



**Report
of the Examiner of Local Accounts
on
Urban Local Bodies
for the year ending March 2013**

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 Principal Accountant General (General & Social Sector Audit), West Bengal, Kolkata.

The ELA prepares unit-wise report on the accounts of ULBs and sends such report to the Chairman of the ULB 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 2013 contains major audit findings arising out of audit of accounts / transactions of Urban Local Bodies in the State of West Bengal as well as Performance Audit of Maheshtala Municipality and Management of Water Supply in Urban Area.

The cases mentioned in this Report are among those which came to notice in the course of test audit of transactions of 68 ULBs and accounts of 20 ULBs during the period 2012-13, as well as those noticed in earlier years but could not be dealt with in the previous Reports; matters relating to the period subsequent to 2012-13 have also been included wherever considered necessary.

OVERVIEW

OVERVIEW

This Report has nine chapters containing observations of audit on accounting procedures and financial management, receipts, establishment, material management and execution of works, implementation of schemes, Performance Audit as well as other important issues. A synopsis of the significant Audit findings is presented in this overview.

Fifteen Urban Local Bodies (ULBs) incurred excess revenue expenditure of ₹ 56.63 crore and seven ULBs had incurred excess capital expenditure of ₹ 40.52 crore over and above the budget provisions during 2010-13.

[Paragraph 2.1.1]

Twenty ULBs diverted ₹ 24.87 crore sanctioned for specific purposes during the years 2006-12 thereby depriving the beneficiaries of the intended benefits.

[Paragraph 2.3]

Twenty eight ULBs accumulated a liability of about ₹ 794.49 crore as of March 2012 due to non-payment of loan on time.

[Paragraph 2.4]

Despite transfer of liabilities of all primary schools under the ULBs to the District Primary School Council, nine ULBs incurred total expenditure of ₹ 3.70 crore towards salary of employees and maintenance of primary schools during the period 2007-12.

[Paragraph 2.6]

Advances aggregating to ₹ 15.12 crore granted by 21 ULBs to Chairmen, Councillors, employees, suppliers, contractors, etc. for various purposes remained unadjusted till March 2013.

[Paragraph 2.7]

Thirty-three ULBs sanctioned many building plans exceeding the estimated cost of ₹ 10 lakh, but did not collect or short collected the cess amounting to ₹ 11.09 crore by not complying with the Government order. Seven ULBs though deducted cess at source failed to deposit ₹ 2.69 crore to Government account till the closure of audit.

[Paragraph 2.10]

Delay in revision of annual valuation of property by six ULBs led to loss of property tax revenue amounting to ₹ 18.15 crore.

[Paragraph 3.2]

Remission allowed in property tax resulted in loss of revenue of ₹ 13.21 crore in two ULBs.

[Paragraph 3.3]

Non-imposition of surcharge on property tax (for commercial holdings) by 19 ULBs during April 2003 to July 2012 resulted in loss of revenue of ₹ 5.59 crore.

[Paragraph 3.4]

Thirty-one ULBs did not realize license fees of ₹ 4.93 crore at the end of March 2012.

[Paragraph 3.6]

Due to non-collection of revised building plan fees, seven ULBs lost ₹ 33.89 lakh during 2007-12.

[Paragraph 3.8]

An amount of ₹ 8.74 crore was collected by eight ULBs by imposing fees / levy from deviators in the shape of Development Fee for various purposes by regularizing unauthorized constructions in violation of the provision of the West Bengal Municipal Act, 1993.

[Paragraph 3.9]

Six ULBs irregularly spent ₹ 11.42 crore during 2008-12 on engagement of casual staff.

[Paragraph 4.1]

In absence of 'Special Fund' or due to inadequate contribution to the said fund, 10 ULBs created liability of ₹ 7.23 crore towards pension and gratuity as of December 2012.

[Paragraph 4.2]

Fourteen ULBs had not paid electricity charges amounting to ₹ 123.26 crore till the end of 2012.

[Paragraph 4.4]

Six ULBs either executed works or procured materials worth ₹ 9.45 crore without inviting open tender during 2008-12.

[Paragraph 5.1.1]

In four ULBs, even after incurring expenditure of ₹ 1.44 crore, works remained incomplete and proved futile and non-productive for years.

[Paragraph 5.2]

Eight ULBs spent ₹ 78.80 lakh on development works / procurement of goods for various welfare purposes which remained unutilized for years long rendering the expenditure non-productive.

[Paragraph 5.3]

Eight ULBs paid an excess amount of ₹ 38.26 lakh to contractors / suppliers during 2010-12.

[Paragraph 5.4]

Five ULBs spent ₹ 4.19 crore under the Employment Generation Scheme during 2009-12 without involving the Ward Committees / Community Development Societies. The expenditure on wages by four ULBs were below the requisite 40 *per cent* of the total cost of works during 2008-12, implying non-generation of employment of approximately 28073 man-days.

[Paragraphs 6.1.2 & 6.1.3]

Five ULBs executed works worth ₹ 2.55 crore during 2009-12 engaging contractors in violation of Government guidelines.

[Paragraph 6.1.6]

Nine ULBs incurred unauthorized expenditure of ₹ 4.18 crore for different purposes during 2007-12 in contravention of provision of guidelines.

[Paragraph 6.1.7]

Thirteen ULBs failed completely or partly to implement the Mid-day Meal Scheme in 316 schools. In six ULBs, 584.50 quintals of rice worth ₹ 9.04 lakh were damaged in the go-down during 2010-12. Eleven ULBs did not furnish utilization certificates to the Government either for rice component or cash component or for the both.

[Paragraph 6.2]

7.1 Implementation of Waiver Scheme, 2012 by Kolkata Municipal Corporation

KMC collected only ₹ 345.99 crore (21 *per cent* of the qualified amount of ₹ 1647.41 crore) under the Scheme from 139039 assesseees (40 *per cent* of 348380 number of qualified assesseees).

(Paragraph 7.1.4)

KMC updated principal demand of ₹ 102.50 crore in respect of 22377 assesseees (16 *per cent* of 139039 number of assesseees who availed the Scheme) during the period of Waiver Scheme, through the process of 'manual demand update'. KMC did not intimate (till June 2013) whether the amount was actually deposited in the accounts of KMC, or not.

(Paragraph 7.1.5.5)

8.1 Internal Control & Service Delivery Mechanism – Maheshtala municipality

There was a shortfall of ₹ 20.22 crore in collection of property tax during 2007-08 to 2011-12

[Paragraph 8.1.6.3(c)]

Due to non-renewal of trade licenses, Maheshtala municipality suffered loss of revenue amounting to ₹ 19.31 lakh.

[Paragraph 8.1.6.3(d)]

The authorized distributor of Maheshtala municipality lifted only 2413.95 quintal of rice out of total allotment of 5010 quintal during 2011-12 resulting in lapse of allotment of 2596.05 quintal of rice.

[Paragraph 8.1.6.6(a) (iii)]

8.2 Performance Audit of ‘Management of Water Supply in Urban Area’

Around 35 to 45 *per cent* of population in selected ULBs remained outside the urban water supply network.

[Paragraph 8.2.7.3]

Out of 33 ULBs whose information was available, only seven ULBs could achieve the benchmarked *per capita* Supply of Water. The average *per capita* water supply in nine ULBs was less than 50 *per cent* of the stipulated benchmark.

[Paragraph 8.2.7.3 (b)]

Monitoring and testing of quality of water was not done in most (31 out of 35) of the ULBs.

[Paragraph 8.2.7.3(f)]

Blocking of fund of ₹ 61.58 crore and avoidable expenditure to the extent of ₹ 1.24 crore was noticed in Durgapur Municipal Corporation.

[Paragraph 8.2.7.5(a)(i) & (iii)]

Unfruitful expenditure of ₹ 18.28 crore and wasteful expenditure ₹ 0.36 crore due to delayed execution of approved water supply project under Jawaharlal Nehru National Urban Renewal Mission was noticed in Kulti municipality.

[Paragraph 8.2.7.5(b)(i)]

Blocking of ₹ 7.23 crore in Siliguri Municipal Corporation towards non-completion of water supply scheme Zone X resulted in beneficiaries being deprived of treated water facility.

[Paragraph 8.2.7.5(d)(ii)]

Exclusion of an item of work costing ₹ 7.87 crore, which was an essential requirement of the project, in the DPR under a JNNURM project resulted in loss of opportunity to avail Central assistance of ₹ 2.75 crore as well as incurring additional expenditure of ₹ 1.18 crore by Nabadiganta Industrial Township Authority due to reducing private partner's share of expenditure to 50 *per cent* from 65 *per cent*.

[Paragraph 8.2.7.6(c)]

Kolkata Municipal Corporation (KMC) leased out a prime piece of land to a private medical research institute (MRI) irregularly. It also reduced the lease rent by one third. KMC did not take adequate measures to safeguard its financial interest and suffered loss of municipal revenue on multiple fronts.

[Paragraph 9.1]

Kolkata Municipal Corporation did not collect cess of ₹ 41.34 crore at the time of sanctioning building plans during 2008 – 09 to 2011 – 12 and suffered a minimum loss of ₹ 41.34 lakh towards cost of collection.

[Paragraph 9.2]

Kolkata Municipal Corporation executed repairing and maintenance works involving expenditure of ₹ 53.18 lakh in nine bridges / flyovers during the period February - March 2012 beyond its jurisdiction.

[Paragraph 9.3]

Kulti municipality procured 35 Auto Tippers at the cost of ₹ 0.79 crore but failed to utilize the same even for a single day since last four and half years resulting in idle expenditure of ₹ 0.79 crore.

[Paragraph 9.4]

Uluberia municipality, for house to house collection of solid waste, procured containers at a cost of ₹ 41.60 lakh in advance without ascertaining immediate need and dumped the containers in the open space resulting in damage of containers worth ₹ 34.60 lakh.

[Paragraph 9.5]

Taherpur Notified Area Authority incurred excess expenditure of ₹ 5.42 lakh while paying honorarium to the *Sahayikas* of *Sishu Siksha Kendra* for the months of April & May 2010.

[Paragraph 9.6]

Kharagpur municipality did not take any tangible action for reduction of contract load in order to cut down the huge demand towards electricity charges resulting in payment of excess demand charges of ₹ 27.98 lakh during 2010-12.

[Paragraph 9.7]

Kharagpur municipality failed to pay its electricity bills regularly which not only increased its liability to the tune of ₹ 430.87 lakh but also led to avoidable payment of ₹ 45.81 lakh towards late payment surcharge as of March 2012.

[Paragraph 9.8]

Durgapur Municipal Corporation could not implement 3rd phase of Basic Services for Urban Poor Project which rendered the entire expenditure of ₹ 29.55 lakh incurred towards preparation of the detailed project report wasteful.

[Paragraph 9.9]

CHAPTER I

INTRODUCTION

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INTRODUCTION

1.1 Background

Municipal Bodies have been accorded constitutional status in the 74th Constitutional Amendment Act of 1992 and raised to the status of ‘Government’ at the local level. 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) preparation of plans for economic development and social justice and (ii) performance of functions and the implementation of schemes as may be entrusted to them including those in relation to matters listed in the Twelfth Schedule.

Out of 128 Urban Local Bodies¹ (ULBs) in West Bengal, 122 ULBs (119 Municipalities, two Notified Area Authorities and one Industrial Township Authority) are governed according to the provisions of the West Bengal Municipal Act, 1993. Kolkata Municipal Corporation and Howrah Municipal Corporation are governed by the respective Acts of 1980. Other four Municipal Corporations were governed by the Acts² 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. Municipalities are categorised 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. Minimum number of wards is nine and the maximum number is kept between 15 and 141 depending on the size of the ULBs. An elected Councillor represents each ward. In 2011, the urban population in West Bengal was 2.91 crore spread over 5119 sq. km., with a density of 5683 per sq. km. as against the total

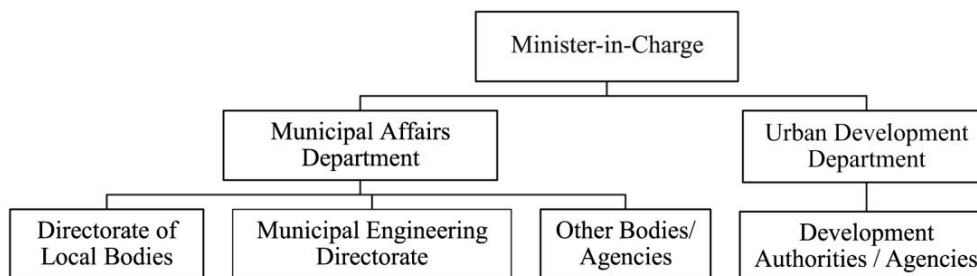
¹ Six Municipal Corporations, 119 Municipalities, two Notified Area Authorities and one Industrial Township.

² Siliguri, Asansol and Chandernagore by respective Acts of 1990 and Durgapur by the Act of 1994.

population of 9.13 crore. During 2001 to 2011, the urban population increased to 29.72 *per cent*, which was higher than the previous decade (20.20 *per cent*).

1.2 Organizational Structure

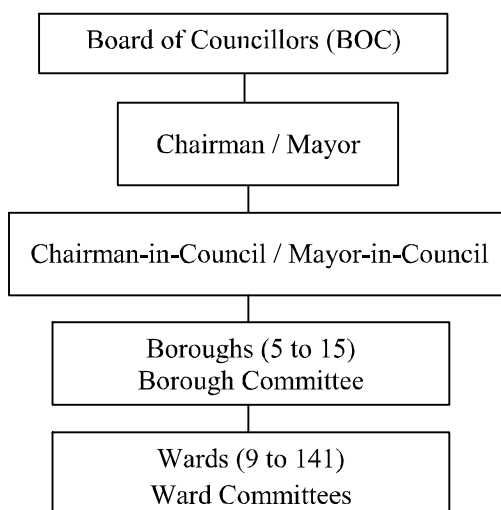
Department of Municipal Affairs is entrusted with the responsibility of providing legal and administrative support to the ULBs of the State and to implement some of the development programmes through the municipal bodies. Urban development planning and infrastructural development are looked into by the Urban Development Department through various autonomous authorities/agencies created under relevant Acts. Currently, one Minister-in-Charge looks after the affairs of the department. The Secretariat supervises the various functions of the Directorate and other organizations which are related to the department. The structure is depicted below:



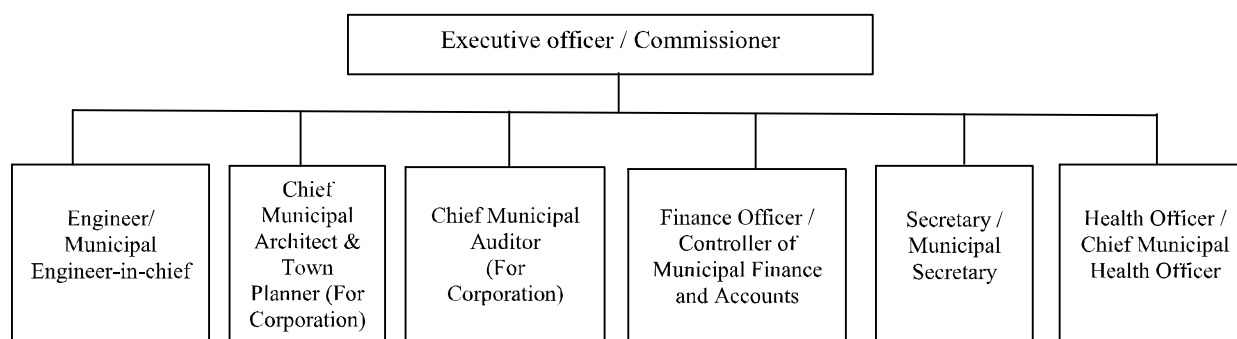
Chairman / Mayor, elected by the majority of the Board of Councillors (BOC), is the executive head of the ULB and presides over the meetings of the Chairman-in-Council / Mayor-in-Council responsible for governance of the body. The executive power of a ULB is exercised by the Council. The Chairman-in-Council / Mayor-in-Council, enjoys 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. The boroughs are constituted with not less than six contiguous wards and a Borough Committee is 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 a ULB is as under:



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

ULBs exercise their powers and functions in accordance with the provisions of Article 243W of the Constitution. Some obligatory functions of 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, flyovers, 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, registration of births and deaths and pollution control of all kinds.

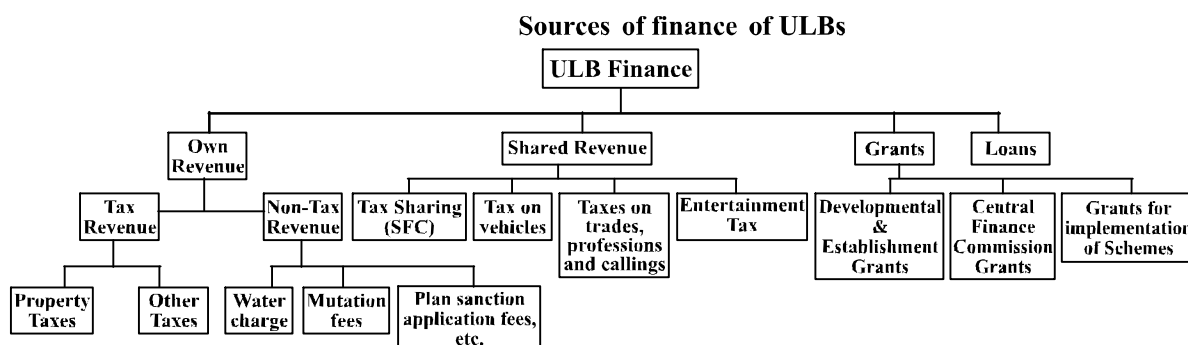
Further, ULBs may at their discretion provide the services, either wholly or partially, out of its property and funds for the following services:

- Education;
- Sanitation;
- Relief in time of famine, flood or earthquake;
- Old-age-homes, orphanage;
- Public works relating to relief, care of sick, medical service; and
- Low-cost 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 Fund Flow Arrangement

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:



Property tax on land and building is the principal source of tax revenue of a ULB. Non-tax revenue of a ULB includes 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 to be utilized for administration and provision of services to the tax payers.

The State Government releases administrative grants to ULBs to finance their revenue expenditure. Grants and assistance released by the State Government and the Central Government are utilized for developmental activities as specified in the respective schemes or projects.

Loans raised from different sources with prior approval of the State Government are utilized for execution of various projects / schemes.

1.5 Accounting Reforms / Arrangements

Accounting Manual for ULBs (except Kolkata Municipal Corporation³) in West Bengal, based on the National Municipal Accounts Manual, was prepared in February 2006 for switching over to double entry accounting system. Accordingly, Section 84 (effective from October 2006) of the West Bengal Municipal Act, 1993 and Rule 22 (2) (effective from January 2007) of the West Bengal Municipal (Finance and Accounting) Rules, 1999⁴ 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

West Bengal Municipal Act, 1993 and the Acts governing other Municipal Corporations envisage that the accounts of such bodies shall be examined and

³ Kolkata Municipal Corporation (KMC) is not governed by the Accounting Manual but has been following 'Accrual based Double Entry Accounting System'.

⁴ Not applicable in case of KMC.

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 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 128 ULBs, audit of 68 ULBs⁵ (**Appendix-1**) covering the financial year 2006-07 to 2011-12, was conducted during 2012-13.

1.8 Follow up action on Audit Reports

Reports⁶ of the Examiner of Local Accounts on Urban Local Bodies for the years 2003-04 to 2011-12 were submitted to the Government of West Bengal between May 2005 and July 2013. A State Level Audit Committee⁷ (SLAC) was constituted in February 2006 to examine the findings of the Audit Reports on Urban Local Bodies. Provision for laying the report of the ELA on ULBs along with Action Taken Report before the State Legislature every year has been made through amended section 90A of the West Bengal Municipal Act, 1993, effective from August 2011. Similar amendments have been made in section 163A of Kolkata Municipal Corporation Act in December 2012, 80A of Howrah Municipal Corporation Act in November 2012 and section 91A of West Bengal Municipal Corporation Act (for other Municipal Corporations) in November 2012.

⁵ Selected on the basis of Risk Analysis.

⁶ 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', 'Heritage buildings and sites in Kolkata Municipal Corporation', 'Internal Control mechanism in Bidhannagar Municipality', 'Solid Waste Management', 'Car parking projects on PPP basis', 'Twelfth Finance Commission Grants' 'Projects under JNNURM – Kolkata Municipal Corporation' 'Internal control & service delivery mechanisms – Burdwan Municipality', etc.

⁷ 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)- Notification No. 4010-F.B. dated 23 February 2006 of the Finance Department, Government of West Bengal.

Accordingly, ELA Reports for the year ending March 2010 and 2011 were placed in the State Assembly on 19 February 2014.

The SLAC, since its constitution, had three meetings in April 2008, September 2010 and September 2012. It was decided (April 2008) that priority would be given in the matter of submission of replies on the selected paragraphs by the Municipal Affairs Department and replies to all other paragraphs should also be submitted by the Department to the Accountant General so as to facilitate the process of consideration of the ELA Reports by the SLAC. The number of paragraphs selected for discussion *vis-à-vis* the status of discussion is given below:

Table 1

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	
2008 - 09	Consolidated	6	
	Individual	3	
Total		95	Nil

1.9 Response to Audit Observations

The ULB is 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.

Details of IRs and outstanding paragraphs as of March 2013 are given below:

Up to the period	No. of Inspection Reports outstanding	No. of outstanding paras	Money Value (₹ in crore)
2012-13	469	2502	1832.15

Most of the paras / IRs were outstanding for want of replies from ULBs.

Audit Committee, comprising of the Secretary of the Department, Examiner of Local Accounts, Director of Local Bodies & officials of the ULB, is constituted as

and when required to discuss / settle the outstanding paragraphs of the IR. However, no Audit Committee Meeting was held during June 2012 to March 2013.

Important findings noticed during 2012-13, as well as matters relating to the period subsequent to 2012-13 (wherever considered necessary) are mentioned in the succeeding chapters.

