23	**121.46**
6.	Baruipur	9.65	16.12	**25.77**	5.82	8.36	**14.18**
7.	Basirhat	30.66	30.84	**61.50**	4.18	6.47	**10.65**
8.	Bhadreswar	19.16	19.26	**38.42**	37.18	9.24	**46.42**
9.	Bhatpara	76.01	76.46	**152.47**	8.78	40.11	**48.89**
10.	Bongaon	22.72	22.64	**45.36**	4.50	33.20	**37.70**
11.	Burdwan	45.42	45.16	**90.58**	24.62	0	**24.62**
12.	Champdani	18.82	18.93	**37.75**	11.28	46.83	**58.11**
13.	Chandernagore	43.20	43.45	**86.65**	36.07	24.27	**60.34**
14.	Diamond Harbour	10.65	17.83	**28.48**	0	13.17	**13.17**
15.	Garulia	11.81	19.77	**31.58**	3.53	35.71	**39.24**
16.	Gobardanga	15.02	15.02	**30.04**	0	3.16	**3.16**
17.	Habra	39.43	39.43	**78.86**	22.00	43.66	**65.66**
18.	Hooghly-Chinsurah	38.04	38.24	**76.28**	16.84	48.50	**65.34**
19.	Joynagar Mozilpur	9.38	15.69	**25.07**	3.18	8.25	**11.43**
20.	Khardah	19.99	20.11	**40.10**	13.47	35.69	**49.16**
21.	Konnagar	9.62	16.09	**25.71**	2.34	14.28	**16.62**
22.	Madhyamgram	45.18	45.45	**90.63**	12.49	11.88	**24.37**
23.	Naihati	33.10	33.09	**66.19**	52.77	10.71	**63.48**
24.	New Barrackpore	19.76	32.91	**52.67**	5.89	41.43	**47.32**
25.	North Barrackpore	24.27	24.41	**48.68**	15.27	30.58	**45.85**
26.	Panihati	51.30	51.60	**102.90**	9.25	36.60	**45.85**
27.	Rajpur-Sonarpur	61.93	61.93	**123.86**	0.66	72.29	**72.95**
28.	Rishra	17.60	17.68	**35.28**	5.49	10.30	**15.79**
29.	Serampore	31.90	32.08	**63.98**	22.53	84.16	**106.69**
30.	Siliguri	110.27	110.91	**221.18**	34.21	109.19	**143.40**
31.	Taki	27.68	46.32	**74.00**	11.20	23.44	**34.64**
32.	Tarakeswar	6.57	10.95	**17.52**	10.88	12.89	**23.77**
33.	Titagarh	21.44	21.58	**43.02**	12.04	19.00	**31.04**
34.	Uttarpara-Kotrung	24.86	24.98	**49.84**	4.29	11.74	**16.03**
Total		**1019.02**	**1120.84**	**2139.86**	**474.15**	**1035.54**	**1509.69**

APPENDIX – 11C

Receipt and expenditure of TFC grants for the year 2007 – 08

(*vide* para : 5.1.7.3; page: 35)

(₹ in lakh)

Sl. No.	Name of the ULB	Received by the ULB on			Expenditure incurred by the ULB on		
		SWM	Database, maintenance of accounts & other non-SWM schemes	Total	SWM	Database, maintenance of accounts & other non-SWM schemes	Total
1.	Ashokenagar-Kalyangarh	22.95	22.95	**45.90**	14.38	29.32	**43.70**
2.	Baduria	22.90	22.89	**45.79**	0.95	44.69	**45.64**
3.	Baidyabati	19.31	19.31	**38.62**	17.26	10.57	**27.83**
4.	Baranagar	35.89	35.88	**71.77**	65.76	47.10	**112.86**
5.	Barasat	44.40	44.40	**88.80**	14.79	29.12	**43.91**
6.	Baruipur	12.85	12.85	**25.70**	9.01	17.25	**26.26**
7.	Basirhat	30.66	30.66	**61.32**	2.93	32.44	**35.37**
8.	Bhadreswar	19.16	19.15	**38.31**	14.17	6.41	**20.58**
9.	Bhatpara	76.01	76.01	**152.02**	11.39	120.43	**131.82**
10.	Bongaon	22.61	22.62	**45.23**	9.08	13.35	**22.43**
11.	Burdwan	45.17	22.58	**67.75**	80.49	43.02	**123.51**
12.	Champdani	18.82	18.82	**37.64**	9.67	28.01	**37.68**
13.	Chandernagore	43.20	43.20	**86.40**	28.07	37.16	**65.23**
14.	Diamond Harbour	14.20	14.20	**28.40**	1.33	13.82	**15.15**
15.	Garulia	15.75	15.74	**31.49**	0.61	16.34	**16.95**
16.	Gobardanga	15.02	15.02	**30.04**	0	11.93	**11.93**
17.	Habra	39.32	39.31	**78.63**	9.38	66.76	**76.14**
18.	Hooghly-Chinsurah	38.03	38.03	**76.06**	26.23	36.65	**62.88**
19.	Joynagar Mozilpur	12.50	12.50	**25.00**	1.53	10.56	**12.09**
20.	Khardah	19.99	19.99	**39.98**	9.52	5.04	**14.56**
21.	Konnagar	12.82	12.82	**25.64**	6.09	27.81	**33.90**
22.	Madhyamgram	45.18	45.18	**90.36**	8.08	60.66	**68.74**
23.	Naihati	33.00	33.00	**66.00**	28.49	35.08	**63.57**
24.	New Barrackpore	26.33	26.34	**52.67**	22.16	19.80	**41.96**
25.	North Barrackpore	24.27	24.27	**48.54**	5.44	39.29	**44.73**
26.	Panihati	51.30	51.30	**102.60**	28.14	46.16	**74.30**
27.	Rajpur-Sonarpur	61.75	61.75	**123.50**	2.91	47.10	**50.01**
28.	Rishra	17.59	17.59	**35.18**	11.42	16.78	**28.20**
29.	Serampore	31.89	31.89	**63.78**	18.66	28.24	**46.90**
30.	Siliguri	106.44	110.27	**216.71**	127.33	79.31	**206.64**
31.	Taki	36.89	36.89	**73.78**	16.15	50.24	**66.39**
32.	Tarakeswar	9.88	9.88	**19.76**	2.11	4.26	**6.37**
33.	Titagarh	21.44	21.45	**42.89**	7.41	19.90	**27.31**
34.	Uttarpara-Kotrung	24.85	24.85	**49.70**	22.88	56.11	**78.99**
Total		**1072.37**	**1053.59**	**2125.96**	**633.82**	**1150.71**	**1784.53**

APPENDIX – 11D

Receipt and expenditure of TFC grants for the year 2008 – 09

(*vide* para : 5.1.7.3; page : 35)

(₹ in lakh)