CHAPTER II

ACCOUNTING PROCEDURES AND FINANCIAL MANAGEMENT

CHAPTER II

ACCOUNTING PROCEDURES AND FINANCIAL MANAGEMENT

All Urban Local Bodies (ULBs) are required to present the budget estimates before the Board of Councillors (BOC) for examination and subsequent adoption. 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 BOC within six months from the annual closing of the year. The succeeding paragraphs bring out the deficiencies in the system of accounting noticed during audit of 68 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 BOC at a meeting specially convened for the purpose as provided under the law.

2.1.1 Budgeting and control thereof

Out of 68 ULBs audited, 32 ULBs did not furnish information on budget to Audit. In the remaining 36 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 2010-13 are given in **Table 2** while the unit-wise position is detailed in **Appendices-2A, 2B and 2C**.

Table 2: Budget estimate and expenditure in respect of 36 ULBs

Year		Budget estimate	Actual expenditure	Savings	Savings in per cent
		(₹ in crore)			
2010-11	Revenue	479.70	454.51	25.19	5
	Capital	1055.41	473.22	582.19	55
2011-12	Revenue	586.59	484.19	102.40	17
	Capital	1265.61	491.16	774.45	61
2012-13	Revenue	686.66	561.57	125.09	18
	Capital	1153.64	523.21	630.43	55

(Source: Figures as furnished by ULBs)

There were substantial savings under the capital heads (55 to 61 *per cent*) during 2010-13, against 5 to 18 *per cent* under revenue heads. Eleven ULBs⁸ stated that the savings were due to shortfall and delay in receipt of grant from State Government. Other ULBs did not furnish any valid reason for such variations.

As per section 69 (2) of the West Bengal Municipal Act, 1993, no payment 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, however, noticed in audit that 15 ULBs had incurred excess revenue expenditure of ₹ 56.63 crore and seven ULBs incurred excess capital expenditure of ₹ 40.52 crore over and above the budget provisions during 2010-13 as shown in **Appendices-3A & 3B**.

Further, section 69 (3) of the Act *ibid*, stipulates that whenever any sum is paid for purposes not covered by 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 feasible and expedient for covering the amount of such payments. However, action has not been taken by any ULB to obtain the sanction of the respective BOC for regularizing the excess expenditure.

⁸ Alipurduar, Barasat, Berhampore, Coopers' Camp, Haldibari, Jalpaiguri, Kalyani, Kharagpur, North Dum Dum, Purulia and Tamluk.

2.2 Annual Accounts of ULBs

2.2.1 Preparation of Annual Accounts

Out of 675⁹ Annual Accounts of 127 ULBs¹⁰ pertaining to the year upto 2011-12, 58 ULBs submitted 98¹¹ Annual Accounts till 31 March 2013. 577 Annual Accounts were pending as of 31 March 2013. The Accounts of 83 ULBs are pending for five (72 ULBs) to six years (11 ULBs). Accounts of only Kolkata Municipal Corporation have been finalized upto the year 2011-12 (October 2013).

2.2.2 Audit of Annual Accounts of ULBs

Thirty one Separate Audit Reports on annual accounts in respect of 20 ULBs were issued during 1 June 2012 to 31 March 2013 as per the details given in **Appendix-4**. Out of 31 Annual Accounts, audit certified 30 Accounts as ‘true and fair’ but in case of the Accounts of Howrah Municipal Corporation (2007-08), Audit was unable to express any opinion due to non-furnishing of sufficient records by the ULB.

Effects of audit comments on accounts are given in **Appendix-5** and summarized as under:

- Liability in 17 ULBs was understated by ₹ 45.98 crore while this was overstated in two ULBs by ₹ 49.36 crore.
- Asset in 15 ULBs was understated by ₹ 27.63 crore while this was overstated by ₹ 127.66 crore in seven ULBs.
- Surplus of income over expenditure in two ULBs was understated by ₹ 4.23 crore while this was overstated in 14 ULBs by ₹ 24.72 crore. Similarly deficit of income over expenditure in three ULBs was understated by ₹ one crore while this was overstated in two ULBs by ₹ 75.23 crore.

The major audit observations were as follows:

1. Fourteen ULBs passed and incorporated 14309 Journal Vouchers in Annual Accounts without authorization of the competent authority as

⁹ 41 for 2006-07, 126 for 2007-08, 127 for 2008-09, 127 for 2009-10, 127 for 2010-11 and 127 for 2011-12.

¹⁰ Excluding Kolkata Municipal Corporation.

¹¹ Thirty ULBs submitted Annual Accounts for the year 2006-07, 43 ULBs for 2007-08, 16 ULBs for 2008-09, seven ULBs for 2009-10 and two ULBs for 2010-11.

detailed in **Appendix-6**. Vouchers were also not supported by primary documents.

2. Accounting software PUROHISAB¹² had no locking arrangement. Vouchers could be incorporated at a later date after closing of a particular accounting year, which renders the system unreliable. Search based on code was not enabled.
3. Physical verification of cash as well as stock of stores was not being done regularly.
4. Figures generated by the functional departments did not tally with the Finance Department's figures.

2.3 Utilisation of funds

Central and State Governments give specific grants from time to time to ULBs for specific purposes, which are required to be spent for the purposes specified as per orders or scheme guidelines. It was noticed in audit that 20 ULBs diverted grants amounting to ₹ 24.87 crore, sanctioned for specific purposes, for other expenditure on administration, maintenance, etc. as shown in **Appendix-7**.

Thus, by diverting the scheme funds for meeting other expenditure, the ULBs deprived the targeted groups of the schemes from availing the desired benefits.

2.4 Outstanding loans

Outstanding loans and interest accrued against 28 ULBs were ₹ 794.49 crore (**Appendix-8**). According to the Act *ibid*, sinking funds were to be created for each loan for debt servicing which, however, was not created in any of these ULBs. Besides non-compliance with the Act, it would also lead to indefinite liability creating additional burden on revenue of the ULBs.

2.5 Cases of theft / defalcation / misappropriation reported

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 matter to the Chairman-in-Council. When the matter has been fully

¹² Accounting software developed for expediting switch over to double entry accounting system by all ULBs except Kolkata Municipal Corporation which was already following the double entry accounting system.

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.

Cases of theft / defalcation / misappropriation reported by the ULBs are detailed below:

Table 3

Name of ULB	Period	Particulars	Amount (₹ in lakh)
Dinhata	2012-13	Municipal authority detected a case of defalcation of ₹ 5000. FIR was lodged on 22 February 2012 and the case is pending (December 2013).	0.05
Kalyani	2010-11	Municipality procured 50 solar street lights with accessories during May to August 2010 by incurring an expenditure of ₹ 9.50 lakh. Meanwhile municipal authority lodged an FIR on 23 July 2010 regarding theft of 50 batteries. Municipality recovered 47 light poles and 32 solar cells in December 2011, which however were found defunct.	9.45
Mal	2006-07	Tax collectors of ward no. V and VI of the municipality collected ₹ 25000 (approx.) against receipt books nos. 43 and 44 issued to them on 29.08.2006 and 04.09.2006 respectively but did not deposit the same with the municipality. An FIR was lodged by municipal authority on 12.07.2007.	0.25
Murshidabad	2010-11	A sum of ₹ 31842 was stolen from a casual employee of levy collection office. As per BOC resolution dated 31.12.2010, ₹ 2000 per month would have to be realized from his monthly wages till recovery of the entire amount. However, no evidence of such recovery was produced to audit.	0.32
Rajpur-Sonarpur	2010-11	Eleven Bitumen drums, costing ₹ 69322, were stolen from the godown and a complaint was lodged in May 2010.	0.69
Total			10.76

Delay in settlement of these cases may result in postponement of recoveries/non-recovery and officers/officials responsible for irregularities going unpunished.

2.6 Unwarranted expenditure

In terms of notification dated 15 April 1992 of 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 incurred total expenditure of ₹ 3.70 crore from municipal funds towards salary of primary school employees and maintenance of primary schools during the period 2007-12 as shown below:

Table 4

Name of ULB	Year	No. of schools	Total Expenditure	Expenditure reimbursed by State Government	Expenditure borne by ULB
			(₹ in lakh)		
Baidyabati	2011-12	7	24.79	-	24.79
Burdwan	2007-11	7	298.37	253.61	44.76
Dum Dum	2002-11	NA	158.82	106.82	52.00
Durgapur	2007-11	2	109.09	-	109.09
English Bazar	2007-12	3	115.18	97.90	17.28
Naihati	2010-12	3	79.40	67.25	12.15
Santipur	2009-12	5	83.25	-	83.25
Serampore	2010-12	2	24.90	-	24.90
South Dum Dum	2010-11	2	12.15	10.16	1.99
Total					370.21

No recorded reasons were available for not transferring the schools to the DPSC. Only Durgapur Municipal Corporation had taken up the matter with the State Government for handing over the schools and the decision of State Government was awaited. Thus, ULBs were incurring expenditure on behalf of State Government which otherwise could have been used for providing municipal services to the people.

2.7 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 advances outstanding for more than three months.

Scrutiny of records revealed that advances aggregating ₹ 15.12 crore granted by 21 ULBs to Chairpersons, Councillors, employees, suppliers, contractors, etc. for various purposes remained unadjusted as of March 2013 (**Appendix-9**). Out of these, ₹ 2.26 crore was outstanding for more than 10 years. Further it was noticed

that Chakdaha, Ghatal and Kalyani granted fresh advances to the same holder without obtaining adjustment of the previous advances.

The advance register of Maheshtala municipality for 2009-10 was reported to have been misplaced and not shown to audit. However, it was observed in audit that outstanding advance of ₹ 122.45 lakh as on March 2009 did not find place in the opening balance of the Advance register for the period 2010-11. Adjustment of advance of ₹ 122.45 lakh as on March 2009 could not, therefore, be verified in audit.

This was indicative of weak internal control mechanism in following up regular adjustment of advances resulting in blocking up of institutional funds and chances of misuse.

2.8 Timely credit of Provident Fund subscription in the treasury

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. It was, however, observed in audit that the subscription towards provident fund collected by 12 ULBs, by deduction at source, was not remitted into the treasury within the stipulated date. The delay in remittance resulted in loss of interest of ₹ 46.74 lakh accrued during the intervening period as shown in **Appendix-10**.

2.9 Monitoring of Property Tax collection

The information on property tax was furnished by only 37 ULBs and the position of current demand, collection and outstanding property tax (including service charge on Central Government Properties) therein during 2010-13 is detailed below:

Table 5 : Demand and Collection of Property Tax

(₹ in crore)

Year	Demand			Collection			Total outstanding dues	Percentage of collection
	Arrear	Current	Total	Arrear	Current	Total		
2010 – 11	128.03	54.40	182.43	16.89	29.67	46.56	135.87	26
2011 – 12	138.28	56.04	194.32	18.17	31.72	49.89	144.43	26
2012 – 13	131.18	60.24	191.42	19.26	34.03	53.29	138.13	28

(Source: Figures as furnished by ULBs)

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

Collection out of the current demand was around 55 to 57 *per cent* during the period, resulting in increase in arrears and collection out of total demand was only

26 to 28 *per cent*. Only seven¹³ ULBs collected upto 50 *per cent* or more of the total dues (property tax) during the period 2012-13. Non-payment of property tax / service charge by Government holdings, closed and sick industries also resulted in accumulation of tax arrears.

Section 147 of the West Bengal Municipal Act, 1993, provides that 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 *ibid* 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 on the first day of the quarter in respect of which it is payable.

The ULBs did not enforce the above provisions to ensure prompt recovery of municipal dues resulting in accumulation of outstanding dues. It is also evident from the Table 5 that there is a difference between the closing balance of a financial year and opening balance of the succeeding year. This difference of ₹ 2.41 crore and ₹ 13.25 crore in opening balance for 2010-11 and 2011-12 was due to difference in the figures of closing balance and opening balances furnished by 13 ULBs¹⁴ indicating need for proper reconciliation thereof.

2.10 Collection of Labour cess and remittance thereof

In terms of Section 3 of the Building and Other Construction Workers' Welfare Cess Act, 1996, a cess shall be levied and collected at such rate not exceeding two *per cent*, but not less than one *per cent*, of the cost of construction incurred by an employer. ULBs shall collect the cess through demand draft alongwith the

¹³ Barrackpore, Chandernagore, Egra, Kaliyaganj, Maheshtala, North Dum Dum and Ramjibonpur.

¹⁴ Barasat, Berhampore, Bhatpara, Coopers' Camp, Dinhata, English Bazar, Kalyani, Kamarhati, Maheshtala, Purulia, Raiganj, Rishra and South Dum Dum.

application for sanction of building plan. Proceeds of cess so collected shall be paid by the local authority to the Board¹⁵ after deducting the cost of collection within thirty days of collection.

The State Government further stipulated (December 2007) that every local body, construction contractor and individual, who employ such workers in any building or construction works in relation to his own residence, shall be liable to pay a cess at the rate of one *per cent* of the cost of construction incurred by them, if the cost exceeds ₹ 10 lakh.

Information received from 33 ULBs revealed that these ULBs had not collected/ short collected the cess of ₹ 11.09 crore while approving building plans and contracts exceeding the estimated cost of ₹ 10 lakh as detailed in **Appendix-12**. Thus, ULBs not only violated the Government orders by not collecting cess amounting to ₹ 11.09 crore but also deprived workers of the intended benefits as envisaged in the Act. ULBs also lost revenue of ₹ 11.09 lakh towards cost of collection at the rate of one *per cent* of total cess collected.

Seven ULBs deducted cess at source but did not deposit the amount of ₹ 2.69 crore to Government Account till March 2013. Details are given below:

Table 6

Name of ULB	Period	Cess deducted at source	Cess credited in government account	Amount lying with ULB
		(₹ in lakh)		
Asansol	2007-12	82.67	70.42	12.25
Bhatpara	2009-12	14.63	-	14.63
Bidhannagar	2010-12	88.79	-	88.79
Chandernagore	19.06.2008-31.03.2011	34.18	-	34.18
Kalyani	01.04.2007-25.12.2011	48.57	41.19	7.38
Maheshtala	01.04.2010-31.01.2012	70.31	-	70.31
Rajpur-Sonarpur	01.04.2009-30.09.2011	245.35	204.00	41.35
Total				268.89

The ULBs stated that they would impose Labour cess after approval of the BOC. The ULBs should have taken timely action for obtaining the requisites approvals based on the December 2007 order of the State Government.

¹⁵ West Bengal Building and Other Construction Workers' Welfare Board constituted under the Labour Department Notification No. 1182 – IR, dated 20 September 2005.

2.11 Maintenance of cash book / stock register

Test check of records in 16 ULBs¹⁶, revealed several deficiencies in maintenance of cash book and stock register. Number of pages of the cash books and transaction were not authenticated. Pages in between were left blank. Transactions were not recorded on the day of occurrence. Daily cash balances were not computed and certified. Monthly closing cash balances were not reconciled. Physical verification of closing balances was not done. As a result, actual Cash book balances were not ascertainable.

2.12 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 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 properly maintained by 12 ULBs¹⁷ test checked.

2.13 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 note 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

¹⁶ Alipurduar, Beldanga, Coochbehar, Coopers' Camp, Dum Dum, Dhupguri, Egra, Jiagunj-Azimgunj, Kharagpur, Kurseong, Murshidabad, North Dum Dum, Panihati, Siliguri, South Dum Dum and Taherpur.

¹⁷ Berhampore, Coochbehar, Gangarampur, Jiagunj-Azimgunj, Kurseong, Murshidabad, Naihati, North Barrackpore, Purulia, Taherpur, Uluberia and Uttarpara-Kotrung.

shall be placed before the Municipal Accounts Committee and the Director of Local Bodies, for examination and report.

Test check of 68 ULBs revealed that 60 ULBs¹⁸ did not conduct any internal audit during 2008-12. Alipurduar, Bolpur, Kalyani and Rajpur-Sonarapur conducted internal audit for 2009-11 each, while Bhatpara conducted internal audit for 2011-12. Three ULBs viz., Bally, Bidhannagar and Uluberia did not provide any information on internal audit conducted.

2.14 Conclusion

Lack of budgetary control was evident. Although ULBs dealt with substantial sums, budget preparation and accuracy in accounts continued to be lacking in most of the ULBs. Most ULBs failed to present accounts in time. Increasing liability of unpaid loan, non-adjustment of advances, loss of interest due to delay in deposit of provident fund subscription into the treasury and irregular maintenance of cash book indicated inadequate internal control and lack of monitoring to ensure proper accounting of substantial public funds spent by the ULBs.

2.15 Recommendations

To bring about more transparency in the financial transactions of ULBs, it is recommended that:

- Budget should be prepared realistically based on the trends of expenditure in the previous years and savings over a period of time to enable proper allocation and utilisation of funds.
- Arrear in Accounts to be cleared.
- Timely action in case of defalcation/misappropriation of funds by tax collectors and employees/casual employees should be ensured to act as deterrent.

¹⁸

Asansol, Ashoknagar-Kalyangarh, Baidyabati, Balurghat, Barasat, Barrackpore, Basirhat, Beldanga, Berhampore, Bhadreswar, Burdwan, Chakdaha, Chandernagore, Cooch Behar, Coopers' Camp, Darjeeling, Dhupguri, Dinhata, Dum Dum, Durgapur, Egra, English Bazar, Gangarampur, Gayeshpur, Ghatal, Haldibari, Halisahar, Howrah, Jalpaiguri, Jiyaganj-Azimganj, Kaliyaganj, Kalyani, Kamarhati, Kharagpur, Kolkata, Kulti, Kurseong, Madhyamgram, Maheshtala, Mal, Mekhliganj, Mirik, Murshidabad, Naihati, North Barrackpore, North Dum Dum, Old Malda, Panihati, Purulia, Raiganj, Ramjibonpur, Rishra, Serampore, Shantipur, Siliguri, Sonamukhi, South Dum Dum, Taherpur, Tomluk and Uttarpara-Kotrung.

- Timely remittance of funds to the treasury should be ensured.
- Collection of Government dues and cess as per the various stipulations should be ensured.
- Internal audits to be conducted as stipulated and follow up action on the reports of the internal audit may be ensured.

CHAPTER III

RECEIPTS

CHAPTER III

RECEIPTS

Receipts of ULBs comprise both tax and non-tax revenue which are levied by ULBs as per provision of the Municipal Acts. Other sources of revenue are share of State grants and contributions.

Deficiencies in management of resources noticed during test audit of 68 ULBs are discussed in the succeeding paragraphs.

3.1 Budget estimates and actual receipts of own fund

Receipt of a ULB comprises own fund and State Government grants by way of shared taxes and administrative grant. Own fund comprises receipts generated mainly from property tax. In 37 test checked ULBs, variations were noticed between budget estimates and actual receipts from own source during the period 2010-13 as given below (unit-wise position is detailed in **Appendix-13**):

Table 7: Budget estimate and actual realization of own fund

Year	Budget Estimates	Actual receipts	Variations {Increase (+) / Shortfall (-)}	Percentage of realisation
			(₹ in crore)	
2010-11	234.00	199.92	(-) 34.08	85
2011-12	266.23	227.21	(-) 39.02	85
2012-13	316.46	279.92	(-) 36.54	88

(Source: Figures as furnished by ULBs)

Reason for the shortfall was attributed to failure in preparing action plans for collection of property tax. During 2012-13, while in seven ULBs, the tax collection was less than 70 *per cent* of the target, collection in 13 ULBs exceeded the budget estimate indicating need for a realistic budget preparation.

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

Property tax on land and building is determined on the basis of annual value of the property held. Annual valuation of a holding shall, as per provisions of the Act, subject to other provisions, remain in force in respect of each ward for a period of five years. 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 five years. The annual valuation, as per section 113(3) of the West Bengal Municipal Act 1993, shall come into force from the beginning of a quarter of a year immediately following an order passed by the appropriate authority. Delay in revision causes loss to the local government because arrears cannot be demanded in view of the provisions mentioned above.

Out of 68 ULBs, only 39 ULBs revised the rates regularly after five years. Out of the remaining 29 ULBs, Six ULBs revised the rates after delay of one to seven years while 23 ULBs¹⁹ had not revised the rate for a period of two to 11 years (over and above the five year period).

Delay in revision resulted in loss of revenue for the ULBs to that extent. In case of 23 ULBs, the Valuation Board had not initiated or finalized the valuation and hence loss could not be worked out in these cases. In the remaining six ULBs where valuation by the Board was finalized, the loss had been worked out as under:

Table 8: Loss of revenue due to delay in revision of annual valuation of property

Name of ULB	Due date of revision	Actual date of revision	Period of delay	Loss of revenue²⁰ (₹ in lakh)
Dinhata	January 2004	Not revised till September 2011	7 Years 9 Months	151.40
Halisahar	October 2005	Not revised till March 2012	6 Years 6 Months	116.34
North Barrackpore	April 2004	01.07.2011	7 Years 3 Months	862.28
Taherpur	October 2008	01.04.2010	1 Year 6 Months	4.62
Tamluk	January 2008	Revised valuation not implemented till July 2011	3 Years 4 Months	107.28
Uttarpara-Kotrung	January 2005	01.04.2012	7 Years 3 Months	573.32 (2008-12)*
Total				1815.24

(Source: Figures as furnished by ULBs)

** Revenue loss for the period 2005 – 2008 could not be ascertained due to non-furnishing of records*

¹⁹ Bally, Barasat, Basirhat, Barrackpore, Bhatpara, Coochbehar, Dhupguri, Dum Dum, Durgapur, English Bazar, Gangarampur, Gayeshpur, Ghatal, Jagun-Azimgunj, Kaliaganj, Kalimpong, Kurseong, Madhyamgram, Mal, Mirik, Old Malda, Ramjibanpur and Siliguri.

²⁰ Difference between amount calculated based on Valuation Board recommendations and actual demand.

3.3 Remission in property tax beyond permissible limit led to loss of ₹ 13.21 crore

In terms of Section 125 (1) of the West Bengal Municipal Corporation Act, 2006, 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 Corporation within a period of one month from the date of service of written notice or within three months from the date of publication of the assessment list.

Section 126 (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, Durgapur Municipal Corporation allowed remission on annual valuation in excess of 25 *per cent* causing loss of ₹ 8.59 crore during 2006-11.

Bhatpara municipality allowed remission on property tax amounting to ₹ 4.62 crore for the period upto 2012-13 without prior approval of appropriate authority in contravention of the provision of the Act.

3.4 Non-imposition of surcharge leading to loss of revenue of ₹ 5.59 crore

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 Board of Councilors 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, 19 ULBs did not impose any surcharge on property tax for identified commercial holdings during April 2003 to July 2012. Computed at the minimum rate of 20 *per cent*, the loss of revenue amounts to ₹ 5.59 crore (**Appendix-14**).

Corrective measures were not taken, though the matter was persistently pointed out in the Reports of the Examiner of Local Accounts for the years ending March 2004 to 2012.

Rajpur-Sonarpur municipality imposed surcharge at the rate of one *per cent* on annual property tax of commercial holdings amounting ₹ 2.07 lakh during

2010-11. 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 ₹ 39.33 lakh during 2010-11.

Raigunj municipality did not conduct any survey for identification of commercial building for the purpose of implementation of surcharge, so the loss of revenue could not be ascertained.

3.5 Outstanding water charges

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 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. Water charges ranging from ₹ 15 to ₹ 150 per month for supply of water to domestic and non-domestic consumers were to be fixed on the basis of property tax and ferrule²¹ size.

Test check of records revealed that during 2012-13, while four ULBs²² did not impose or collect water charges, other 21 ULBs collected ₹ 3.54 crore on this account against the total demand of ₹ 13.19 crore leaving an amount of ₹ 9.65 crore outstanding (**Appendix-15**).

Eleven ULBs²³ did not furnish any reason for accumulation of arrears. Five ULBs²⁴ stated that water charges from domestic consumers has been discontinued from 2009-10 but gave no reasons for the same.

3.6 Outstanding fee - ₹ 4.93 crore

In terms of Section 118 of the West Bengal Municipal Act, 1993, Certificate of enlistment for profession, trade and calling is issued annually on receipt of application fees.

In spite of the above provision for realization of fees in advance, 31 ULBs did not realize license fees of ₹ 4.93 crore at the end of March 2012 (**Appendix-16**).

In Bhatpara municipality, records in respect of enlistment of trade / food license under Section 118 & 201 were not maintained properly and so the total number of

²¹ A device placed on a water pipe to allow fixed quantum of water to flow through it.

²² Alipurduar, Barasat, Basirhat and Naihati.

²³ Beldanga, Berhampore, Chakdaha, Dinhata, Dum Dum, Kalyani, Kamarhati, Mekhliganj, Old Malda, Ramjibonpur and Tamluk.

²⁴ Barrackpore, Chandernagore, Maheshtala, North Barrackpore and North Dum Dum.

enlistments, renewal, cancellations made during the last two years could not be found out.

3.7 Rent / lease money not realised - ₹ 9.14 crore

In 42 ULBs, the arrears of rent / *salami* / lease money / parking fee from stalls, shops, market complexes, ferry services, etc. amounted to ₹ 9.14 crore as of March 2013 as detailed in **Appendix-17**.

Delay in realization of rent, *salami*, lease money, development fee, etc. reduced the revenue of these ULBs to that extent, thereby widening the resource gap.

3.8 Loss of revenue of ₹ 33.89 lakh due to delay in revision of building plan fee

Government of West Bengal enhanced the fee for sanction of building plans vide West Bengal Municipal (Building) Rules, 2007 effective from February 2007. As per said Rules, the rates for sanction of building plan are as under:

- (a) (i) For building work upto 30 square meter of total covered area in all floors- ₹ 500.
- (ii) For every additional 10 square meter of covered area or part thereof beyond the first 30 square meter - ₹ 75.

The above rates shall be basic rates applicable to residential building for own use.

- (b) In case of commercial buildings, six times of the basic rates shall be charged.

Test check of records revealed that due to non-collection of revised building plan fees, seven ULBs lost ₹ 33.89 lakh during 2007-12 as detailed below:

Table 9 : Loss of revenue due to delay in revision of Building Plan Fee

Name of ULB	Period	No. of Building Plan sanctioned	Loss (₹ in lakh)
Egra	2009-11	255	2.29
Gangarampur	2009-12	553	5.51
Gayeshpur	2007-11	1372	3.43
Murshidabad	2009-12	571	4.56
North Dum Dum	2010-11	864	17.16
Sonamukhi	2011-12	77	0.32
Taherpur	2010-12	168	0.62
Total			33.89

(Source: Information furnished by ULBs)

3.9 Collection of penalty for unauthorised construction

In terms of Section 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 laid down 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. The Municipal Act / Rules do not have any provision for regularization of such unauthorized construction by imposition of fine / penalty

Test check of record, however, revealed that an amount of ₹ 8.74 crore was collected by eight ULBs (**Table 10**) by imposing fees / levy in the form of 'Development Fee' for regularizing unauthorized constructions in violation of the said provision of the Act.

Table 10: Details of unauthorised construction regularised

Name of ULB	Year	No. of unauthorised construction regularised	Amount of Development Fees / fine collected (₹ in lakh)
Barasat	NA	16	113.35
Bhadreshwar	2009-12	NA	20.18
Madhyamgram	2010-11	2	46.39
Naihati	2010-11	3	7.99
North Barrackpore	NA	8	8.10
Rishra	2010-13	16	58.13
Serampore	2010-12	NA	175.25
South Dum Dum	2010-11	213	445.00
Total			874.39

(Source: Information furnished by ULBs)

The imposition of Development Fee was neither approved in the BOC nor by the Government. The ULBs' decision to regularize such illegal construction was not in consonance with the provisions of the Act.

3.10 Recovery of misappropriated receipts at the instance of audit

As per Rule 79 of the West Bengal Municipal (Finance and Accounting) Rules, 1999, all collections made by the collection clerk shall be entered in daily collection *challan* and credited to the cashier's cash book on the very day of collection. In term of Rule 69 *ibid*, the accountant shall verify total collections of any month as per his cash book with the cumulative total of collections as worked out in the *challans* for the last working day of the month and if both figures agree he shall put his signature in the appropriate place on the body of the *challan*. Any discrepancy should be reconciled immediately.

Test check of records revealed discrepancies in some of the ULBs as indicated below:

- In Mirik municipality, cashier received an amount of ₹ 1057180 from staff /other party during 2009-12 but deposited only ₹ 985496 to the municipal fund.
- In Basirhat municipality, the cashier defalcated an amount of ₹ 805746 during the years 2009-10 to 2011-12 by eliminating the amount from municipal fund and retaining the same with him.

In both cases, the ULBs recovered the amount after being pointed out by audit. The ULBs also stated that steps have been taken to strengthen the internal control mechanism.

3.11 Conclusion

Taxes, rents and charges for service are the main source of municipal fund which ensures delivery of services to tax payers. 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. The ULBs' decision to regularize illegal construction was not in consonance with the provisions of the Act.

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

3.12 Recommendations

- Budgeting of receipts to be realistically done for which data of all property holding may be kept. Action plan may be prepared for collection of property tax.
- Timely revision of annual valuation of property may be carried out as per the provisions of the Act.
- Identification of property used for non-residential purpose and imposition of the applicable rates and surcharges as envisaged in the Act, may be done.
- Collection of various statutory charges as envisaged in the Act, needs to be ensured.
- Monthly verification of cash collection needs to be undertaken regularly by the Accountant.

CHAPTER IV

ESTABLISHMENT

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ESTABLISHMENT

Each ULB has its municipal establishment for smooth running of day to day activities. The Board of Councillors of a ULB, under section 53 of the West Bengal Municipal Act, 1993 with the prior approval of the State Government, may create posts of officers and other employees and fix the salary and allowances to be paid out of the municipal fund. The ULB, under section 56(2) of the West Bengal Municipal Act, 1993 may also provide for pension, gratuity, incentive, bonus and reward for its employees as per their entitlement. Test check of records of 68 ULBs revealed several irregularities which are discussed in the succeeding paragraphs.

4.1 Appointment of staff in excess of sanctioned strength resulting in excess expenditure of ₹ 11.42 crore

As per provision of section 53 of the West Bengal Municipal Act, 1993, State Government has the power to fix norms regulating the size of the municipal establishment for each municipality. Further, Government instructed (October 2000) that no municipality can appoint any employee to any post irrespective of its category without the prior approval of the Government. Moreover, no expenditure can be made for any irregularly appointed employee or casual worker irrespective of the period of engagement, from the municipal fund.

In violation of the provision, six ULBs engaged a large number of casual workers and spent ₹ 11.42 crore during the period 2008-12 on wages, as shown below:

Table 11: Excess expenditure

Name of ULB	Year	Sanctioned strength	Men in Position	Vacancy	No. of casual workers engaged	Expenditure incurred (₹ in lakh)
Coopers' Camp	2009-10	30	29	1	110	15.84
	2010-11	50	29	21	110	15.84
	2011-12	50	48	2	99	17.82
English Bazar	2009-10	345	274	71	1101	203.28
	2010-11				1173	212.84
	2011-12				1205	246.41

Name of ULB	Year	Sanctioned strength	Men in Position	Vacancy	No. of casual workers engaged	Expenditure incurred (₹ in lakh)
Murshidabad	2009-10	119	94	25	107-110	48.84
	2010-11	119	91	28	110-116	51.68
	2011-12	119	90	29	116-119	53.01
North Dum Dum	2010-11	412	271	141	53-122	66.56
Serampore	2010-11	634	534	100	333	50.75
	2011-12	634	517	117	268	46.69
Tamluk	2008-09	210	189	21	98	16.54
	2009-10				113	26.17
	2010-11				167	33.66
	2011-12				167	36.55
Total						1142.48

These casual employees were engaged in excess of the sanctioned strength of the respective municipalities. ULBs did not take approval of State Government for engagement of casual workers and expenditure incurred on their wages.

4.2 Accumulation of outstanding liability of ₹ 7.23 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 revealed that 10 ULBs could not pay the dues to the retired personnel resulting in accumulation of outstanding liability amounting to ₹ 7.23 crore as of December 2012 as shown below:

Table 12: Outstanding liability towards pension & gratuity

Sl. No.	Name of ULB	As of	Liability on account of	Amount of liability (₹ in lakh)
1.	Bhadreshwar	March 2012	Pension and Gratuity	63.50
2.	Bolpur	March 2012	Gratuity	55.65
3.	Chandernagore	March 2011	Pension and Gratuity	148.47
4.	Coochbehar	March 2012	Pension and Gratuity	85.82
5.	Dinhata	December 2012	Pension and Gratuity	18.16
6.	English Bazar	March 2012	Pension and Gratuity	59.41
7.	Jalpaiguri	October 2012	Pension and Gratuity	138.75
8.	Jiaganj-Azimganj	-	Pension and Gratuity	91.32
9.	Kalyani	March 2011	Pension and Gratuity	19.54
10.	Mekhliganj	March 2012	Pension and Gratuity	42.43
Total				723.05

Thus, the above ULBs failed to discharge their obligatory responsibility and deprived the retired employees of their legitimate dues by not creating a ‘Special Fund’ for enabling timely disbursement of dues.

4.3 Liability towards outstanding water charges

Some ULBs, which did not have adequate water to cater to the need of general public, resorted to procurement of water from other Government agencies. It was noticed in audit that four such ULBs had not paid water charges amounting to ₹ 97.86 crore till March 2013 to these agencies as detailed below:

Table 13: Outstanding liability towards water charge

Name of ULB	Agency from which water procured	Liability upto	Amount of liability (₹ in crore)
Baidyabati	Kolkata Metropolitan Water & Sanitation Authority	June 2012	27.72
Bhadreshwar		March 2012	14.82
Serampore		March 2012	31.87
South Dum Dum	Kolkata Metropolitan Development Authority	December 2011	23.45
Total			97.86

(Source: Information furnished by ULBs)

4.4 Irregularities in payment of electricity charges

Fourteen ULBs did not pay electricity charges amounting to ₹ 123.26 crore till the close of year 2012, though adequate funds were available in some of these ULBs, which created avoidable additional burden on account of surcharge / penalty, as shown below:

Table 14: Outstanding liability towards electricity bill

Sl. No.	Name of ULB	As of	Amount of liability (₹ in lakh)
1.	Asansol	November 2011	3279.72
2.	Baidyabati	June 2011	646.78
3.	Bhadreshwar	March 2012	259.80
4.	Chandernagore	March 2012	467.26
5.	Coopers' Camp	March 2012	23.06
6.	Darjeeling	February 2012	124.76
7.	Egra	November 2011	7.40
8.	English Bazar	March 2012	920.72
9.	Haldibari	November 2012	29.30
10.	Howrah	March 2011	4878.00
11.	Mekhliganj	March 2012	9.19
12.	Rishra	July 2012	278.68
13.	Serampore	March 2012	764.79
14.	South Dum Dum	March 2011	636.89
Total			12326.35

Outstanding liability in respect of Howrah Municipal Corporation included ₹ 21.94 crore towards ‘Late payment Surcharge’ till March 2011.

Four ULBs²⁵ paid ₹ 1.58 crore for electricity charges in respect of tenants of stallholder / market complex and quarters but did not recover the same from the occupants.

Two ULBs²⁶ failed to avail the facility of rebate on electricity bill for timely payment resulting in avoidable expenditure of ₹ 1.31 lakh.

4.5 Conclusion

Expenditure by six ULBs on engagement of staff in excess of sanctioned strength was indicative of laxity in management of human resources. Irregular expenditure on establishment out of municipal fund deprived the tax payers of obligatory and discretionary services. Ten ULBs did not either create 'Special Fund' or contribute to the fund for payment of terminal benefits to retired personnel. Non-compliance with the provisions had adverse implication on the assured social security of the employees.

Four ULBs had a liability towards outstanding water supply bill while 14 ULBs did not pay their electricity bills in time. Some ULBs paid electricity charges in respect of tenants of stallholder / market complex and quarters but did not recover the amount from the occupants.

4.6 Recommendations

- Work load and existing manpower needs to be reviewed both by the ULBs and the State Government and rationalize sanctioned strength of functionaries with reference to actual work load.
- Provisions regarding maintenance of separate fund for terminal benefits of the retired local government personnel may be strictly adhered to so that the delay in payment of retirement benefits is avoided.
- ULBs need to be regular in payment of water and electricity charges to maintain uninterrupted services to the tax payers and also to avoid payment of penalty.

²⁵ Bashirhat (₹ 8.61 lakh during 2009-12), Bhadreswar (₹ 9.73 lakh during April 2004 to October 2011), Durgapur (₹ 124.03 lakh till July 2012) and Tamluk (₹ 15.54 lakh during December 2000 to March 2012).

²⁶ Kulti (₹ 1.06 lakh during April 2010 to July 2012) and Ramjibonpur (₹ 0.25 lakh during 2009-12).

CHAPTER V

MATERIAL MANAGEMENT AND EXECUTION OF WORKS

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MATERIAL MANAGEMENT AND EXECUTION OF WORKS

ULBs are responsible for maintenance of infrastructure, which enables the provision of services to the people, and also execution of various developmental works. For this, material required, for maintenance and developmental works, are to be assessed in advance for procurement and to be managed as per the prescribed procedures. The works are also to be executed according to the stipulated rules and codal provisions.

Irregularities noticed during the test check of 68 ULBs are enumerated below:

5.1 Tender procedures not followed

5.1.1 Execution of work without ensuring competitive environment

In terms of 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 general works exceed the stipulated financial limit of ₹ five lakh (other than plumbing and electrical materials). However, six ULBs²⁷ either executed works or purchased material worth ₹ 9.45 crore without inviting open tender. Further in Kalyani municipality, the estimate of work ‘Annex building cum commercial complex along with necessary facilities’ was revised from ₹ 183.42 lakh to ₹ 251.69 lakh but the work order was issued to the same contractor without inviting fresh tender for additional work amounting to ₹ 68.27 lakh.

As per rule 157 (3) of the West Bengal Municipal (Finance & Accounting) Rules, 1999, a single tender should not be accepted ordinarily and a fresh tender should be called for without delay. But in Asansol Municipal Corporation and Kalyani Municipality, single tenders were accepted and work orders for ₹ 1.86 crore and ₹ 8.80 crore respectively were issued to single tenderer in violation of the above rule.

Thus, the basic rule of inviting tender for procurement of materials was violated by the ULBs.

²⁷ Barrackpore (₹ 31.14 lakh during 2010-12), Balurghat (₹ 6.86 lakh during 2010-11), Berhampore (₹ 77.81 lakh during 2009-11), Chandernagore (₹ 542.43 lakh during 2008-09), Dum Dum (₹ 276 lakh during 2011-12) and Murshidabad (₹ 10.41 lakh during 2011-12).

5.1.2 Irregular expenditure on works

As per section 73A of the West Bengal Municipal Act 1993, if the estimated cost of work or purchase of material exceeds ₹ 25 lakh, then approval of the State Government shall be obtained.

Kalyani municipality did not obtain approval of the Government before taking up the above work valuing as ₹ 183.42 lakh project as mentioned in para 5.1.1 of which was subsequently revised to ₹ 251.69 lakh.

Rishra municipality split the work 'construction of concrete pavement' of ₹ 76.38 lakh into 14 identical parts keeping each estimate below ₹ five lakh to avoid vetting of estimates by the appropriate authority.

5.2 Incomplete works

Works were started without assessing the availability of fund position or the available fund was exhausted before completion of work resulting in works remaining incomplete for years as detailed in Table 15 below:

Table 15: Details of incomplete works

Name of ULB	Brief description of work	Date of Commence -ment	Expenditure (₹ in lakh)	Present status
Bashirhat	Construction of central bus stand	April 2008	14.99	The estimated cost of the project was ₹ 24.97 lakh but municipality abandoned the work in October 2009 after incurring an expenditure of ₹ 14.99 lakh. Project remained incomplete till June 2012.
Coopers' Camp	Construction of marriage hall	February 2005	10.97	As per DPR, project cost of marriage hall was ₹ 19 lakh and project was to be completed within one and half years. The work, however, was abandoned in July 2008 after incurring expenditure of ₹ 10.97 lakh.
Chandernagore	Construction of indoor stadium	1992	92.39	Corporation started construction of indoor stadium in 1992 but even after incurring expenditure of ₹ 92.39 lakh, work remained incomplete till date. Though additional ₹ 203 lakh was required to complete the work, the Corporation had not taken any initiative to complete the work.
Dhupguri	Construction of bus stand	2003	25.28	The municipality started construction of a bus stand and purchased land at a cost of ₹ 16.75 lakh and further incurred expenditure of ₹ 8.53 lakh for development work. The work was, however, abandoned (September 2008) without completion.
Total			143.63	

These indicates lack of planning in taking up the works.

5.3 Procured items were not utilized properly

Eight ULBs spent ₹ 78.80 lakh on development works / procurement of goods for various welfare purposes. Test check of records revealed that following works were completed / materials were procured (**Table 16**) by the ULBs but remained unutilized for years making the expenditure non-productive.

Table 16

Name of ULB	Brief of works / equipment	Expenditure (₹ in lakh)	Brief description
Bally	Purchase of equipment	3.72	Equipment worth ₹ 3.72 lakh was purchased and installed at Bally Kedar Nath Arogya Bhawan for neonatal section in 2005. The section was, however, not made functional and equipment remained unutilized.
	Purchase of Allengers Gemini-A-DX TM Machine	2.13	The municipality purchased Allengers Gemini-A-DX TM Machine worth ₹ 2.13 lakh in February 2010 and installed in Patit Paban Arogya Niketan, Belur. But the machine was lying idle since the date of installation as the same was purchased without assessing the actual need and ensuring proper operation by expert hand.
Balurghat	Construction of solid waste management project	22.10	A solid waste management project was handed over to municipality in July 2008 by Municipal Engineering Directorate, Malda Division after construction at the cost of ₹ 22.10 lakh from the municipal fund. But the project remained unutilized till June 2012.
Berhampore	Purchase of bin	3.22	Municipality procured 1000 nos. of bins worth ₹ 4.50 lakh (₹ 450 each) in January 2011 but 715 bins worth ₹ 3.22 lakh remained idle in the stock till September 2012.
Darjeeling	Procurement of bucket	1.00	The municipality procured 10000 buckets in July 2007 for collection of domestic waste but 2668 buckets worth ₹ one lakh were lying idle in municipal store.
Gayeshpur	Procurement of garbage tricycle bin	9.66	The municipality procured 142 garbage tricycle bins at a cost of ₹ 9.66 lakh in May-November 2008 but the same could not be utilized till April 2012. Even the records of physical existence of 121 bins were not found in the municipality.
Jalpaiguri	Purchase of road sweeping machine	5.00	The municipality purchased a road sweeping machine at a cost of ₹ five lakh in July 2009 but it could not be utilized due to unsuitable condition of the road.
Uluberia	Purchase of medical instruments / equipment	15.43	The municipality purchased medical instruments / equipment worth ₹ 15.43 lakh in December 2010 for strengthening of health project services at ESOPD and maternity home but these could not be utilised due to non-availability of experts to operate these equipment.
Uttarpara-Kotrung	Purchase of drain cleaner and mosquito oil sprayer	16.54	The municipality purchased an Ace HT vehicle costing ₹ 3.08 lakh in December 2009 and converted it into D'Silt Machine at the cost of ₹ 6.76 lakh in January 2010. The municipality also purchased a mosquito oil sprayer at a cost of ₹ 6.70 lakh in January 2010. Both machines remained idle as of April 2012.
Total		78.80	

5.4 Excess payment / issuance of material

Eight ULBs paid an excess amount of ₹ 38.26 lakh to contractors / suppliers during 2010-12 as shown in Table 17 below:

Table 17: Details of excess payment / undue benefit to contractor / supplier

Name of ULB	Brief of works	Extra Payment (₹ in lakh)	Remarks
Ashoknagar-Kalyangarh	Reconstruction of black top road	0.12	Excess payment of ₹ 0.12 lakh was made to contractor due to erroneous rate analysis of bitumen.
Barrackpore	Construction of market complex	0.29	Excess payment of ₹ 0.29 lakh was made to contractor due to allowing rate higher than the rate prescribed in schedule of rate for building.
Basirhat	Construction of market complex and masonry surface	15.98	Municipality issued excess quantity of 43.726 MT steel rods and 125.72 MT cement valuing ₹ 4.40 lakh and ₹ 11.59 lakh respectively in execution of IDSMT scheme but neither recovered the excess quantity nor its value from the contractor.
Gangarampur	Construction of drain and dwelling units	3.10	1485 bags of cement were issued to two contractors valuing ₹ 3.40 lakh (₹ 229 per bag) in excess of requirement. Neither the excess cement bags nor its value was recovered from the contractor.
Jiagunj-Azimgunj	Construction of dwelling units and cement concrete (CC) road	4.52	Municipality made excess payment of ₹ 2.88 lakh and ₹ 1.64 lakh to contractors towards construction of dwelling units and CC road respectively under IDSMT scheme. Municipality admitted the facts and figures and issued notice to the contractor for refund of the excess amount.
Kaliyagunj	Construction of overhead reservoir (OHR)	2.40	Contractor discontinued 'construction of 7.50 lakh litre OHR for Zone III', after executing the works valuing ₹ 57.44 lakh. But municipality paid ₹ 59.84 lakh resulting in excess payment of ₹ 2.40 lakh. Municipality admitted the fact and stated that excess amount would be recovered from the security deposit.
Mekhliganj	Construction of bituminous road	0.26	Municipality paid excess amount of ₹ 0.26 lakh to the contractor due to erroneous rate calculation. Municipality admitted the fact and figure and stated that step would be taken to recover the excess amount from the contractor.
Murshidabad	Construction of dwelling unit	11.59	Municipality issued 4803 bags of cement worth ₹ 12.34 lakh in excess of requirement to different contractors for the work related to construction of dwelling units under the Integrated Housing & Slum Development Programme without ascertaining the actual requirement of the same.
Total		38.26	

Recovery of excess payment from contractor by the above ULBs had not been intimated to Audit till date. However, in case of Jiagunj-Azimgunj municipality

excess amount of ₹ 50000 paid to the contractor, appointed for collection of organic and inorganic waste materials from house to house, was recovered after being pointed out by audit.