Sl. No.	Name of the ULB	Received by the ULB on			Expenditure incurred by the ULB on		
		SWM	Database, maintenance of accounts & other non-SWM schemes	Total	SWM	Database, maintenance of accounts & other non-SWM schemes	Total
1.	Ashokenagar-Kalyangarh	34.35	34.35	**68.70**	37.97	10.31	**48.28**
2.	Baduria	34.27	34.27	**68.54**	6.67	36.31	**42.98**
3.	Baidyabati	19.25	19.25	**38.50**	8.78	6.94	**15.72**
4.	Baranagar	35.83	35.83	**71.66**	9.33	20.50	**29.83**
5.	Barasat	66.46	66.46	**132.92**	6.30	54.77	**61.07**
6.	Baruipur	19.24	19.23	**38.47**	15.76	11.88	**27.64**
7.	Basirhat	45.89	45.89	**91.78**	5.92	34.36	**40.28**
8.	Bhadreswar	28.67	28.67	**57.34**	32.52	11.53	**44.05**
9.	Bhatpara	113.78	113.78	**227.56**	24.11	176.96	**201.07**
10.	Bongaon	33.85	33.85	**67.70**	20.06	34.54	**54.60**
11.	Burdwan	58.74	67.60	**126.34**	81.50	57.36	**138.86**
12.	Champdani	28.17	28.17	**56.34**	0	33.20	**33.20**
13.	Chandernagore	64.67	64.67	**129.34**	31.70	54.31	**86.01**
14.	Diamond Harbour	21.26	21.25	**42.51**	9.57	29.15	**38.72**
15.	Garulia	23.57	23.57	**47.14**	0	46.20	**46.20**
16.	Gobardanga	15.00	15.00	**30.00**	0	12.26	**12.26**
17.	Habra	58.85	58.85	**117.70**	16.44	43.02	**59.46**
18.	Hooghly-Chinsurah	56.93	56.93	**113.86**	41.25	37.74	**78.99**
19.	Joynagar Mozilpur	18.71	18.71	**37.42**	1.08	19.03	**20.11**
20.	Khardah	29.92	29.92	**59.84**	15.74	10.07	**25.81**
21.	Konnagar	19.19	19.19	**38.38**	0	21.17	**21.17**
22.	Madhyamgram	67.63	67.63	**135.26**	15.82	60.77	**76.59**
23.	Naihati	49.40	49.40	**98.80**	3.63	39.97	**43.60**
24.	New Barrackpore	39.42	39.42	**78.84**	27.02	28.86	**55.88**
25.	North Barrackpore	36.33	36.33	**72.66**	22.71	7.30	**30.01**
26.	Panihati	76.79	76.79	**153.58**	58.01	81.32	**139.33**
27.	Rajpur-Sonarpur	92.43	92.43	**184.86**	32.93	91.31	**124.24**
28.	Rishra	26.33	26.33	**52.66**	25.98	26.05	**52.03**
29.	Serampore	47.74	47.73	**95.47**	53.93	21.24	**75.17**
30.	Siliguri	165.06	165.06	**330.12**	160.41	174.34	**334.75**
31.	Taki	55.22	55.22	**110.44**	12.29	30.15	**42.44**
32.	Tarakeswar	13.12	13.12	**26.24**	14.11	13.87	**27.98**
33.	Titagarh	32.10	32.10	**64.20**	10.48	28.96	**39.44**
34.	Uttarpara-Kotrung	37.20	37.20	**74.40**	31.41	30.25	**61.66**
Total		**1565.37**	**1574.20**	**3139.57**	**833.43**	**1396.00**	**2229.43**

APPENDIX – 11E

Receipt and expenditure of TFC grants for the year 2009 – 10

(*vide* para : 5.1.7.3; page : 35)

(₹ in lakh)