5.5 Payment without measurement

In terms of Rule 152(b) of West Bengal Municipal (Finance and Accounting) Rules, 1999 read with West Bengal Financial Rules (Volume-I), before all payments for works executed or supplies received, detailed measurement of the work in the measurement book is to be checked by the municipal authority. But, five ULBs²⁸ made payment of ₹ 18.69 crore to the contractors / agency without detailed measurement.

5.6 Conclusion

Procurement of material without observing tender procedure and the execution of works without approval of Government is violation of regulations and lack of transparency. Non-completion of works within the stipulated date and non-utilization of completed works / procured items blocked public funds and caused delay in providing intended services to the beneficiaries. Issue of materials in excess of the requirements and payments made to contractors over and above the admissible amount was indicative of absence of internal control in the ULBs.

5.7 Recommendations

- To maintain transparency in all purchases and execution of works, prescribed procurement procedure needs to be followed.
- Works need to be completed in time so as to provide intended services to the beneficiaries as per targeted schedule.
- Remunerative assets may be put to use immediately on completion of works so that the objective of augmentation of revenue is fully achieved.
- Internal control be strengthened to ensure issue of material as per requirement and payments are as per the applicable rates.

²⁸ Alipurduar (₹ 4.20 crore), Chakdaha (₹ 11.85 crore), English Bazar (₹ 42.19 lakh), Gangarampur (₹ 55.97 lakh) and Haldibari (₹ 165.67 lakh).

CHAPTER VI

IMPLEMENTATION OF SCHEMES

CHAPTER VI

IMPLEMENTATION OF SCHEMES

Urban Local Bodies implement various Central and State sponsored schemes. Test check of 68 ULBs audited during the year revealed non-compliance with the guidelines during implementation of the scheme as discussed in the succeeding paragraphs.

6.1 Employment Generation in Urban Area Scheme

Government of West Bengal launched Employment Generation Scheme (EGS) in September 2005 for generation of employment 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 had to be done directly by the ULBs either through Ward Committees (WC) or through Community Development Societies (CDS) with the overall objective of ensuring wage employment for the members of the CDS and urban poor. The works under the scheme were to be identified by the WC / CDS.

6.1.1 Inadequate utilisation of EGS Grants

Unit-wise details are given below.

Table 18: Utilisation of EGS grants during the year 2011-12

Sl. No.	Name of ULB	Opening Balance	Receipt	Total	Expenditure	Closing Balance	Percentage of expenditure
		(₹ in lakh)					
1.	Beldanga	26.41	0	26.41	5.58	20.83	21
2.	Bhadreshwar	45.86	0	45.86	3.25	42.61	7
3.	Coochbehar	44.91	57.17	102.08	102.32	(-)0.24	100
4.	Dhupguri	54.33	19.85	74.18	9.19	64.99	12
5.	Gayeshpur	6.54	0	6.54	3.38	3.16	52
6.	Ghatal	14.64	47.30	61.94	25.00	36.94	40
7.	Kharagpur	131.32	0	131.32	41.68	89.64	32
8.	Purulia	35.52	74.50	110.02	108.34	1.68	98
9.	Santipur	43.16	0	43.16	37.82	5.34	88
10.	Serampore	81.35	299.40	380.75	239.64	141.11	63
11.	Uttarpara-Kotrung	150.67	76.08	226.75	115.27	111.48	51
Total		634.71	574.30	1209.01	691.47	517.54	57

Only six ULBs utilized more than 50 *per cent* of grant during 2011-12. Bhadreshwar municipality utilized only seven *per cent* of the available grant during 2011-12.

6.1.2 Community Development Societies not involved

As per the guidelines issued by the State Government, the works under EGS should be done directly by the ULBs either through Ward Committees or through Community Development Societies. Records indicated that five ULBs²⁹ spent ₹ 4.19 crore under the scheme during 2009-12 without involving the Ward Committees / Community Development Societies.

6.1.3 Prescribed wage-material ratio not adhered to

6.1.3.1 As per the guidelines issued by the State Government, wage component and material component should, in question, adhere to 40:60 proportions for individual scheme and deviation is permissible for higher percentage of wage component. Test check of records relating to works executed during 2008-12 by four ULBs (**Table 19**) 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 additional employment of approximately 28073 man-days³⁰ on an average during the years:

Table 19

Name of ULB	Year	Ratio – Wage : Material	Excess expenditure on material (₹ in lakh)
Beldanga	2008-09	29:71	1.65
	2009-10	35:65	0.71
	2010-11	26:74	2.05
	2011-12	33:67	0.39
Dum Dum	2010-11	26:74	1.61
Kharagpur	2009-10	37:63	1.02
Shantipur	2009-10	17:83	13.24
	2010-11	18:82	13.91
	2011-12	20:80	7.53
Total			42.11

In Burdwan municipality, wage-material ratio could not be ascertained due to non-maintenance of proper record.

6.1.3.2 As per para 5 of the guidelines, works under the scheme are to be identified by the Ward Committees and estimates are to be prepared and certified

²⁹ Chandernagore (₹ 49.78 lakh during 2010-11), English Bazar (₹ 42.19 lakh during 2009-12), Kalyani (₹ 166.71 lakh during 2009-11), Kharagpur (₹ 88.92 lakh during 2010-12) and Naihati (₹ 71.07 lakh during 2010-11).

³⁰ Computed based on wage rate of ₹ 150 per day.

by the Sub Assistant Engineer / Assistant Engineer of the concerned ULBs. Further, as per para 7 of the guidelines, ULBs are required to submit to the Municipal Affairs Department one set of vetted estimates³¹ of individual work accompanied by the recommendation of the WCs and the Board of Councillors' resolution. It was observed that 12 ULBs³² did not submit vetted estimates of individual works to the department. The department had also not called for the same while sanctioning further fund for this purpose as revealed from the records of the ULBs.

6.1.4 Stock registers and list of urban poor not maintained

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 of records revealed that six ULBs³³ did not properly maintain various records like identified list of urban poor / CDS members and five ULBs³⁴ did not maintain / update stock registers as required.

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

6.1.5 Delay in payment of wages

Three ULBs viz., Chandernagore, Serampore and Uttarpara-Kotrung delayed the payment of wages to the labourers and the period of delay was from three to seven months.

6.1.6 Works executed by engaging contractors – ₹ 2.55 crore

Test check of records revealed that five ULBs³⁵ executed works (such as construction and repair of roads, etc.) worth ₹ 2.55 crore during 2009-12 engaging contractors in violation of Government guidelines. As a result, it could not be

³¹ As per Section 73A of the West Bengal Municipal Act, 1993, Board of Councillor may approve the estimate of work upto rupees twenty five lakh, for the expenditure of more than rupees twenty five lakh, approval of State Government is required.

³² Ashoknagar-Kalyangarh, Beldanga, Burdwan, Chandernagore, Dhupguri, Egra, Gayeshpur, Ghatal, Kharagpur, Purulia, Serampore and Shantipur.

³³ Burdwan, Coochbehar, Dhupguri, Ghatal, Howrah and Kharagpur.

³⁴ Ashoknagar-Kalyangarh, Coochbehar, Dhupguri, Ghatal, and Kharagpur.

³⁵ Ashoknagar-Kalyangarh (₹ 217.71 lakh during 2009-12), Coochbehar (₹ 18.49 lakh during 2009-12), Egra (₹ 8.14 lakh during 2009-10), Ghatal (₹ 7.18 lakh during 2009-12) and Howrah (₹ 3.23 lakh during 2010-11).

ensured in Audit whether the urban poor of the respective ULBs were actually extended the benefit of employment.

6.1.7 Unauthorized Expenditure of ₹ 4.18 crore

Test check of records revealed that nine ULBs incurred unauthorized expenditure of ₹ 4.18 crore for different purposes during 2007-12 in contravention of the provision of the guidelines as given below.

Table 20: Unauthorized expenditure incurred by ULBs from EGS Grant

Name of ULB	Period	Purpose	Amount (₹ in lakh)
Ashoknagar-Kalyangarh	2009-12	Supply of flower plants, medicine, fertilizer, tree, electrical materials & plant and tools for parks, construction of bathrooms, maintenance of nursery	19.37
Beldanga	2008-11	Renovation of guest house and office building	3.50
Chandernagore	2007-09	Purchase of material for different works, contingency, wage of daily rated workers of ULB, payment of pension.	82.04
Coochbehar	2009-12	Purchase of bricks, cement, cloth, rickshaw, street light material, etc.	98.26
Coopers' Camp	2009-11	Integrated Housing & Slum Development Programme	11.00
Egra	2009-10	Payment of wages of regular nature	1.10
Gayeshpur	2010-11	Maintenance of picnic garden	1.66
Purulia	2010-12	Pension and remuneration, casual labour payment	123.84
South Dum Dum	2010-11	Wages of the casual labour of municipality	77.01
Total			417.78

6.1.8 Utilisation Certificate

Test check in audit revealed that in Egra municipality, utilization certificate was furnished for 100 *per cent* grants received during 2009-11 whereas records of the municipality indicated only 88 *per cent* utilisation. Similarly in Shantipur municipality even though expenditure was incurred to the tune of ₹ 235.81 lakh, utilization certificate was furnished for only ₹ 128.28 lakh (54 *per cent*).

6.2 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 universalisation of primary education, by increasing enrolment, retention and attendance and simultaneously impacting nutrition of students in primary classes. Government of India assists ULBs by providing food grains and reimbursing the actual cost incurred on transportation, cooking cost, assistance to construct kitchen-cum-store, assistance for provisioning and replacement of kitchen devices and assistance for management, monitoring and evaluation. Shortcomings noticed in the various ULBs are given below:

6.2.1 Scheme not implemented

Thirteen ULBs failed to implement the scheme in 316 schools as detailed below:

Table 21

Name of ULB	No. of school in municipal area selected for MDM implementation	No. of schools in which MDM not implemented	Percentage of non-coverage	Upto
Ashoknagar-Kalyangarh	22	6	27	March 2012
Barasat	NA	9	NA	September 2011
Barrackpore	NA	12	NA	December 2012
Bhatpara	173	45	26	March 2012
Burdwan	165	63	38	March 2011
Durgapur	223	41	18	March 2011
Ghatal	50	5	10	March 2012
Kharagpur	129	47	36	March 2012
Kulti	122	7	6	October 2012
North Barrackpore	42	30	71	January 2012
North Dum Dum	95	39	41	March 2011
Panihati	64	9	15	October 2011
Shantipur	112	3	3	March 2012
Total		316		

Coverage of implementation of scheme varied between 62 to 97 *per cent* excluding Barasat and Barrackpore municipalities where the information of total number of schools were not made available.

Thus, students of these schools were deprived from availing the benefits of the scheme.

6.2.2 Stock of rice not maintained

Four ULBs viz., Barasat, Ghatal, Kaliyaganj and Raiganj did not maintain stock registers properly due to which stock on a particular date was not ascertainable.

6.2.3 Defalcation of rice

In Panihati municipality, a dealer for MDM did not supply the allotted 2770.72 quintal of rice to schools. A show cause notice was served to the dealer for verification of stock of rice and delivering the balance quantum of rice to the ULB. As no response was forthcoming, an FIR was lodged against the dealer in June 2011 for theft of rice, misrepresentation of facts and suppression of statements of actual distribution to schools.

6.2.4 Rice damaged

Six ULBs reported that 584.50 quintals of rice (Table 22) valuing ₹ 9.04 lakh were damaged in the godown during the period 2010-12. Thus, beneficiaries were deprived of the intended benefit.

Table 22

Name of ULB	Period	Rice damaged (in quintals)	Value of damaged rice @ ₹ 1545 per quintal (₹ in lakh)
Bally	2011-12	51.18	0.79
Barasat	2011-12	72.27	1.12
Chandernagore	2010-12	251.00	3.88
Dum Dum	2010-11	95.00	1.47
North Barrackpore	2010-11	105.05	1.63
Serampore	2011-12	10.00	0.15
Total		584.50	9.04

6.2.5 Rice and cash component used for other purposes

Barasat municipality distributed 30.73 quintals rice of MDM as relief to infirm, HIV patient, clubs and organizations during the period 2011-12. The municipality had also diverted 212.48 quintals rice from MDM rice stock for distribution among flood affected persons. Apart from this, the municipality further purchased two Mahindra BS IV vehicles at a cost of ₹ 6.21 lakh out of the MDM grant.

6.2.6 Utilization certificate not furnished

In 11 ULBs³⁶, schools did not furnish utilization certificates to the ULB regularly either for rice component or cash component or for both. Five ULBs³⁷ did not furnish utilization certificates to the Government either for rice component or cash component or for both. Scrutiny of the records further revealed that Gangarampur

³⁶ Barasat, Burdwan, Chakdaha, Gangarampur, Gayeshpur, Ghatal, Kamarhati, Mal, Purulia, Raiganj and Ramjibanpur.

³⁷ Kharagpur, Kulti, Purulia, Raiganj and Siliguri.

municipality had submitted the utilisation certificate of ₹ 26.29 lakh, ₹ 25.72 lakh and ₹ 29.38 lakh for 2009-10, 2010-11 and 2011-12 respectively against the actual expenditure of ₹ 20.61 lakh, ₹ 26.33 lakh and ₹ 45.68 lakh respectively.

6.3 Conclusion

Non-compliance with the Government guidelines frustrated the objectives of the schemes and deprived targeted beneficiaries from the intended benefits of basic amenities and services.

6.4 Recommendations

- Schemes need to be implemented as per guidelines stipulated by the Government from time to time.
- Adequate controls need to be put in place to prevent irregular execution of works and releasing of food grains / money for purpose other than concerned scheme.

CHAPTER VII

COMPLIANCE AUDIT

CHAPTER VII

COMPLIANCE AUDIT

7.1 Implementation of Waiver Scheme, 2012 by Kolkata Municipal Corporation

HIGHLIGHTS

KMC collected only ₹ 345.99 crore (21 *per cent* of the qualified amount of ₹ 1647.41 crore) under the scheme from 139039 assesseees (40 *per cent* of 348380 number of qualified assesseees).

(Paragraph 7.1.4)

KMC could not attract major defaulters under the scheme. KMC admitted that ‘since method of persuasion was adopted a good number of major defaulters did not pay under the Waiver Scheme, 2012’.

(Paragraph 7.1.5.1)

KMC updated principal demand of ₹ 102.50 crore in respect of 22377 assesseees (16 *per cent* of 139039 number of assesseees who availed the scheme) during the period of Waiver Scheme, through the process of ‘manual demand update’. KMC, however, did not intimate (till June 2013) whether the amount was actually deposited in the accounts of KMC, or not.

(Paragraph 7.1.5.5)

7.1.1 Introduction

Kolkata Municipal Corporation (KMC) proposed (July 2011) to the State Government to introduce a ‘Waiver Scheme (WS)’ for ‘giving relief to the tax payers in payment of outstanding property tax by way of waiver of interest and penalty components’. The State Government amended the KMC Act, 1980, in December 2011 and introduced a new sub-section (6)³⁸ in section 217 of the principal act. The State Government notified (January 2012) the scheme called ‘Kolkata Municipal Corporation Incentive (Waiver of Interest and Penalty) to the Tax Payers Scheme, 2012’ (popularly known as ‘Waiver Scheme’). The WS came into force in February 2012 and remained effective till 15 May 2012³⁹.

³⁸ The new sub-section *inter alia* states that ‘the State Government may, from time to time, waive, either partially or fully, payment of interest and penalty on arrear of property tax on lands and buildings on such terms and conditions as may be notified by the State Government’.

³⁹ Initially the scheme period was from 1 February 2012 to 30 April 2012. Later, it was extended to 15 May 2012.

Audit on the “Waver Scheme” was conducted from January 2013 to June 2013 to assess:

- the effectiveness of the scheme ;
- response received from assesseees to the scheme;
- achievement of the desired result;
- fulfillment of the objectives of the KMC;
- the accounting of the “manual demand update”.

7.1.2 Objective and scope of the scheme

Waiver Scheme was launched mainly to augment revenue of KMC by way of recovering outstanding dues of property tax and made applicable to tax payers for liquidating the outstanding dues on bills (upto March 2011) presented under section 216 of the KMC Act, 1980. The relief allowed under WS was as follows:

Table 23

Amount of outstanding property tax	Interest to be waived	Penalty to be waived	Remarks
	(in per cent)		
Up to ₹ 1 lakh	95	99	The interest and penalty components were calculated as on the date prior to the date of commencement of the scheme.
Above ₹ 1 lakh and up to ₹ 5 lakh	75	99	
Above ₹ 5 lakh	50	99	

The scheme was applicable for the tax payers who would make full payment of all outstanding dues (as mentioned in the LoI⁴⁰) within the period of validity of the scheme. The tax payers through the LoI were intimated the outstanding principal demand (as of March 2011) along with interest and penalty components calculated up to January 2012 after waiving proportionate amount of interest and penalty.

7.1.3 Audit criteria

The criteria for the Audit were :

- Notification No. 32 / MA / C – 5 / CC / 1T – 1 / 2011 dated 21 January 2012 issued by the Department of Municipal Affairs, Government of West Bengal, for WS.
- Budget documents of KMC, related letters, orders, resolutions, contract documents, etc. which were either available in the website of KMC or made available to Audit.
- KMC Act, 1980 as amended from time to time.

⁴⁰ Letter of Intimation.

7.1.4 Financial position

An amount of ₹ 2685.17 crore was receivable (as of February 2012) by KMC on account of property tax (comprising of principal amount, interest and penalty)⁴¹ from 360246 assesseees. KMC calculated ₹ 1647.41 crore, as the qualified amount, for WS after waiving proportionate amount of penalty and interest. The amount was payable by 348380 assesseees as per LoIs generated upto March 2012. However, KMC could collect only ₹ 345.99 crore (21 *per cent*) under WS from 139039 assesseees (40 *per cent*). The amount excluded ₹ 3.91 crore adjusted against suspense account. In the process, KMC waived an amount of ₹ 174.60 crore (equivalent to 11 *per cent* of the qualified amount) on account of interest and penalty through WS. Apart from these, KMC updated principal demand amounting to ₹ 102.50 crore during the period of WS against payments made earlier by the assesseees. The details of which are given in **Table 24**.

Table 24 : Financial position under WS

Under Assessor – Collector (AC)	Amount receivable as of 1 February 2012 (from no. of assesseees)	Amount qualified for WS as of March 2012 (no. of qualified assesseees)	Amount collected through WS (no. of assesseees who availed the Scheme)	Interest & Penalty waived through WS	Amount adjusted against ‘suspense account’	Principal Demand updated during the period of WS
(₹ in crore)						
Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
North	885.59 (62195)	545.02 (59192)	110.87 (28037)	54.58	1.35	30.81
South	1152.82 (59308)	721.87 (56938)	163.46 (28469)	78.87	2.47	4.02
Tolly Tax Department (TTD)	296.05 (63277)	183.29 (61147)	35.00 (28748)	22.72	0.07	44.23
Jadavpur Unit (Br. XI & XII)	216.17 (81159)	114.94 (79394)	14.86 (22207)	7.89	0.01	21.70
S. S. Unit (SSU)	110.22 (79221)	67.90 (77016)	18.50 (24631)	8.42	0.01	0.64
Gardenreach Unit (GRU)	24.32 (15086)	14.39 (14693)	3.30 (6947)	2.12	0.00 ⁴²	1.10
Total	2685.17 (360246)	1647.41 (348380)	345.99 (139039)	174.60	3.91	102.50

(Source: Data furnished by KMC)

⁴¹ Principal amount: ₹ 1364.97 crore, interest: ₹ 1151.10 crore and penalty: ₹ 169.10 crore.

⁴² Adjustment amount was less than ₹ 50000 hence, ignored.

7.1.5 Audit findings

7.1.5.1 Deficiencies in preliminary study

A study conducted by KMC revealed that the majority of defaulters belong to the slab of gross individual outstanding tax amounting up to ₹ one lakh which finally played a vital role in designing the WS. In spite of such study, Audit noticed that KMC could not collect 79 *per cent* of the qualified amount from 60 *per cent* of qualified assesseees. From the trend of collection as shown in **Table 24**, it would be clear that KMC failed to attract the major defaulters under the WS.

KMC attributed (July 2013) the reason of poor collection to giving more stress on persuasion than taking penal measures against defaulters.