Sl. No.	Name of the ULB	Received by the ULB on			Expenditure incurred by the ULB on		
		SWM	Database, maintenance of accounts & other non-SWM schemes	Total	SWM	Database, maintenance of accounts & other non-SWM schemes	Total
1.	Ashokenagar-Kalyangarh	22.88	22.88	**45.76**	14.13	52.53	**66.66**
2.	Baduria	22.82	22.82	**45.64**	0	70.84	**70.84**
3.	Baidyabati	19.25	19.25	**38.50**	0	0	**0**
4.	Baranagar	35.77	35.77	**71.54**	30.55	35.77	**66.32**
5.	Barasat	44.26	44.26	**88.52**	13.77	4.68	**18.45**
6.	Baruipur	12.81	13.09	**25.90**	17.05	24.17	**41.22**
7.	Basirhat	30.56	30.56	**61.12**	11.99	55.78	**67.77**
8.	Bhadreswar	19.10	19.40	**38.50**	41.60	10.91	**52.51**
9.	Bhatpara	75.77	75.77	**151.54**	10.51	49.70	**60.21**
10.	Bongaon	22.73	22.73	**45.46**	25.60	70.10	**95.70**
11.	Burdwan	45.02	45.02	**90.04**	82.33	23.86	**106.19**
12.	Champdani	18.76	18.76	**37.52**	7.44	47.65	**55.09**
13.	Chandernagore	43.06	43.06	**86.12**	46.00	72.64	**118.64**
14.	Diamond Harbour	14.16	14.63	**28.79**	6.64	19.16	**25.80**
15.	Garulia	15.70	15.69	**31.39**	0	18.23	**18.23**
16.	Gobardanga	22.46	22.46	**44.92**	10.16	21.93	**32.09**
17.	Habra	39.20	39.20	**78.40**	53.81	65.98	**119.79**
18.	Hooghly-Chinsurah	37.91	37.91	**75.82**	76.74	39.21	**115.95**
19.	Joynagar Mozilpur	12.46	12.46	**24.92**	8.31	44.34	**52.65**
20.	Khardah	19.93	20.37	**40.30**	45.19	47.48	**92.67**
21.	Konnagar	12.78	12.95	**25.73**	5.32	42.88	**48.20**
22.	Madhyamgram	45.04	45.04	**90.08**	0.80	35.33	**36.13**
23.	Naihati	33.62	33.63	**67.25**	24.66	58.04	**82.70**
24.	New Barrackpore	26.25	26.25	**52.50**	18.34	30.32	**48.66**
25.	North Barrackpore	24.19	24.19	**48.38**	31.40	23.49	**54.89**
26.	Panihati	51.14	51.14	**102.28**	31.18	25.28	**56.46**
27.	Rajpur-Sonarpur	61.56	61.55	**123.11**	60.93	142.37	**203.30**
28.	Rishra	17.54	18.07	**35.61**	40.51	17.76	**58.27**
29.	Serampore	31.79	31.79	**63.58**	38.30	36.39	**74.69**
30.	Siliguri	109.93	111.61	**221.54**	112.69	168.01	**280.70**
31.	Taki	36.77	36.77	**73.54**	49.55	52.15	**101.70**
32.	Tarakeswar	8.74	8.74	**17.48**	5.92	1.28	**7.20**
33.	Titagarh	21.38	21.38	**42.76**	19.90	16.06	**35.96**
34.	Uttarpara-Kotrung	24.77	24.77	**49.54**	20.45	2.44	**22.89**
Total		**1080.11**	**1083.97**	**2164.08**	**961.77**	**1426.76**	**2388.53**

APPENDIX – 12

Expenditure incurred on database, maintenance of accounts

(*vide* para : 5.1.9; page : 38)

(₹ in lakh)

Sl. No.	Name of the ULB	Fund available (during 2005 – 10) for database, maintenance of accounts & other non-SWM schemes	Expenditure on database, maintenance of accounts	Percentage
1.	Ashokenagar-Kalyangarh	118.99	Nil	Nil
2.	Barasat	232.42	Nil	Nil
3.	Baruipur	67.62	Nil	Nil
4.	Bhatpara	404.36	Nil	Nil
5.	Champdani	99.23	Nil	Nil
6.	Chandernagore	217.23	Nil	Nil
7.	Diamond Harbour	73.16	Nil	Nil
8.	Garulia	86.03	Nil	Nil
9.	Habra	199.78	Nil	Nil
10.	Hooghly-Chinsurah	195.10	Nil	Nil
11.	Khardah	106.80	Nil	Nil
12.	Konnagar	71.22	Nil	Nil
13.	Naihati	168.79	Nil	Nil
14.	New Barrackpore	136.64	Nil	Nil
15.	North Barrackpore	126.63	Nil	Nil
16.	Panihati	299.50	Nil	Nil
17.	Serampore	171.37	Nil	Nil
18.	Tarakeswar	46.66	Nil	Nil
19.	Titagarh	114.01	Nil	Nil
Total		**2935.54**	**Nil**	**Nil**

(₹ in lakh)

Sl. No.	Name of the ULB	Fund available (during 2005 – 10) for database, maintenance of accounts & other non-SWM schemes	Expenditure on database, maintenance of accounts	Percentage
1.	Baidyabati	102.09	2.51	2.46
2.	Bhadreswar	101.43	1.00	0.99
3.	Basirhat	153.90	5.75	3.74
4.	Joynagar Mozilpur	62.65	2.00	3.19
5.	Madhyamgram	225.21	0.80	0.36
6.	Rajpur-Sonarpur	306.63	1.11	0.36
7.	Rishra	95.64	4.54	4.75
8.	Siliguri	564.12	6.70	1.19
9.	Taki	180.46	0.54	0.30
10.	Uttarpara-Kotrung	132.99	4.65	3.50
Total		**1925.12**	**29.60**	