Number of assesseees had sought correction of the waiver demands as some payments which had been made earlier were not reflected in the waiver demand. As a result, KMC updated manual demand of 22377 assesseees⁴³ during the period of WS. KMC resorted to the procedure of 'manual demand update' and corrected the principal demand amounting to ₹ 102.50 crore.

The reply of KMC that updation of demand was a continuous process was not tenable because KMC was to complete the necessary action in all respect to make the demand and suspense updated by 12 November 2011 after verification of concerned records. Thus, updation was to be done after following due process of verification whereas in the instant cases the updation was done based on receipts / records submitted by the assesseees without verifying with treasury records.

These clearly indicated that there were deficiencies in preliminary study made before the implementation of the scheme.

7.1.5.2 Execution of 'Service Contract' with the software developer after expiry of the scheme

Kolkata Municipal Corporation selected a private agency through 'open tender' for the purpose of 'provision of support services for existing software applications and implementation & rollout of pending application modules' (hereinafter referred to as the original work) during the period 2010 – 11. Audit noticed that without inviting fresh tender for development of software on WS, KMC directly awarded (October 2011) the work to the same agency at the cost of ₹ five lakh when the implementation of WS was at the consideration stage.

⁴³ AC (North) : 675, AC (South) : 1019, AC (TTD) : 6658, AC (Jadavpur Unit) : 8797, AC (SSU) : 4131 and AC (GRU) : 1097.

The Corporation stated (May 2013) that the agency was selected on the basis of a tender for maintenance as well as development of software as and when required.

7.1.5.3 Absence of clarity in generation of waiver demand

Kolkata Municipal Corporation collected an amount of ₹ 345.99 crore through WS. Audit noticed that as per Budget Statement⁴⁴ of the Mayor, KMC (March 2013), the collection under the scheme was reported as ₹ 339.11 crore⁴⁵. Thus, there was a difference of ₹ 6.88 crore between the two figures.

KMC stated (June 2013) that the collection figure of ₹ 345.99 crore was given considering ‘use suspense’ amount. KMC further clarified (July 2013) that in order to arrive at the exact waiver demand for any intending defaulter, Assessment-Collection Department had to take recourse to ‘use suspense’ lying as residue under the suspense account of that assessee which could not be adjusted with a single demand with interest and penalty prior to waiver. Hence, the ‘Budget Statement’ for the year 2013-14 needed to be rectified by the KMC Authority to that extent.

Initially, it was decided⁴⁶ by KMC that Waiver Demand as shown in the Waiver LoI on the date of commencement of the scheme would be kept frozen (without additional interest calculation after the 1 February 2012⁴⁷) during the operation of the scheme for all assessees having outstanding property tax. Accordingly, the fact was incorporated in the notification for WS.

As per the ‘Service Contract’ executed (May 2012) between KMC and a private agency, the demands would be ‘frozen once the waiver period starts’. Audit noticed that KMC generated ‘initial’ Waiver LoIs till March 2012 (*i.e.*, even after the commencement of the scheme). KMC did not furnish the reasons for the same. KMC also did not furnish any information about how the software prepared for WS permitted such generation of LoI at a later date.

Thus, there was lack of clarity in generation of waiver demand under the scheme.

⁴⁴ For the year 2013-14.

⁴⁵ ₹ 79.89 crore during 1 February 2012 to 31 March 2012 and ₹ 259.22 crore during 1 April 2012 to 15 May 2012.

⁴⁶ *Vide* Item No. MOA 16.1 dated 20 June 2011.

⁴⁷ The Scheme period was later extended to 15 May 2012.

7.1.5.4 Unauthorized adjustment concerning WS

As per notification for WS, “where any taxpayer has made any payment, prior to the commencement of the scheme, in the ‘suspense’ account, which remains unadjusted, such payment shall be adjusted, against outstanding dues inclusive of interest and penalty before calculation of demand under the waiver scheme. The outstanding dues, eligible for the scheme, will be calculated after making all such adjustment of ad-hoc payments, made prior to the commencement of the scheme”. Further, the Waiver Demand as shown in the waiver LoI on the date of commencement of the scheme would be kept the same during the period of WS. As per the ‘Service Contract’ (signed in May 2012), there would not be any provision of adjustment from suspense account as per the ‘current scheme’. Thus, all payments kept in the suspense account were required to be adjusted before generation of LoI on the date of commencement of the scheme. In violation of the notification for WS, KMC adjusted an amount of ₹ 3.91 crore⁴⁸ during the period from 1 February 2012 to 15 May 2012 (*i.e.*, during the period of WS) against payments made by assesseees prior to the commencement of WS and which was kept previously in the suspense account. Initially, KMC admitted the fact of such adjustment on 4 June 2013. KMC, however, did not furnish any information (till June 2013) regarding the amount waived on account of interest and penalty for the unauthorized adjustment of ₹ 3.91 crore. KMC further clarified in July 2013 that the amount of ₹ 3.91 crore ‘was not an adjustment during or prior to the Waiver Scheme, it was rather a post waiver activity for rectification of payment made under the Waiver Scheme’. It was stipulated in the waiver notification that ‘No Outstanding Certificate’ (NOC) would be issued immediately after final settlement together with the receipt. As per the ‘Service Contract’ executed between KMC and the private agency in May 2012, NOC certificate would be generated along with the receipt. Thus, after expiry of the waiver period and issuance of NOC, such type of ‘post waiver activity’ was also irregular.

7.1.5.5 Unauthorized updating of principal demand during the period of WS

The WS was introduced to waive, either partially or fully, payment of interest and penalty on arrear of property tax on lands and buildings on such terms and

⁴⁸ Principal : ₹ 2.88 crore, Interest : ₹ 1.03 crore and Penalty : ₹ 0.00 crore (less than ₹ 50000 hence, ignored).

conditions as notified by the State Government. The Waiver Demand as shown in the Waiver LoI on the date of commencement of the scheme was required to be kept frozen during the operation of the scheme for all assesseees having outstanding property tax.

On the contrary, KMC updated principal demand of ₹ 102.50 crore in respect of 22377 assesseees during the period of WS, through the process of ‘manual demand update’. KMC clarified (June 2013) that a ‘manual demand update’ was, ‘as a matter of fact, a correction of outstanding data base of a particular assessee on the basis of a payment receipt for a quarter’ which had been ‘shown as outstanding in the data base and was not updated on or after the date of actual payment of that particular bill / demand’. KMC, however, did not furnish any reason (till June 2013) for not updating the database of concerned assesseees even after actual payment as well as whether the entire amount was actually deposited in the accounts of KMC.

It was noticed from Controller of Municipal Finance and Accounts (CMFA) reply (July 2013) that there were some inadvertent error and erroneous intra / inter table (database) joining resulting in submission of erroneous figure earlier about manual demand update under Waiver Scheme 2012. CMFA further stated that as per the report of Manager System (Assessment-Collection), the amount of updation was ₹ 11 crore against 22309 assesseees. The report was not tenable since the ‘manual demand update’ involving an amount of ₹ 102.50 crore (as of July 2012) was furnished by the Chief Manager (Revenue). The Chief Manager (Revenue) replied on 4 June 2013 that ‘as already reported adjustment figures, said waiver adjustments were reported upto 31 July 2012’. The Chief Manager (Revenue) informed (June 2013) that the ‘data and figures’ were ‘run time data / figures and may vary time to time depending upon the different system operation performed by user department’. In June 2013, the Chief Manager (Revenue) furnished the figure totaling 22377 (against 22309 furnished by CMFA) number of assesseees who were involved for ‘office wise Manual Demand Update (1st February 2012 to 15th May 2012)’. The matter of submission of so called ‘erroneous figures’ to Audit was mentioned only after the completion (June 2013) of Audit and when the ‘Draft Observations’ were issued (July 2013) for furnishing reply / comment.

KMC gave (July 2013) reference of two circulars of the Municipal Commissioner issued on 30 August 2007 and 13 April 2012, which governed the method of updation. According to KMC, 'such updation cannot be construed as a loss of money'. The interpretation of KMC regarding 'loss of money' was not tenable due to the following reasons.

In the circular (issued in April 2012 during the period of WS), Municipal Commissioner directed that –

'The matter of processing the updation on the basis of self attested photocopies of receipts, as may be produced by ratepayers / assesses will be considered, without sending them to Treasury Department or elsewhere for cross verification. This will also cover any payment already made either through cheque / draft / pay order etc. which would be deemed to be honoured and such receipts would be considered on their face value as good as original'.

The circular further stipulated that if any fraud or misrepresentation is detected subsequently, necessary corrective measures shall be taken,

From the above circular, it is clear that KMC updated the principal demand of the concerned assesseees on the basis of earlier payment receipts furnished by the assesseees without any 'cross verification' or ensuring its actual payment. 'Corrective measures', after issuance of NOC confirming final settlement under WS, were beyond the scope of Waiver Notification.

7.1.5.6 Identification of defaulters

The State Government included a clause in the notification for WS which stipulated that-

"If any tax payer fails / neglects to avail the waiver scheme, they will not be eligible for such waiver of penalty & interest in future."

However, only 139039 assesseees (**Table 24**) availed the scheme and 209341 qualified assesseees did not avail the scheme. Hence, these assesseees would not be eligible for future Waiver Scheme (if any). These assesseees were needed to be identified immediately after closure of the scheme.

KMC stated (July 2013) that identification of defaulters and serving of notices along with LoIs to the defaulters including service of Notice of Demands (NODs) was a continuous process and the Assessment-Collection Department

meticulously adhered to this process. KMC further added that ‘defaulters would be identified from LoIs’.

From the reply of KMC, Audit could not ascertain whether the identification process had been completed, or not.

7.1.5.7 Switching over to new system of assessment

KMC intimated (September 2011) the State Government that it was going to introduce ‘Unit Area System of Assessment’ in the next financial year. The WS would help KMC to clear the books substantially for the new system.

The system of property taxation in vogue was based on the principle of Annual Rateable Value method. The Annual Value (AV) of the property under the system was required to be determined after deducting 10 *per cent* on maintenance and repair account from the actual annual rent realized from the property or the annual reasonable rent at which the property might have been let out from year to year. The tax rate would increase proportionately with the individual AV of the property and required to be calculated using the applicable formula.

However, in the proposed Unit Area Assessment (UAA) System annual property tax would be calculated on the basis of the following formula :

$$\begin{array}{|c|} \hline \text{Annual Tax} \\ \text{Payable} \\ \text{(In ₹)} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Category wise Base Unit} \\ \text{Area Value (BUAV)}^{49} \\ \text{(₹/Sq. ft.)} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Multiplicative} \\ \text{Factors (MF)}^{50} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Covered space of} \\ \text{building / area of land} \\ \text{(Sq. ft.)} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Tax} \\ \text{Rate} \\ \text{(\%)} \\ \hline \end{array}$$

KMC, however, did not furnish any information to Audit regarding the status of implementation of UAA System. KMC stated (July 2013) that this was a ‘matter of policy decision’.

As stated earlier, KMC could not collect 79 *per cent* of the qualified amount from 60 *per cent* of qualified assesseees through WS. This indicated that WS failed to clear the ‘books’ of KMC ‘substantially’.

⁴⁹ The entire city is divided into 293 blocks and these blocks are classified into seven categories (A to G) on the basis of market value, infrastructure, facilities, etc. An AV / Sq. ft., i.e., BUAV would be assigned corresponding to each such category (*viz.*, A, B, C, D, E, F and G).

⁵⁰ MFs would account for variations in terms of size, purpose of use, age of the property, location of the property within the block, nature of occupancy and type of structure, which would be clearly notified and used to increase or decrease BUAV of different properties as applicable or to keep it same.

7.1.5.8 Monitoring and evaluation

KMC informed (July 2013) that collection and performance of all Assessor-Collectors had been monitored and evaluated continuously by the appropriate Authorities. At the end of the day, collection figures were taken from the system to evaluate the 'waiver collection matter'. 'Over and above, the Assessor-Collectors concerned personally monitored the persuasion and collection process throughout the Waiver Scheme.'

In spite of the above arrangement, KMC could not achieve the desired result through WS. Moreover, the method of 'persuasion' proved futile in case of the major defaulters.

7.1.6 Conclusion

The Waiver Scheme was intended to augment the revenue of KMC by way of giving relief to the tax payers in payment of interest and penalty. KMC collected only 21 *per cent* of the qualified amount from 40 *per cent* of qualified assessees. This indicated that KMC failed to attract the major defaulters. Moreover, KMC waived an amount of ₹ 174.60 crore on account of interest and penalty. Further, KMC updated principal demand during the operation of the scheme which was beyond the purview of the scheme. KMC also did not ensure before updating the principal amount, based on receipts shown by assesses, that the entire amount was actually deposited in the accounts of KMC.

KMC executed 'Service Contract' with the software developer after expiry of the scheme period. KMC did not conduct adequate study before the implementation of the scheme.

7.1.7 Recommendation

- KMC may strengthen its regular tax collection system for augmentation of revenue.
- KMC may take action against the defaulters in payment of property tax as per law (amended from time to time).
- KMC may conduct adequate survey before introduction of Waiver Scheme in future.
- KMC may strictly comply with the 'Notification' for Waiver Scheme if introduced in future.

CHAPTER VIII

PERFORMANCE AUDIT

CHAPTER VIII

PERFORMANCE AUDIT

8.1 Internal Control & Service Delivery Mechanism – Maheshtala municipality

HIGHLIGHTS

Preparation of budget was not realistic as huge savings and excess expenditure were noticed.

[Paragraph 8.1.6.1(b)]

There was shortfall of ₹ 20.22 crore in collection of property tax during 2007-08 to 2011-12.

[Paragraph 8.1.6.3(c)]

Due to non-renewal of trade licenses, the municipality suffered loss of revenue amounting to ₹ 19.31 lakh.

[Paragraph 8.1.6.3(d)]

The authorized distributor of the municipality lifted only 2413.95 quintal of rice out of total allotment of 5010 quintal during 2011-12 resulting in lapse of allotment of 2596.05 quintal of rice.

[Paragraph 8.1.6.6(a)(iii)]

8.1.1 Introduction

Maheshtala municipality was established in the year 1993. It comprises 35 wards spread over an area of 44.178 sq. km. Population of the municipality was 449423 (Census 2011). There were 102540 holdings as of March 2012. Obligatory duties and responsibilities of the municipality as defined under section 63 of the West Bengal Municipal Act, 1993, included supply of water, construction and maintenance of roads and sewerage system, solid waste management, street lighting, control of building operation and uses and providing better conditions of habitation. The discretionary functions (section 64) included construction and maintenance of old-age-home / orphanage, implementation of various schemes, projects and programs funded by the Government of India, State Government and other organization.

A Performance Audit was conducted on 'Internal Control & Service Delivery Mechanism' in the municipality and findings thereon are mentioned in the succeeding paragraphs. The entry conference was held on 19 March 2013 wherein the scope of the audit, audit methodology and audit criteria were discussed and explained. The exit conference was held on 5 June 2013.

8.1.2 Organizational set up

The municipality is headed by a Chairman who is also the Drawing and Disbursing Officer (DDO) of the local Government. The Executive Officer and the Finance Officer, both appointed by the State Government, are the administrative and financial heads respectively. Health Officer is appointed by the State Government to look after public health. Working of the municipality is monitored by Municipal Affairs Department through Directorate of Local Bodies. Implementation of certain schemes is monitored by Kolkata Metropolitan Development Authority and State Urban Development Agency.

8.1.3 Audit objectives

Objective of audit was to examine whether -

- budget was prepared with desired linkage to reality, integration with accounts and control over expenditure was effective;
- management of resources including assessment, demand and collection of various taxes/fees/rents was transparent, efficient and prudent;
- human resource was managed properly with due attention on social security of the employees;
- effective control mechanism was in place on obligatory service like solid waste management;
- Central and State Government schemes were implemented with due adherence to the guidelines; and
- internal controls including control over financial transactions, stores and stock management and establishment were adequate in the areas specified above.

8.1.4 Scope of Audit and methodology

Activities of Maheshtala municipality covering the period from 2007-08 to 2011-12 in regards to financial management, service delivery mechanism and internal control were subjected to Performance Audit between February 2013 and May 2013. Methodology of audit involved review of records, discussion with management, collection of documentary evidences, field visits by the audit team, etc.

8.1.5 Audit Criteria

Following Act, Rules, Regulations and plans were used as audit criteria for evaluating performance of the municipality:

- The West Bengal Municipal Act, 1993;
- The West Bengal Municipal (Finance and Accounting) Rules, 1999 as amended from time to time;
- Agenda and minutes of Board of Councillors / Chairman-in-Council meetings;
- West Bengal Financial Rules, West Bengal Treasury Rules 2005, Guidelines of the Schemes and instructions issued by the State Government from time to time;
- Detailed Project Reports of the schemes;
- Approved Draft Development Plan (DDP) / Annual Development Plan (ADP);
- Other rules/ regulations / resolutions / norms / laid down procedures concerning activities of the municipality in the BOC and CIC meetings.

8.1.6 Audit observations

8.1.6.1 Budgetary control and financial management

Budget is a financial plan describing proposed expenditure and means of financing the same. It embodies the estimated receipts and expenditure (both revenue and capital) for a financial year. It plays an important role in planning and controlling operations of a municipality.

(a) Preparation of budget

Scrutiny of records of the municipality revealed that estimates were made without grouping them under the relevant head as prescribed under rules. As a result, receipts or expenditure of a year under a particular head / activity could not be analyzed and compared with actual. Prescribed codifications were not followed till 2010-11 and those adopted in 2011-12 were also erroneous. Salary grant, dearness grant, bonus, pension and fixed grant (all falling under revenue grants), contribution, etc. were shown⁵¹ under the same / different group with assigned revenue and or other Central / State schemes. The assigned revenue and State Finance Commission (SFC) grants were part of revenue receipt. But such revenues were partially shown as capital receipts⁵².

⁵¹ In 2010-11 and 2011-12.

⁵² In 2007-08 (SFC & MV), 2008-09 (SFC), 2009-10 (SFC) and 2010-11 (SFC).

(b) Provision and actual

Budget estimates (revised) and actual receipts and expenditure thereagainst for the period 2007-08 to 2011-12 as computed from budget documents and receipt and payment statements furnished by the municipality are as under:

Table 25**(₹ in lakh)**

Year	Category	Receipt			Expenditure		
		Revised Estimate	Actual	Shortfall(+) / Excess(-)	Revised Estimate	Actual	Saving(+) / Excess(-)
2007-08	Revenue	887.18	2015.69	(-) 1128.51	955.92	1093.64	(-) 137.72
	Capital	3029.69	2238.83	(+) 790.86	3348.01	1341.96	(+) 2006.05
2008-09	Revenue	2141.66	756.78	(+) 1384.88	870.55	854.05	(+) 16.50
	Capital	5818.38	2086.60	(+) 3731.78	6434.58	2931.86	(+) 3502.72
2009-10	Revenue	2361.67	2209.25	(+) 152.42	1695.19	1036.15	(+) 659.04
	Capital	3489.06	5921.69	(-) 2432.63	4155.54	5548.49	(-) 1392.95
2010-11	Revenue	2683.89	1798.62	(-) 885.27	1800.60	1385.74	(+) 414.86
	Capital	8736.89	4598.13	(-) 4138.76	9620.18	7338.45	(+) 2281.73
2011-12	Revenue	2864.68	1262.62	(-) 1602.06	2698.20	2526.86	(+) 171.34
	Capital	1488.02	3155.55	(+) 1667.53	992.19	3295.72	(-) 2303.53

Analysis of budget estimates revealed that there was wide gap between estimates and actuals. Audit noticed that, the municipality incurred excess capital expenditure of ₹ 1392.95 lakh and ₹ 2303.53 lakh in 2009-10 and 2011-12 respectively. Further, there was also an excess revenue expenditure of ₹ 137.72 lakh in 2007-08. The excess expenditure in revenue as well as capital sector was incurred from accumulated unspent schematic grants. Thus, the entire expenditure of ₹ 3834.20 lakh was unauthorized as it was not sanctioned by the appropriate body. Shortfall and excess in estimates were indicative of absence of realistic assessment of resources by the authority.

(c) Budgetary control

The prescribed forms and heads of accounts with reference to budgeting centre along with the details of function and functionaries were not adopted. This inappropriate presentation of budget did not co-relate / depict actual receipt / expenditure of a function / service.

A few mismatches in budgeting are illustrated below:

Table 26

Year	Items	Nature of mismatch
2007-08	Administrative grants, assigned revenue and schematic grants.	The grants falling under different heads were grouped together.
2008-09	Administrative grants, assigned revenue and schematic grants.	-do-
	Trade licence fees and Advertisement tax.	Tax and non-tax revenues were grouped together.
2009-10	Administrative grants, assigned revenue and schematic grants.	The grants falling under different heads were grouped together.
	Deposits, schematic grants and SFC.	Both revenue and capital receipts grouped under capital sector.
2010-11	Administrative grants, assigned revenue and schematic grants.	Grouped together irrespective of their nature and objectives.
2011-12	Deposits, recovery of cost of materials and recovery of advance salary.	All shown under revenue receipts with nil estimates in capital sector.

As indicated above, mismatch in preparation of budgets was due to misclassification, improper grouping and non-adoption of standard heads of account and appropriate codes.

8.1.6.2 Maintenance of accounts

(a) Cash Book

The municipality did not maintain cash book in prescribed format except for 2009-10. Computerized transactions for the years 2010-11 and 2011-12 were incomplete. Confirmed closing balances were not available for any of the years under audit. Therefore, cash books were not exhaustive and reliable to that extent.

(b) Cash Management System

Audit noticed that cash-in-hand ledger depicted a cash balance of ₹ 88483087.79. However, as per the statement of cash balance furnished by the municipality, the same was shown as 'nil' which was contradictory. This indicated that the municipality did not record cash transactions in a proper way.

(c) Recording transactions

Audit noticed that the cashier deposited cash into the bank without entering the same into the cash book. The remittances, directly deposited into bank by the grantor, were also not posted in the cash book.

The expenditure did not reflect actual expenditure against a particular head of account. Only net amount was entered in the cash book and the ledger resulting in

short debit of expenditure in the respective head of account or grant. So the grant ledger never provided actual expenditure and the unspent balance on a particular date. The cost of a particular service was also not ascertainable because of non-segregation of function-wise expenditure.

(d) Preparation of Annual Accounts

As per the provision of Section 84 of the West Bengal Municipal Act, 1993, the municipality was to prepare the annual accounts (Balance Sheet), Income & Expenditure Accounts and Receipt & Payment Accounts of the year. The municipality was also required to prepare an accrual based balance sheet within six month of the close of a financial year⁵³. It was, however, observed that the balance sheets were not prepared for any of the financial years from 2006-07 to 2011-12.

8.1.6.3 Resource mobilization

Trend of inflow of resources for the last five years was as under:

Table 27

Category	2007-08	2008-09	2009-10	2010-11	2011-12
	(₹ in lakh)				
Own receipt	1111.12	810.20	1066.60	1742.53	1204.96
Assigned Revenue ⁵⁴	195.72	189.94	160.40	176.69	188.65
Admn grants ⁵⁵	400.81	364.03	563.44	560.26	592.75
State Finance Commission	133.94	136.92	135.79	207.49	0.00
Total	1841.49	1501.09	1926.23	2686.97	1986.36
Schematic grants	353.04	2025.91	4446.51	2820.28	608.98
Grand total	2194.63	3527.00	6372.74	5507.24	2595.34

(Source: Information furnished by municipality)

It would be seen from above that :

- Own receipts in 2010-11 was ₹ 1742.53 lakh which was attributable to receipts mainly from building plan sanction fees.
- There was no steady inflow from assigned revenue.
- There was huge slide in schematic grants in 2011-12.

⁵³ From the year 2006 – 07 onwards.

⁵⁴ The assigned revenue included share of taxes on entertainment, motor vehicle and trade, profession and callings.

⁵⁵ The State Government grants for administrative and establishment expenses included a portion of basic pay of the approved staff, full dearness allowance, relief on pension, gratuity and untied funds in compliance to the recommendations of State Finance Commission.

(a) Delay in periodical assessment

Maheshtala municipality had 94591 holdings as on 31 March 2007 with annual demand of ₹ 392.43 lakh. The last general assessment of annual valuation of holdings was effective from the year 2000. The subsequent periodic assessments were due in 2005 and 2010. It was noticed that the municipality did not make periodic assessment till March 2012. This resulted in low demand and consequent loss of revenue.

(b) Accumulation of arrears to the tune of ₹ 17.18 crore

Property tax is the main source of own revenue of a municipality. Annual demands, trend of accumulation of arrear and collection of property tax for last five years from 2007-08 to 2011-12 of the municipality were as under:

Table 28**(₹ in lakh)**

Year →	2007-08	2008-09	2009-10	2010-11	2011-12
Annual demand	401.62	402.57	407.50	395.49	416.68
Arrear demand	514.67	574.57	1351.76	1483.56	1622.22
Total demand	916.29	977.14	1759.26	1879.05	2038.90
Current collection	143.85 (36)	125.33 (31)	139.04 (34)	146.17 (37)	168.92 (41)
Arrear collection	71.25 (14)	119.80 (21)	112.97 (8)	122.08 (8)	151.45 (9)
Total collection	215.10 (23)	245.13 (25)	252.01 (14)	268.25 (14)	320.37 (16)

(Percentage of collection with reference to corresponding demand is given in bracket)

From the above table, it may be noticed that the overall collection ranged between 14 to 25 *per cent* only. Due to such low collection, the arrears accumulated to the tune of ₹17.19 crore⁵⁶ in 2011-12 which was more than four times the current demand.

(c) Shortfall of ₹ 20.22 crore in mobilization of own receipts

As per provision of the West Bengal Municipal (Finance and Accounting) Rules, 1999, a municipality shall collect 80 *per cent* of current property tax and 30 *per cent* of arrear demand. The scope of enhancement of resource and the shortfall in collection is given in **Table 29**:

⁵⁶ Total Demand – Total Collection i.e. ₹ 20.39 crore – ₹3.20 crore = ₹ 17.19 crore.

Table 29**(₹ in lakh)**

Category	2007-08	2008-09	2009-10	2010-11	2011-12
Arrear	514.67	574.57	1351.76	1483.56	1622.22
Annual demand	401.62	402.57	407.50	395.49	416.68
Collection target (arrear)	154.40	172.37	405.53	445.07	486.67
Collection target (current)	321.30	322.05	326.00	316.39	333.34
Total target	475.70	494.42	731.53	761.46	820.01
Actual collection	215.10	245.13	252.01	268.25	320.37
Shortfall	260.60	249.29	519.52	493.21	499.64

The table above indicated that total shortfall of receipts was ₹ 20.22 crore during 2007-08 to 2011-12. However, there was no recorded reason for such huge shortfall for years together.

(d) Loss of revenue of ₹ 19.31 lakh due to non-renewal of 19311 licenses

Under section 118 of West Bengal Municipal Act, 1993 every person engaged or intending to be engaged in any profession, trade or calling in a municipal area, shall obtain a certificate of enlistment and get the same renewed annually.

Audit noticed that 19311 traders did not renew their licenses during 2007-12. The Municipal Authority also did not monitor or pursue the same.

Thus, the municipality suffered a loss of revenue amounting to ₹ 19.31 lakh⁵⁷ during the period under audit.

(e) Loss due to remission on arrear

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 Councilors 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.

⁵⁷ Considering fee of ₹100 each.

Audit noticed that in contravention of the above provision, the municipality allowed remission directly on annual property tax amounting to ₹ 82.01 lakh⁵⁸ during the period under audit. The municipality did not record any reason for such irregular remission.

In absence of any provision in the Act, the remission of such huge revenue resulted in loss to the municipality.

8.1.6.4 Administrative Control

(a) Manpower Management

Maheshtala municipality was manned by 178 regular employees against 250 sanctioned posts in different cadre leaving a vacancy of 72 posts as of March 2012. The municipality did not take effective step to fill up those posts for better management of municipal activities. It was noticed that the municipality made 29 appointments during 2007 to 2012 though 41 posts fell vacant due to retirement / death / resignation during that period.

(i) Excess employees in the cadre of Lower Division Clerk (LDC)

The State Government sanctioned additional 24 supernumerary posts⁵⁹ in 1995 to facilitate absorption of erstwhile *Panchayat* staff whose services had been transferred to the municipality. It was observed in audit that all such staff had either retired/repatriated or promoted against regular vacancy prior to March 2012. So, such sanction did not exist as of March 2012. However, there were 76 LDCs against the sanctioned strength of 63 posts in the cadre. Thus, the appointment / promotion to 13 post of LDC was irregular.

(ii) Deployment of staff

Function-wise sanctioned strength was stipulated in the Government order for creation of posts. It was noticed that the municipality deployed manpower in contravention to the prescribed norms and thus compromising the effectiveness of the organization. Scrutiny of function-wise deployment of manpower revealed the following irregularities:

⁵⁸ ₹ 5.31 lakh (2007-08), ₹ 28.16 lakh (2008-09), ₹ 28.67 lakh (2009-10), ₹ 8.21 lakh (2010-11) and ₹ 11.66 lakh (2011-12).

⁵⁹ 16 in Group 'C' and eight in Group 'D'.

Public Health and Conservancy Department – The Department had only five *mazdoors* as on March 2012 against the sanctioned strength of 115 *mazdoors* and 15 mates. The conservancy function also got affected due to the absence of one sanitary inspector, two sanitary assistants, etc. There was overall shortage of 111 staff in the department.

Public Works Department - The municipality did not fill vacancy of three sub assistant engineers (SAEs), eight work *sarkars*, one surveyor, one draftsman and one helper but engaged 18 contractual staff as technical assistant in addition to excess deployment of 17 LDCs, two mates and 19 *mazdoors* for clerical job ignoring technical and field works.

Further, the municipality deployed four regular staff for extending service at railway ticket counter and in SC/SC/OBC Department of the State Government. So far the municipality did not recover any service charge or commission for extending such service to other departments. Such deployment without service charge was unjustified.

8.1.6.5 Implementation of Solid Waste Management

Municipal Solid Waste is generated from household, markets and slaughter houses. The waste consists of bio-degradable, non-biodegradable and inert materials. Management of solid waste has been devolved on the municipalities under the 74th Constitutional Amendment Act (Article 243W) as well as West Bengal Municipal Act, 1993. The municipalities had to perform such duties as laid down in the Municipal Solid Wastes (Management & Handling) Rules, 2000.

Maheshtala municipality took up solid waste management (SWM) in 17 wards (7, 11-14, 16, 17, 22-24, 27, 28, 30-33 and 35). The municipality did not furnish any information regarding disposal of waste in those un-covered wards.

The municipality collected (during October 2007 to March 2010) solid waste and dumped it in the trenching ground in a scattered manner through contractors. However, municipality engaged (November 2010 onwards) daily-wage labourers for collection of solid waste.

(a) Financial outlay

The year-wise provision and expenditure⁶⁰ under SWM is given below:

Table 30**(₹ in lakh)**

Year	Revenue			Capital		
	Budget (RE)	Expenditure	Savings(+) / Excess(-)	Budget (RE)	Expenditure	Savings(+) / Excess(-)
2007-08	16.50	28.07	(-) 11.57	97.96	45.58	(+)52.38
2008-09	40.30	0.00	(+) 40.30	73.00	15.87	(+)57.13
2009-10	21.00	12.98	(+) 8.02	73.00	2.36	(+)70.64
2010-11	27.00	9.06	(+) 17.94	83.30	NA	NA
2011-12	14.50	2.13	(+) 12.37	0.00	NA	NA
Total		43.18	(+) 67.06		63.81	

The revenue expenditure was incurred mainly on wages of 33 labours engaged for SWM, repair and maintenance, sweeping and cleaning equipments. The substantial savings of ₹ 78.63 lakh, during 2008-09 to 2011-12, indicated that the municipality did not utilize the budgeted expenditure for improving the facilities for disposal of waste.

Capital savings of ₹ 180.15 lakh in three years during 2007-08 to 2009-10 pointed to reducing development of required infrastructure despite substantial provisions. The shortfall in financial achievement indicated absence of planning and systemic management.

(b) Coverage

House-to house collection of solid waste was limited to very few wards till May 2010. The municipality conducted house-to-house collection through contractor from June 2010 to September 2010. In November 2011, the responsibility for collection of waste was entrusted to the councillors. The cost of collection was to be met at ward level from collection of fees at a prescribed rate and the activities be monitored by a ward level management committee. The municipality did not have any information regarding constitution and functioning of such committee. Fees were collected on municipal receipt but the receipts and the expenditure there-from were not accounted for in the municipal accounts.

⁶⁰ The budget and accounts of the municipality was not prepared with reference to prescribed functions / codes. The revenue expenditure towards the service was not depicted for 2007 – 08 to 2009 – 10. In absence of accounts, revenue expenditure during 2007 – 10 was obtained from subsequent budget documents.

Further scrutiny of implementation of SWM in six wards revealed that house-to-house collection remained limited to only 14 to 76 *per cent* of households.

Moreover, the municipality had distributed 236 tricycle vans during 2007-12 for house-to-house collection of solid waste. Audit, however, noticed that only 70 tricycle vans were in operation as of April 2013. The condition and whereabouts of remaining 166 vans were not on records.

(c) Segregation of waste at source not done

Segregation of solid waste means separation of waste into recyclable, biodegradable and inert material. Segregation at source is essential to reduce weight with simultaneous reduction of cost of carriage and processing.

The municipality did not collect segregated waste at source though primary household waste bins and tricycle vans were provided with specifically designed separated bins for bio-degradable and non-biodegradable materials. Procurement and issue of 33630 covered buckets of two different colours to the households, thus, became wasteful.

Further, the municipality provided storage facility in 17 wards with 38 movable metal containers with a capacity of 1.3 MT each.

Audit noticed that the municipality distributed (2007-08) 37 containers to 18 wards where house-to-house collection of solid waste did not exist. The scope and manner of utilization of the containers were not on record.

(d) Transportation

The municipality had seven vehicles for transportation of solid waste but they failed to attend to major parts of its storage sites daily leading to overflowing of containers. This also resulted in littering of wastes on the road.

(e) Disposal system

According to Municipal Solid Wastes (Management & Handling) Rules, 2000, biodegradable materials were to be processed, preferably by vermi-composting in order to minimize the burden of final disposal of wastes by sanitary landfill. The recyclable material was to follow the route of recycling. The land filling was to be restricted to non-biodegradable and inert materials along with residues of wastes after processing.

The municipality developed a disposal site (17 acres) at *Serengabad* (ward 35) in June 2007. The plant had a vermi-composting device measuring 200 m² and a separate cubicle for recyclable materials. The municipality reported (March 2009) to the WBPCB that 1.2 MT of organic compost was being produced per day. The basis of such report was not made available to audit.

8.1.6.6 Implementation of schemes / projects

Implementation and activities of a few schemes / projects was test checked during Audit. Audit findings are discussed below:

(a) Implementation of Mid-day Meal Scheme

Mid-day Meal (MDM) Scheme was introduced by the Government of India (GoI) with the objective to give a boost to universalization of primary education by increasing enrolment, retention of attendance of students and simultaneously impacting on nutrition of student in primary classes. The local authority was responsible for implementation of the scheme with free food grain and incidental cost provided by the GoI.

(i) Cash Component

The receipt and utilization of conversion cost during 2007-12 is given below:

Table 31

Year	Opening Balance	Receipt	Total	Expenditure	Closing Balance	Percentage of utilization
	(In ₹)					
2007-08	983728	2570600	3554328	2110609	1443719	59
2008-09	1443719	1383025	2826744	1098337	1728407	39
2009-10	1728407	22339206	24067613	9045401	15022212	38
2010-11	15022212	13597130	28619342	6625340	21994002	23
2011-12	21994002	21875766	43869768	18164318	25705450	41

It would be seen from the above that the municipality could utilize only 23 to 59 *per cent* of the available fund during 2007-08 to 2011-12. Such poor utilisation of grants during last five years resulted in accumulation of funds to the tune of ₹ 257.05 lakh and indicated that the grant releasing authority did not monitor actual utilization of fund. It also indicated that the MDM scheme was not implemented to the extent it was envisaged as funds are released based on the number of schools and student strength in a particular district.

(ii) Rice component

Receipt and utilization of rice during 2007-12 was as under:

Table 32

Year	Opening Balance	Receipt	Total	Utilization	Closing Balance	Percentage of utilization
(In quintal)						
2007-08	195.83	1840.37	2036.20	1636.54	399.66	80
2008-09	399.66	0.00	399.66	341.13	58.53	85
2009-10	58.53	1886.90	1945.43	376.64	1568.79	19
2010-11	1568.79	3580.97	5149.76	3159.88	1989.88	61
2011-12	1989.88	2413.95	4403.83	2332.41	2071.42	53
Total	195.83	9722.19	9918.02	7846.60	2071.42	79

From the above table, it may be observed that utilization of available stock was very low ranging from 19 to 61 *per cent* during 2009-10 to 2011-12.

(iii) Lapse of allotment of 2596.05 quintal of rice

In terms of guideline, the scheme was to be implemented by the municipality within its area. It was noticed that the Additional District Magistrate allotted rice to the municipality simultaneously directing the District Controller of Food & Supply to issue 'Delivery Order' directly to the concerned distributor.

Audit noticed that the distributor lifted only 2413.95 quintal of rice out of total allotment of 5010 quintal during 2011-12 resulting in lapse of allotment of 2596.05 quintal of rice. The municipality should have monitored the timely lifting of the allotted quantity of rice for distribution to the schools.

(iv) Monitoring

The municipality did not constitute Steering-cum-Monitoring Committees (SMC) during 2007-12 to oversee the management and monitor the scheme though provided in the guidelines. The municipality did not conduct physical verification to ensure quantity and quality of rice. The system deficiency coupled with lack of proper control of the municipality in monitoring and supervision resulted in poor implementation of the scheme.

(b) Basic Services to Urban Poor

The Basic Services to Urban Poor (BSUP) under Jawaharlal Nehru National Urban Renewal Mission (JNNURM) was launched with thrust on comprehensive

development of slums through composite projects for providing shelter, basic services and other related civic amenities to urban poor in an integrated manner.

The Government of India sanctioned an amount of ₹ 141.01 crore for implementation of BSUP project (comprising housing and infrastructural components) in three phases⁶¹. The sharing of fund of the project was as follows:

Table 33

(₹ in lakh)

	Government of India	State Government	KMDA	ULB	Beneficiaries' contribution	Total
Phase-I	2872.67	1731.38	472.39	157.46	524.40	5758.30
Phase-II	2800.11	1680.05	361.31	120.44	638.27	5600.18
Phase-III	1371.21	822.73	210.60	70.20	267.69	2742.43
Total	7043.99	4234.16	1044.30	348.10	1430.36	14100.91

(Source: Information furnished by municipality)

The inflow and outflow of the fund under phase-I and phase-II as of March 2012 revealed that while the municipality spent the entire fund available under phase I, only 70 per cent of available funds under phase II was utilized as shown below:

Table 34

(₹ in lakh)

Source of funds	Phase-I			Phase-II		
	Sanction	Release	Expenditure	Sanction	Release	Expenditure
Government of India	2872.67	2154.51	5029.54	2800.11	1400.06	2138.66
State Government*	2189.18	1724.99		1680.05	840.02	
KMDA	472.39	351.37		361.31	90.33	
ULB	157.46	117.12		120.44	60.22	
Beneficiary	524.40	524.40		638.27	650.10	
Loan	-	157.15		-	-	
Total	6216.10	5029.54	5029.54	5600.18	3040.73	2138.66

* Included additional grant of ₹ 20000 each for 2289 dwelling units

The municipality diverted an amount of ₹ 157.15 lakh (as loan) from BSUP phase-II fund to meet the shortfall of fund under phase-I.

⁶¹ The three phases were sanctioned on 21 March 2007, 7 March 2008 and on 9 February 2012 respectively (to be completed within 3 years from the date of sanction).

(i) Physical and financial progress**Phase-I**

The municipality started execution of phase-I in December 2007. The schedule date of completion of phase I was March 2010. But even after expiry of two years (March 2012), the municipality could not complete the project.

Table 35

Component	Unit	Phase-I		
		Target	Achievement	Percentage of achievement
Housing				
Physical	Number	2622	1496	57
Financial	₹ in lakh	3079.80	2634.82	86
Water supply				
Physical	Km	86.329	70.97	82
Financial	₹ in lakh	783.00	650.23	83
Drain				
Physical	Km	88.715	31.990	36
Financial	₹ in lakh	1004.26	615.21	61
CC road				
Physical	Sq.m.	190169	143492	75
Financial	₹ in lakh	1087.95	1060.86	98
Guard wall				
Physical	Km	2.248	1.100	49
Financial	₹ in lakh	44.15	21.60	49
Street light				
Physical	Number	2036	800	39
Financial	₹ in lakh	122.38	44.00	36
Community Seva Kendra				
Physical	Number	15	1	7
Financial	₹ in lakh	81.60	4.29	5
SWM (Purchase of dustbin)				
Physical	Number	216	Nil	Nil
Financial	₹ in lakh	12.96	Nil	Nil

Audit noticed that the following factors were responsible for shortfall in physical progress:

- The State Government increased (May 2008) cost of dwelling units (DUs) from ₹ one lakh to ₹ 1.20 lakh. The additional fund of ₹ 457.80 lakh for 2289 DUs was to be borne by the State Government. The municipality, however, received only ₹ 299.24 lakh and the balance amount of ₹ 158.56 lakh was not received till March 2013.

- The municipality revised the DPR estimates⁶² and also included various additional items. This enhanced the cost substantially.

The extent of increase in some of the items is illustrated below:

Table 36

Sl. No.	Components	DPR / SOR 2002	SOR 2007	Difference in rates	Remarks
		Amount (₹ / Meter)			
1.	Guard Wall	1869.88	2147.95	278.07	Increased due to revision of rates in SOR and additional items.
2.	Cement Concrete Road	570.00	712.00	142.00	Increased due to revision of rates in SOR and inclusion of additional earth work, brick work, etc.
3.	Surface Drain	1078.48	3872.38	2793.90	Increased due to revision of rates in SOR and additional work of RCC slab, etc.

- The Urban Development Department allowed (February 2009) price escalation up to 12 *per cent*. Accordingly the municipality executed 33 works above the sanctioned estimate ranging from 10 to 12 *per cent* involving an excess expenditure of ₹ 177.18 lakh.

Therefore, the municipality failed to achieve the physical target within the project cost.

Phase-II

The phase-II for construction of 2167 DUs was started in December 2009. Although the schedule date of completion was March 2011, the municipality could complete only 448 DUs as of March 2012 after incurring an expenditure of ₹ 2138.66 lakh. The municipality did not take up the infrastructure works of this phase.

The municipality sought (October 2012) permission of the State Government to wind up execution of infrastructural work of phase-II, phase-III and balance work of phase-I because of huge price escalation.

Following other irregularities was also noticed in implementation of the BSUP project:

- The municipality did not spend any amount towards Solid Waste Management.
- The municipality failed to construct 14 Community *Seva Kendra* due to non-availability of land.

⁶² From Schedule of Rate (SOR) – 2002 to SOR – 2007.

- Against the sanctioned cost of ₹ 122.38 lakh for 2036 street light⁶³, the municipality installed (December 2010) 800 solar photo voltaic street light through West Bengal Renewable Energy Development Agency at the subsidized cost of ₹ 44 lakh (@ ₹ 5500 each). However, balance work remained incomplete (December 2013).

(c) Implementation of Employment Generation Scheme

The State Government launched the Employment Generation Scheme in September 2005 with the objective of creating employment in urban areas as well as improvement and maintenance of civic infrastructure by direct engagement of urban poor. However, scrutiny of records revealed following irregularities.

- The municipality didn't maintain work register and details of stores used. The municipality failed to furnish any records for implementation of the scheme for the period from 2007-08 to 2010-11.
- The municipality did not maintain any register showing complete list of the urban poor eligible to participate as wage earners in the scheme. Therefore, the eligibility of the beneficiaries was not ascertainable.
- Municipality had spent ₹ 2.75 crore during 2007-12 but certificates of Ward Committee and / or Community Development Societies (regarding involvement of urban poor) were not made available to audit. As such, the employment of urban poor could not be vouchsafed in audit.

(i) Utilisation of grants

The municipality utilized ₹ 2.75 crore out of ₹ 4.83 crore⁶⁴ received during 2007-12. The annual expenditure during the period under audit varied between 15 and 47 per cent.

8.1.7 Conclusion

Performance of Maheshtala municipality, entrusted with the responsibility of local governance and providing better conditions and amenities to its residents through implementation of various Central and State Governments programmes, was adversely affected by weak resource mobilization and various control failures.

Budget management was flawed as would be evident from instances of wide variations between budget estimates and actual. Remission of taxes was allowed

⁶³ @ ₹ 6010 each.

⁶⁴ Including ₹ 0.81 crore as opening balance as on April 2007.

unauthorisedly. Non-observance of rules and guidelines affected the implementation of schemes *viz.*, Mid-day Meal, Basic Services for Urban Poor and Solid Waste Management, etc. The same was compounded by lack of monitoring mechanism.

Other organizational weaknesses as observed in audit included poor implementation of Solid Waste Management, delay in completion of projects and lacunae in establishment control and staff matters.

8.1.8 Recommendations

- Budget should be prepared realistically to avoid huge savings /excess expenditures.
- Prompt serving of demand notices, persuasion and taking penal action for non-payment of property tax, as provided in rules, are required for collection of revenues.
- System of maintenance of accounts and cash management may be streamlined through periodical / surprise physical verification, maintenance of records in prescribed forms and registers.
- The municipality may review contract management for ensuring timely completion of projects under Basic Services for Urban Poor and optimum utilization of resources.

8.2 Performance Audit of Management of Water Supply in Urban Area

HIGHLIGHTS

Around 35 per cent to 45 per cent of population in selected ULBs remained outside the urban water supply network.

[Paragraph 8.2.7.3]

Out of 33 ULBs whose information was available, only seven ULBs could achieve the benchmarked per capita Supply of Water. The average per capita water supply in nine ULBs was less than 50 per cent of the stipulated benchmark.

[Paragraph 8.2.7.3 (b)]

Consumption was not metered; only one ULB was having all the water connections metered.

[Paragraph 8.2.7.3(c)]

No mechanism for evaluation of unaccounted for water could be developed in any of the selected ULB.

[Paragraph 8.2.7.3(d)]

Achieving the benchmark in respect of continuity of water supply is a remote possibility; the ULBs under scrutiny had an average of five hours of water supply.

[Paragraph 8.2.7.3(e)]

Monitoring and testing of quality of water was not done in most (31 out of 35) of the ULBs.

[Paragraph 8.2.7.3(f)]

Revenue receipt show steady reducing trend in comparison to revenue expenditure during the period of audit.

[Paragraph 8.2.7.3(k)]

Staff position was meagre in comparison to both national and international standards.

[Paragraph 8.2.7.3(o)]

Blocking of fund of ₹ 61.58 crore and avoidable expenditure to the extent of ₹ 1.24 crore was noticed in Durgapur Municipal Corporation.

[Paragraph 8.2.7.5(a) (i) & (iii)]

Unfruitful expenditure of ₹ 18.28 crore and wasteful expenditure ₹ 0.36 crore due to delayed execution of approved water supply project under JNNURM was noticed in Kulti municipality.

[Paragraph 8.2.7.5(b) (i)]

Blocking of ₹ 7.23 crore in Siliguri Municipal Corporation towards non-completion of water supply scheme Zone X resulted in beneficiaries being deprived of treated water facility.

[Paragraph 8.2.7.5(d) (ii)]

Central assistance of ₹ 2.75 crore in NDITA could not be availed and NDITA had to incur expenditure of ₹ 1.18 crore.

[Paragraph 8.2.7.6(c)]

8.2.1 Introduction

West Bengal is relatively rich in water resources due to the three major river basins of the State, the Ganga, the Brahmaputra and the Subarnarekha. However, the population pressure on the State is tremendous with population density of 1028 persons per square meter. Urban Local Bodies (ULBs) accordingly have a considerable role to cater to the need of the population in terms of both quality and quantity of water supply. A Performance Audit (PA) on water supply was conducted to ascertain how far ULBs had discharged their duties.

The entry conference was held with State Urban Development Agency, representatives of Municipal Affairs Department, Kolkata Metropolitan Development Authority and other related officials in August 2013. Draft Performance Audit was issued to the Department in March 2014.

8.2.2 Organisational set up

State Government					
State Ministries / Departments					
Municipal Affairs Department	Panchayat & Rural Department	Urban Development Department	Public Health Engineering Directorate	Irrigation & Waterways Directorate	Water Investigation and Planning
Functions					
Urban water supply	Rural water supply	For water supply to KMA area	For water supply in non-KMA Area	Irrigation and waterways project	Minor irrigation projects/resource development

8.2.3 Objectives

Performance Audit on water supply by the Urban Local Bodies was conducted with the objective to assess whether -

- ULBs discharged the obligatory responsibilities of water supply effectively and efficiently.
- minimum standards/benchmarks in terms of quantity, quality and reliability of water supply were fixed.
- water supply service was run economically i.e. the revenue receipts being matched against revenue expenditure.
- control measures were taken to reduce Unaccounted for Water (UFW).
- water supply projects were executed efficiently and their objectives fulfilled.

- additional capital investment requirements were estimated for coverage of entire population from 2008 to 2023 (at five yearly intervals).
- participation of private agencies or attraction of private investment for this sector was induced.
- norms for deployment of staff for maintenance, control and monitoring of water supply were fixed and followed.

8.2.4 Audit Criteria

- West Bengal Municipal Act, 1993 (Act'93);
- West Bengal Municipal Corporation Act, 2006 (Act'06);
- West Bengal Municipal Corporation (Amendment) Act, 2009;
- Calcutta & Howrah Municipal Corporation Act, 1980;
- West Bengal Ground Water Resources (Management, Control and Regulation) Act, 2005;
- West Bengal Municipal (Finance & Accounting) Rules, 1999 (Rules, 1999);
- Nabadiganta Industrial Township Authority Rules, 2006; and
- Scheme guidelines.

8.2.5 Audit scope and methodology

Data for PA was obtained from respective Urban Local Bodies (ULBs), water supplying authorities and agencies executing capital works in the selected sample cities and towns. There is almost a complete absence of data on the financial aspects of these services (such as water tariff, income and expenditure on the service) as well as on the newly emerging aspects such as private sector involvement in municipal services.

Performance Audit covered 19 districts spread over sample of 35⁶⁵ out of 128 ULBs (119 municipalities, two notified area authorities, six Municipal Corporations and one Industrial Townships) from metropolitan and non-metropolitan cities and towns. While selecting ULBs, audit gave thrust on

⁶⁵ Asansol, Balurghat, Bankura, Baranagar, Barrackpore, Berhampur, Bidhannagar, Chandernagore, Contai, Diamond Harbour, Durgapur, Englishbazar, Gangarampur, Ghatal, Hooghly-Chinsurah, Islampur, Jhargram, Kamarhati, Kharagpur, Khirpai, Krishnanagar, Kulti, Mathabhanga, Nabadiganta, North Dum Dum, Panihati, Purulia, Rajpur-Sonarpur, Ranaghat, Raniganj, Sainthia, Siliguri, South Dum Dum, Taki and Uluberia.

proportionate representation of different class of ULBs. The audit looked at only the public provision of selected services but did not cover private arrangements made by individuals, communities or NGOs. The audit focused on the city or town as a whole and did not cover intra-city distribution of services.

8.2.6 Selection of samples

Selection of the ULBs was based on area, population and geographical coverage within each district. It was decided to select cities that have relatively better accessibility. Some towns were also selected in clusters in order to facilitate information collection. In the selected towns, only the area falling under municipal jurisdiction has been covered. Areas outside municipal jurisdiction i.e. rural areas have not been covered in audit. By following these rationales 35 cities / towns were selected.

8.2.7 Status of water supply

8.2.7.1 Legal framework

With the introduction of 74th Constitutional Amendment in 1992, ULBs are vested with the constitutional right for planning, designing, implementing and operation and maintenance of water and sanitation projects. In terms of West Bengal Municipal Act, 1993, it is an obligatory duty of the ULBs to provide quality potable water of required quantity, to all residents under their jurisdiction, as per norms, suggested by the Central Public Health and Environmental Engineering Organisation (CPHEEO) and accepted by Municipal Affairs Department, Government of West Bengal.

8.2.7.2 Benchmark indicators / norms of water supply

Municipal Affairs Department on the basis of norms suggested by the CPHEEO and the provisions prescribed in different Fund Guidelines, fixed benchmark indicators for water supply by ULBs in West Bengal as given in **Table 37**:

Table 37

Sl. No.	Indicator	Benchmark
1.	Coverage of water supply connection	100 <i>per cent</i>
2.	<i>Per capita</i> supply of water	a) 135 litres per capita per day (lpcd) in towns where sewerage system is exiting /contemplated. b) 70 lpcd in towns without sewerage system.
3.	Extent of non-revenue water	15 <i>per cent</i>

Sl. No.	Indicator	Benchmark
4.	Extent of metering	100 <i>per cent</i>
5.	Continuity of water supplied	24 hours
6.	Quality of water supplied	100 <i>per cent</i>
7.	Cost recovery	100 <i>per cent</i>
8.	Efficiency in collection of water charges	90 <i>per cent</i>

Against these accepted benchmarks, the audit findings emerged on the basis of information, data and comments, received from the selected ULBs in reply to the questionnaire issued, are described in the succeeding paragraphs.

8.2.7.3 Coverage of water supply connections

In the selected ULBs, 34.77 to 44.85 *per cent* of population remained outside the urban water supply network.

Eleven ULBs⁶⁶ out of 35 test checked ULBs, failed to provide water connection to 100 *per cent* population as per benchmarking, while 44.85 *per cent* residents of these ULBs remained outside municipal water supply network in the year 2008-09 and in subsequent four years, i.e. from 2009-10 to 2012-13, such figure stood at 42.58 *per cent*, 38.93 *per cent*, 34.89 *per cent* and 34.77 *per cent* respectively (**Appendix-18**).

It may be seen from the above that during four years 2009-10 to 2012-13, only 10.08 *per cent* population was additionally covered by municipal water supply network.

(a) In Rajpur-Sonarpur, Balurghat, Islampur and Siliguri more than 50 *per cent* of their population did not have access to municipal water supply during the period under audit. For Siliguri Municipal Corporation, the situation slightly improved in 2012-13 when 43.44 *per cent* of population remained outside the municipal water supply network.

Thus, 34.77 *per cent* urban population which were yet to be covered by the municipal water supply network remained dependent on private wells and other sources.

⁶⁶ Asansol, Balurghat, Gangarampur, Islampur, Kharagpur, Panihati, Rajpur-Sonarpur, Ranaghat, Raniganj, Siliguri and South Dum Dum.

(b) Per capita Supply of Water

Records of 33 ULBs⁶⁷ were made available against the selected 35 ULBs in respect of quantum of water supply (**Appendix-19**). Audit noticed that out of these 33 ULBs, only seven ULBs (Chandernagore, Bidhannagar, Balurghat, Mathabhanga, Englishbazar, Contai and Krishnanagar) achieved the stipulated benchmark in 2012-13. Shortfall in the remaining ULBs in that particular year ranged from six lpcd to 95 lpcd except for Durgapur Municipal Corporation where the shortfall was marginal (1.96 lpcd). The average *per capita* water supply in nine ULBs⁶⁸ was less than 50 *per cent* of their stipulated norms. The position of per capita water supply in 2012-13, compared to 2008-09, marginally improved in respect of 12 ULBs while in seven ULBs the position worsened and such position for the remaining 14 also remained unchanged.

Thus, with the passage of time the rate of increase in the quantity of water generated and distributed could not keep pace with the incremental growth of population in majority of the ULBs.

(c) Consumption not metered

Data revealed that metered connections were almost non-existent in 31⁶⁹ out of 35 ULBs audited. Of the four ULBs (Raniganj, Durgapur, Chandernagore and NDITA) where metered connections existed, Raniganj municipality had all the connections metered.

(d) Unaccounted for Water

One of the major problems in the water supply sector today is the high level of Unaccounted for Water (UFW) and this includes both physical losses as well as revenue losses (including theft of water through illegal connections). The acceptable level of UFW (as per CPHEEO norms) is about 15 *per cent*. Since meters were not installed on pipelines at the point of origin and at consumers end; the estimation of physical leakages as well as revenue losses were not ascertainable. The 11th five year plan of Municipal Affairs Department, West

⁶⁷ Taki and Diamond Harbour did not furnish reply.

⁶⁸ North Dum Dum, Rajpur-Sonarpur and Raniganj for 135 lpcd earmark. Berhampur, Kulti, Khirpai, Jhargram, Purulia and Gangarampur for 70 lpcd earmark.

⁶⁹ Asansol, Balurghat, Bankura, Baranagar, Barrackpore, Berhampur, Bidhannagar, Contai, Diamond Harbour, Englishbazar, Gangarampur, Ghatal, Hooghly-Chinsurah, Islampur, Jhargram, Kamarhati, Kharagpur, Khirpai, Krishnanagar, Kulti, Mathabhanga, North Dum Dum, Panihati, Purulia, Rajpur-Sonarpur, Ranaghat, Sainthia, Siliguri, South Dum Dum, Taki and Uluberia.

Bengal supported this fact but did not have plan or control measures to prevent it. Failure to ascertain and arrest this factor not only deprived the rate payers from having sufficient water supply but also contributed to loss of revenue of the ULBs.

(e) Continuity of water supply

Availability of continuous 24 hours of water supply in a day to the residents of the ULBs is the accepted benchmark and one of the major goals in Urban Renewal Projects. But with the exception of Contai municipality in the years 2011-12 and 2012-13, none of the test checked ULBs provided 24 hours of water supply in a day. The ULBs under scrutiny had an average of 5.36 hours of water supply in the year 2008-09 and in the following years (from 2009-10 to 2012-13), the average supply were 5.45 hrs, 5.57 hrs, 6.1 hrs and 6.1 hrs respectively (**Appendix-20**) indicating there was hardly any improvement over the years in spite of taking up water supply projects.

(f) Monitoring and testing of quality of water supply

A 100 *per cent* quality assurance for the supplied water is the accepted benchmark. To achieve this benchmark, monitoring and testing of quality is required to be done periodically by the ULBs at various stages of generation, distribution and supply. Audit noticed that the periodicity of testing quality of water for monitoring of raw water quality and that at distribution network was not fixed by the Municipal Affairs Department.

In 14 ULBs⁷⁰ (**Appendix-21**), no monitoring of quality of water was conducted either for raw water or at distribution network.

Audit noticed that laboratory facilities for testing water quality were not available in most of the sampled urban centres. For example, regular monitoring in this respect is being done by the Raniganj municipality, Durgapur Municipal Corporation and Asansol Municipal Corporation with the help of laboratory facility available at Asansol. Kulti municipality does not resort to such monitoring and testing even though it is neighbouring to Asansol. Similarly, while regular monitoring and testing of quality of water supply was done by the Chandernagore

⁷⁰ Bankura, Barrackpore, Berhampur, Diamond Harbour, Englishbazar, Hooghly-Chinsurah, Kamarhati, Kulti, North Dum Dum, Panihati, Rajpur-Sonarpur, Ranaghat, South Dum Dum and Taki.

Municipal Corporation, the same was not done by neighbouring Hooghly-Chinsurah municipality.

(g) Cost recovery of water supply schemes

In terms of the accepted benchmark, 100 *per cent* cost recovery of water supply should be achieved by the ULBs. But none of the municipalities could achieve this. The reasons for the same are analysed in the subsequent paragraphs.

(h) Water tariff

In the present scenario, most of the ULBs are dependent on grants from the Government of India and the State Government for building up water delivery infrastructure. Setting of water tariff has been a much discussed area which is not fully under the control of these local bodies. Thus, at present, independent investment and tariff setting decisions do not rest with the local bodies. They are mostly focused on operation and maintenance of the water supply infrastructure. Recovery of costs in the water sector in West Bengal is through tariff mechanisms. It is not carried out at present; some local bodies have been exploring innovative mechanisms for this purpose.

(i) Charging for Water

Water is not considered an economic good and therefore, is either provided at very low rates or free of cost. The rates fixed are also not revised frequently to match the prevailing costs of service, widening the gap between the cost of service and tariff charged (**Appendix-22**).

It was noticed that out of 35 test checked ULBs, 20 ULBs⁷¹ imposed water tariff; of which 12 ULBs⁷² imposed both domestic and industrial water tariff, seven ULBs⁷³ imposed only domestic tariffs and one ULB (Barrackpore) imposed only industrial water tariff. Range of domestic tariff was between ₹ five to ₹ 1500 and that of industrial tariff was ₹ five to ₹ 2000. Detailed scrutiny revealed that six ULBs⁷⁴ had neither imposed any water tariff nor collected any water charges. Another four ULBs (Baranagar, South Dum Dum, Panihati, Uluberia and

⁷¹ North Dum Dum, Kamarhati, Barrackpore, Hooghly-Chinsurah, Chandernagore, Ranaghat, Berhampur, Sainthia, Durgapur, Raniganj, Kulti, Kharagpur, Khirpai, Ghatal, Contai, Purulia, Balurghat, Islampur, Siliguri and Englishbazar.

⁷² Kamarhati, Hooghly-Chinsurah, Chandernagore, Berhampur, Sainthia, Durgapur, Raniganj, Kulti, Ghatal, Purulia, Siliguri and Englishbazar.

⁷³ North Dum Dum, Ranaghat, Kharagpur, Khirpai, Contai, Balurghat and Islampur.

⁷⁴ Bidhannagar, Taki, Rajpur-Sonarpur, Diamond Harbour, Jhargram and Gangarampur.

Asansol) collected water charges but tariff rates were not made available to audit. Further, six ULBs namely Hooghly-Chinsurah, Chandernagore, North Dum Dum, South Dum Dum, Baranagar and Ranaghat discontinued collection of water charges since 2010.

(j) Efficiency in collection of water charges

During 2008-09, water charges collected by the aforesaid ULBs was ₹ 8.16 crore. In the following four years (2009-13), the same were ₹ 9.12 crore, ₹ 7.54 crore, ₹ 8.38 crore and ₹ 9.39 crore respectively. Thus, there was virtually no steady growth in the succeeding years.

The ULBs did not maintain any data of water supply / demand nor its realization both current and arrears. As a result, audit could not verify whether the benchmark of 90 *per cent* realization of water charges could be achieved by them.

(k) Revenue receipt and expenditure

Lack of uniformity in the method of keeping municipal accounts across the towns in the state makes the analysis of revenue receipts and revenue expenditure a difficult task. Necessary expenditure is kept by Public Health Engineering Directorate (PHED), Kolkata Metropolitan Water and Sanitation Authority (KMW&SA), Kolkata Metropolitan Development Authority (KMDA) and Urban Local Bodies in different ways – some are kept department-wise while others are kept by major revenue expenditure headwise such as establishment, electricity, consumables and so on. This makes it difficult to segregate revenue expenditure for water department. These differences in the methods of keeping accounts reflect inconsistencies in the analysis of revenue receipts and revenue expenditure.

In respect of revenue receipts and revenue expenditure, data were available for 25 out of 35 ULBs test checked (**Appendix-23**). A gloomy picture has been revealed in terms of revenue receipts as a percentage of revenue expenditure, as is evident from the following table:

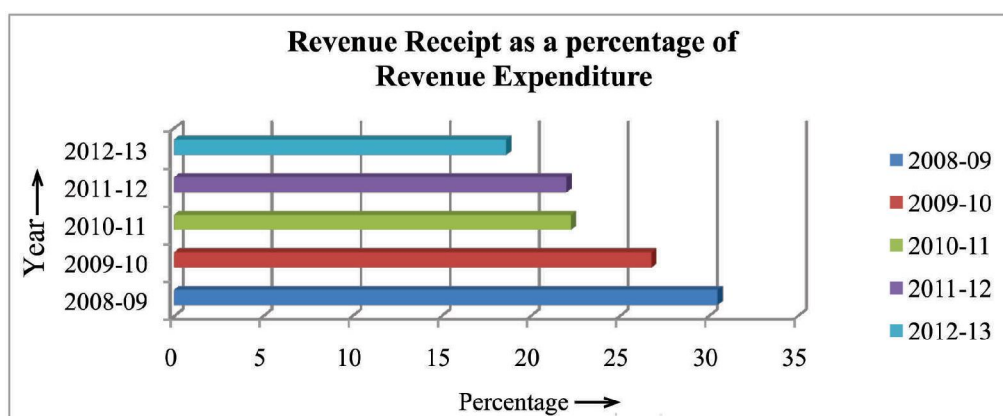
Table 38

Year	Revenue receipts (₹ in crore)	Revenue expenditure (₹ in crore)	Revenue receipts as a <i>per cent</i> of revenue expenditure
2008-09	13.64	44.68	30.51
2009-10	15.84	59.08	26.80

Year	Revenue receipts (₹ in crore)	Revenue expenditure (₹ in crore)	Revenue receipts as a per cent of revenue expenditure
2010-11	15.60	70.00	22.28
2011-12	18.13	82.26	22.03
2012-13	19.74	105.83	18.64

It may be seen from the above table that in the year 2008-09, combined revenue receipts of the aforesaid ULBs was ₹ 13.64 crore as against revenue expenditure of ₹ 44.68 crore; revenue receipts represented 30.51 *per cent* of revenue expenditure. In the subsequent four years, i.e., 2009-10 to 2012-13 revenue receipts as a percentage of revenue expenditure reduced to 26.80, 22.28, 22.03 and 18.64. This represented a drop of 38.9 *per cent* in revenue receipt as a percentage of revenue expenditure in 2012-13 in comparison to 2008-09.

It may be seen from the graphical representation presented below that there have been declining trend in revenue receipts as a percentage of revenue expenditure.



(I) Utilisation of production capacity

In absence of comprehensive State water policy, the independent regulatory authorities like individual municipalities and various departments of the State Government decide on policy issues. The data regarding quantity of water generated from different sources were kept by different authorities (like, Kolkata Metropolitan Water & Sanitation Authority, Kolkata Municipal Corporation, other ULBs and the private parties) but the quantity of distribution and supply and the quantity of water actually reaching the end users were neither maintained nor monitored. The connections are not metered; no structure was also developed for

arresting the unaccounted for water (UFW). This is one of the major draw backs in the existing urban water management. Thus, utilization of production capacity resultantly could not be evaluated.

(m) Water shortage

Shortage of water cannot be evaluated as the total quantity of water generated and total quantity of requirement are not known as explained above. As per Kolkata Development Report, 2007, the shortage of water may reach 59 *per cent* by 2025, as depicted in the table below:

Table 39

Year	Water Requirement (Million hectare meter, Mham)	Deficit (in <i>per cent</i>)
2000	10.85	38
2011	13.02	48
2025	16.60	59

Source: Kolkata Development Report 2007, p170 (based on 2001 census data).

As suggested in the above report, necessary action plan requires to be structured to make good such deficit. No such action plan was found to have been taken to address the issue.

(n) Unabated depletion of ground water

While some urban centres may depend entirely on surface sources, such as rivers, lakes and reservoirs, others may use a combination of surface and ground water sources. West Bengal Ground Water Resources (Management, Control and Regulation) Act, 2005 was introduced to control and regulate the usage of groundwater. West Bengal State Action Plan on Climate change (WBSAPCC) provides a direction towards alternative water sources as also the Building Rules of the ULBs have also adopted the mandatory use of rainwater harvesting systems in building plans to arrest the depletion of ground water.

Audit noticed that, in violation of the stated policy, the ULBs in West Bengal continued to depend on ground water as main source of water. Only five ULBs (Raniganj, Purulia, Siliguri, Durgapur and Kulti) supplied water entirely from

surface water sources as against 17 ULBs⁷⁵ who were entirely dependent on ground water (**Appendix-24**). Failure on part of the ULBs to tap surface water sources and implementing mandatory rain water harvesting contributed to unabated depletion of ground water.

In terms of water quality, arsenic contamination is severe in the state of West Bengal. Thus, dependance on groundwater sources has an additional impact on health issues in the state. The approach paper to the 11th Five year plan of West Bengal Municipal Affairs Department for the period 2007-12 has also supported this fact.

(o) Staff position

No norms stipulating the manpower was fixed as per the municipal rules and regulations. The staff position can be analysed by using indicators such as staff per 1000 connections or staff per km. of distribution lines. However, any attempt to analyse whether the water utilities / departments were overstaffed / understaffed or had the right number of staff would require a norm against which this can be judged. In the absence of such norms, only the situation as it exists can be described. The staff here refers to the total staff, including managerial, technical and O&M staff (**Appendices-25 & 26**).

(i) Staff per km. of Distribution Line

Eight ULBs⁷⁶ could not furnish any data in this matter, while Nabadiganta and Bidhannagar outsourced the work. There is about 0.02 to 14.24 staff per kilometre (**Appendix-25**) of distribution line in the ULBs test checked.

Such huge differences in number of staff engaged per kilometre amongst the individual ULBs imply that in absence of any fixed norm, in some ULBs there were shortages while in other ULBs there are excess engagement of staff per kilometre.

(ii) Staff per 1000 Connections

Nine ULBs⁷⁷ could not furnish any data in this matter. This apart, Nabadiganta and Bidhannagar outsourced the work. The audit indicated that in almost half of

⁷⁵ Barrackpore, Taki, Rajpur-Sonarapur, Diamond Harbour, Ranaghat, Sainthia, Khirpai, Ghatal, Jhargram, Contai, Bankura, Gangarampur, Balurghat, Islampur, Mathabhanga and Englishbazar.

⁷⁶ North Dum Dum, South Dum Dum, Panihati, Taki, Durgapur, Chandernagore, Howrah and Baranagar.

⁷⁷ North Dum Dum, Contai, Taki, Mathbhanga, Balurghat, Gangarampur, Purulia Chandernagore and Baranagar.

the ULBs test checked, the range is between less than one staff (0.73) to 14.82 staff (**Appendix-26**) per 1000 connections. It was 20 per 1000 connections in South East Asia⁷⁸, 93 in Mumbai, 68 in Delhi and 106 in Chennai.

Thus, there is a need to rationalise manpower with reference to national and international levels.

8.2.7.4 Capital Investments

ULBs incur capital expenditure on source development, adding new infrastructure and upgrading existing systems. Schemes for improving the existing infrastructure may be undertaken more frequently. Audit observed that capital expenditure was incurred on source development for laying new pipelines, adding new treatment plants, pumping stations, reservoirs and on digging new tube wells to cope up with the shortfall.

(a) Additional investment requirements

The coverage of population by public water supply system is 60.80 *per cent* in the sampled urban centres against 100 *per cent* coverage of population by water supply and the present Performance Audit aims to evaluate the procurement / mobilisation of required additional capital investments by 2013, 2018 and 2023.

Out of 35 ULBs test checked, water supply projects were taken up in 18 ULBs⁷⁹ to mitigate the demand of water (**Appendix-27**). Remaining ULBs did not take any initiative either to mitigate the present shortfall or to evaluate the future demand of the growing population to meet their requirement (**Appendix-28**). It was noticed that 16 of the above projects could not be completed in time. Scheduled date of completion of the projects was between March 2009 to March 2012 and the time overrun for all the projects varied from 12 to 50 months. A sum of ₹ 739.19 crore was released against sanctioned project cost of ₹ 1282 crore by March 2013 for these projects.

Scrutiny of records revealed that only six ULBs⁸⁰, completed their projects as of March 2013 whereas schedule dates of completion for Purulia and Kharagpur

⁷⁸ The Political Economy of urban water India and South East Asia.

⁷⁹ North Dum Dum, South Dum Dum, Panihati, Barrackpore, Hooghly-Chinsurah, Chandernagore, Krishnanagar, Berhampur, Uluberia, Asansol, Durgapur, Raniganj, Kharagpur, Khirpai, Contai, Purulia, Balurghat and Siliguri.

⁸⁰ Chandernagore, Krishnanagar, Uluberia, Asansol, Raniganj and Contai.

municipalities were not yet over. For the remaining 10 ULBs⁸¹, there has been substantial time overrun ranging between 12 and 50 months. Even the six completed projects were marred with time overrun of 26 to 48 months. Fund amounting ₹ 500.41 crore has already been released for the incomplete works **(Appendix-27)**.

Failure to complete projects within the schedule time resulted in blocking of fund to the extent of ₹ 500.41 crore and the residents of these ULBs were, thus, deprived of one of the fundamental civic amenities.

Scrutiny of the records of the projects taken up in six ULBs revealed various deficiencies as discussed in the succeeding paragraphs.

8.2.7.5 Execution of water supply projects

(a) Durgapur Municipal Corporation (DMC)

With the objective of ensuring comprehensive water supply coverage of the entire Corporation area as per norms and also to cater the bulk water demand of 8.45 Million Gallon per day (MGD), 'Water Supply Scheme phase III' was sanctioned at a cost of ₹ 126.81 crore in December 2009 and was scheduled to be completed in September 2011. Asansol Durgapur Development Authority (ADDA) was to execute the project.

(i) Blocking of fund – ₹ 61.58 crore

The project already suffered time overrun of 27 months. Even the tender for procurement of distribution pipelines and its laying was not finalized till March 2013 though an amount of ₹ 61.58 crore had already been incurred (up to March 2013) for implementation of the project. This not only resulted in blocking of entire amount but also defeated the objective of providing potable water to the entire population under the Corporation.

(ii) Loss of revenue

Such huge delay in completion also resulted in loss of revenue because one of the objectives of the project was to supply bulk water of 8.45 MGD which could have fetched substantial revenue to the Corporation.

⁸¹ Siliguri, North Dum Dum, South Dum Dum, Panihati, Barrackpore, Hooghly-Chinsurah, Durgapur, Khirpai, Balurghat and Berhampur.

(iii) Avoidable expenditure - ₹ 1.24 crore

Due to non-completion of the said project, DMC purchased clear water from Durgapur Project Ltd. (DPL) to maintain the supply within DMC area for which payment of ₹ 0.72 crore was made to Durgapur Project Limited and balance due amounting to ₹ 0.52 crore from them was yet to be paid.

(iv) DMC could not utilize the excess generation capacity of four MGD water to earn revenue from the industries

One 14 MGD water supply project was executed in 2004 for the DMC residents by Public Health Engineering Directorate, West Bengal. Out of capacity generation of 14 MGD, four MGD was to be distributed to different industries as per their requirement submitted to DMC. But after completion of the project, the industries did not take the required quantity of water and only 10 MGD water was being utilized out of the total capacity of 14 MGD. As a result, the DMC authority failed to utilize the surplus balance of the four MGD of available water.

(b) Kulti municipality

(i) Blockage of ₹ 18.28 crore and wasteful expenditure ₹ 0.36 crore due to delayed execution of approved water supply project under JNNURM depriving the beneficiaries

A scheme named 24X7 water supply scheme for Kulti municipality was sanctioned under JNNURM in January 2010 at an estimated cost of ₹ 133.71 crore. The DPR was prepared by Assansol Durgapur Development Authority (ADDA) by engaging an outside agency at a cost of ₹ 0.44 crore of which ₹ 0.36 crore was already paid. The cost estimate of ₹133.71 crore was prepared on the basis of PWD Schedule of Rates (SOR) 2007-08.

The Project could not start as the title of the land meant for the project was sub-judice but it was settled out of the Court in March 2013. Meanwhile, an amount of ₹ 28.84 crore lying with ADDA as central assistance received for this project was released to Kulti municipality in April 2012 for implementation of this project. Kulti municipality initiated action to implement the project with the technical help of the Municipal Engineering Directorate (MED) by procurement and laying of Ductile Iron (DI) pipes for the rising mains. Meanwhile, Kulti municipality prepared a revised detailed project report to meet the escalated price of the project for an additional amount of ₹ 85 crore. Kolkata Metropolitan Development

Authority (KMDA), the State Level Nodal Agency (SLNA) for this project in June 2013 based on suggestion of Government of India decided to abandon the project.



Figure :Kulti municipality pipes stacked without security

An amount of ₹ 18.28 crore was incurred towards procurement of DI pipes and soil investigation by March 2012. This huge quantity of DI pipes were found lying scattered at different places in the municipal area without any security as shown in the photograph above.

This apart, as the project was abandoned, ₹ 0.36 crore already spent for preparation of DPR was also rendered wasteful.

(ii) Additional expenditure of ₹ 2.14 crore incurred to provide minimum quantity of water due to delay in execution of the main project

Due to non execution of the above mentioned project, Kulti municipality installed four river bed tube wells with discharge of 160 KL per day to supply water to the inhabitants at the rate of 40 lpcd. Near about 4.672 km of pipelines was also laid for the purpose. A new scheme was also designed for installation of eight river bed tube wells to remove scarcity of water. Total amount of ₹ 0.53 crore was spent for this stop-gap project. The municipality also incurred an amount of ₹ 1.62 crore for another stop gap project on installation of five river bed tube wells with discharge of 975 KL per day. The municipality, thus, incurred a total amount of ₹ 2.14 crore in order to provide the minimum quantity of water to its inhabitants as the main project was abandoned.

(c) Raniganj municipality

Deficiencies of 10 MGD water supply project executed by ADDA for the Raniganj municipality

A 42 MLD/10 MGD water supply project for Raniganj municipality approved with a view to augment *per capita* water supply from 60 lpcd to 30-40 *per cent* of the population to 135 lpcd to the entire population, under JNNURM by the Central Sanctioning & Monitoring Committee (CSMC) in October 2006 at an estimated cost of ₹ 36.27 crore. The scheduled date of completion of the project was October 2009. It was also directed that no change in the scope of work should be effected without prior approval of CPHEEO.

ADDA executed the project on the basis of approved DPR with estimated cost of ₹ 36.27 crore. The project was partly completed for 21 MLD (against approved 42 MLD) in December 2012 incurring an expenditure of ₹ 37.81 crore.

The partly completed project was handed over by the ADDA to Raniganj municipality in July 2013. In the handing over note, no detailed physical specifications like capacity, dimension, etc. of reservoirs and pumps, length of rising mains and distribution lines, the design and drawings of all the components executed, etc. as well as other details like cost incurred for execution of each component of the water supply project were disclosed.

During physical verification of the said water supply project, following deficiencies were noticed.

- Out of six overhead reservoirs (OHR) constructed, there were visible water leakage from three OHRs.
- At *Rambagan* OHR, the water leakage was so excessive that the local people objected to allow storage of water at that OHR. Because of this, the same is filled in the evening and the water is distributed fully by the morning.
- *Jhatidanga* and *Girjapara* OHRs were not utilized for storage purpose. Water is distributed through pass lines by boosting pumps directly from source. Water is not being stored at another reservoir at Public Health Centre due to shortage of water. The expenditure incurred towards construction of these two OHRs, thus, rendered idle.

- No boundary wall / fencing were constructed for any of the OHRs to ensure safety and security. No input output meters were provided at any of the OHRs and pump houses except Collector Well thereby making it difficult to ascertain the water content or the OHR and quantity of distribution at any point of time.
- Only five MGD of Water is generated from sub surface of the river Damodar at *Damaliya*, through four pumps instead of DPR provision of 10 MGD of water to be generated through six pumps. Out of four pumps installed at Collector Well, one pump was stated to be inoperative by the pump operator. The water generated was stored at the UGR of 0.6 MGD. Therefrom, the water is sent to the distribution pump house. Even 24 hours a day running of three pumps operative at the collector well could only provide water at *Damaliya* UGR for sixteen hours of distribution. No water is stored in the OHR due to inadequate water received from the generation point.
- Out of six pumps in distribution pump house, four pumps were stated to be operative by the pump operator.

It was observed that both rising main and distribution pipe lines were laid only a few inches below the road surface and in some places, those were above the road surface. As a result, the sluice-valves appeared above the road surface. Due to such irregular laying of pipelines, not only the road width was reduced but the required earth cushion over the pipeline was missing.



Pipes being stacked here and there without security



The sluice-valves are appearing above the road surface

- Huge stock of DI pipes (429 pipes with total length of 2359.5 m) was found stacked at many places in the municipal area.

- Moreover distributed pipelines of approx 3500 meters were not laid in Zone-5 though as per sanctioned DPR 27.3 km of 100 mm diameter pipelines were to be laid; no such laying was actually done. Only six OHRs against DPR provision of seven, were constructed.

Audit noticed that for these deviations from the approved DPR, no approval from the CPHEEO was obtained in violation of the laid down provision.

It was further noticed that a revised DPR was prepared to complete the project fully at an estimated cost of ₹ 52.33 crore, which is under process of approval. In the revised DPR, such huge cost escalation was attributed to escalation of rates due to time overrun.

It was thus observed that the project was implemented in a deficient manner and monitoring and supervision was poor. Due to huge time overrun, the project cost increased from ₹ 36.27 crore to ₹ 52.33 crore. i.e., an increase of 44 *per cent* from the initial approved project cost. The basic objective of the project was also defeated because against projected 135 lpcd, the municipality could only provide about 75 lpcd of water to the inhabitants in spite of spending ₹ 37.812 crore.

(d) Siliguri Municipal Corporation

(i) Delay in completion of water supply scheme resulted in unfruitful expenditure of ₹ 30.36 crore

A water supply scheme at Siliguri Municipal Corporation (SMC) under JNNURM was sanctioned in January 2007 at an estimated amount of ₹ 32.97 crore. The schedule date of completion of the project was 15 January 2009. The entire amount of Government of India share of ₹ 15.83 crore was released and the State Government also released ₹ 14.52 crore out of its total share of ₹ 17.04 crore in four installments between December 2007 and March 2013. Thus, a total amount of ₹ 30.36 crore was released for the project. Audit scrutiny revealed that even after four years from the schedule date of completion, the water supply scheme could not be commissioned till March 2013. Out of seven OHRs, only two could be completed. Other works like laying of rising main and boundary walls of OHRs remained incomplete.

Though, an amount of ₹ 30.36 crore was already utilized for implementation of this scheme, SMC failed to improve *per capita* availability of potable water even by a single litre from the existing 70 lpcd as against CPHEEO norm of 135 lpcd.

Thus, due to inordinate delay in executing the water supply scheme, the entire expenditure rendered unfruitful besides depriving the people from portable drinking water.

(ii) Delay in completion of water supply scheme for Zone X resulted in blocking of ₹ 7.23 crore and beneficiaries being deprived of treated water facility

A Detailed Project Report was prepared to extend the facility of treated water through piped water supply system to ward no. 45 to 47 under a new independent zone i.e. zone X. The estimated cost of the work was ₹ 13.15 crore. The target population was one lakh. Audit noticed that by the end of 2010-11, the entire pipeline was laid at a cost of ₹ 7.23 crore, though the construction of OHR was yet to be completed. Furthermore, the land on which the said OHR was to be constructed belonged to the Agriculture Marketing Department, GoWB and the same was under the possession of Siliguri Regulated Market Committee under West Bengal State Marketing Board. The said Board on May 2008 conveyed its approval for construction of OHR on the land subject to final approval by the Agriculture Marketing Department. Though such approval was accorded in August 2008, SMC failed to take possession of the same for about three years. As a result, the entire project was stalled and the expenditure of ₹ 7.23 crore incurred on laying of pipeline, etc. remained blocked and the project remained incomplete thereby defeating its objective.

(e) Barrackpore and North Barrackpore

The 15 MGD surface water supply project for Barrackpore and North Barrackpore municipalities at an estimated cost of ₹ 129.51 crore was stalled because the project implementing authority, KMW&SA failed to obtain permission from the Barrackpore Cantonment Board for laying 1600 meter of 700 mm dia. pipeline within the Barrackpore Cantonment area, as a result the Underground Reservoir (UGR) already completed at Latbagan could not be connected. Thus, the construction cost of ₹ 102.02 crore so far released for completion of the project remained unfruitful depriving the residents of two municipalities from the benefit of the project.

8.2.7.6 Private participation

(a) Private participation in water supply in West Bengal

Private participation and private involvement in building, owning, operating, leasing and transferring of water resource facilities were recommended in National Water Policy, 2002. Scrutiny of records revealed that out of 35 ULBs under scrutiny, only Nabadiganta Industrial Township Authority (NDITA) engaged private sector for distribution and supply of potable water.

In 2008, Urban Development Department (UDD) formulated a water supply project for NDITA in PPP model, where the private partner was to bear 65 *per cent* of the estimated project cost of ₹ 26.07 crore and the remaining 35 *per cent* was to be funded by the Government of India through JNNURM.

The project commenced on February 2009 and completed in December 2010. Out of 283 identified holdings till September 2010, only 201 connections were given.

(b) Avoidable liability of ₹ 2.12 crore – NDITA

This water supply project does not include generation of water which was to be purchased by NDITA from KMC at a predetermined rate of ₹ four per KL and the same was to be sold to the private partner at the same rate for distribution and supply to the beneficiaries by them at the rate of ₹ 25 per KL. No formal agreement was executed with KMC for this purpose. KMC raised bill amounting to ₹ 2.73 crores against NDITA towards supply of 1515857 KL of clear water supplied between April 2011 and December 2012 @ ₹ 18 per KL. As per agreement with the private partner, NDITA was to receive only ₹ 0.61 crore from them @ ₹ four per KL for the above quantity of water. As a result, NDITA already shouldered a liability of ₹ 2.12 crore and also subject to a recurring liability of ₹ 14 per KL of water supply for allowing subsidized rate of ₹ four per KL to them. NDITA in reply, stated that KMC without showing any documentary evidence unilaterally claimed the rate of ₹ 18 per KL.

(c) Loss of opportunity to avail Central assistance of ₹ 2.75 crore as well as reducing financial liability of private partner due to faulty DPR

Construction of UGR, an essential requirement of the project, was not included in the DPR at the time of obtaining approval from the GoI. The same, subsequently, was constructed at a total project cost of ₹ 7.87 crore with the private partner and NDITA sharing 50 *per cent* each of the project cost. By not including the

construction of underground reservoir in the DPR, NDITA not only lost the opportunity to avail Central Assistance amounting to ₹ 2.75 crore but also ended up with additional expenditure of ₹ 1.18 crore due to reducing the private partners share of expenditure from 65 *per cent* to 50 *per cent*.

Thus, due to non inclusion of the said construction in the DPR, NDITA had to bear the financial burden of ₹ 3.94 crore which otherwise would have been financed through Central assistance (₹ 2.75 crore) and by Private partner (₹ 1.18 crore).

8.2.8 Conclusion

ULBs failed to discharge the obligatory responsibility of water supply to the urban population effectively & efficiently. The supply was far from achieving the benchmarks fixed in respect of ensuring quantity, quality, reliability and continuity of water supply. The water supply service was not run economically i.e. revenue receipts were much below the revenue expenditure. Water was not treated as economic goods. Control measures were not taken to reduce Unaccounted for Water and metering of the connections was not done. The water supply projects were not executed efficiently and their objectives were not fulfilled. Responsibility for carrying out capital works, in all cities and towns did not rest with a single State level agency and the operation & maintenance function of the project was with the local body. Additional capital investment requirements were not properly estimated for full coverage of population from 2008 to 2023 (at five yearly intervals). No significant progress was made in creation of new surface water sources resulting in steady depletion of ground water table across the state, in view of the expanding urbanisation and more and more multi-storeyed buildings being constructed. Periodical monitoring and testing of quality of water was not being done in some of the Urban Local Bodies.

8.2.9 Recommendations

- Prevalent orders regarding charging of water from consumers needs to be adhered to.
- Capacity building in urban centres is to be developed for estimation of Unaccounted for Water.

- Metering of connections, both for bulk supply and small supply, may be ensured.
- Tariff structure may be modified at regular intervals, indexed to inflation and power tariff.
- Ground water depletion may be controlled by making the rainwater harvesting mandatory in all Urban Local Bodies while sanctioning of the building plan and identifying new surface water source.
- Additional capital investments are required to cover the presently uncovered population by water supply and also cover the population that will be added to the urban population during 2008-23.

CHAPTER IX

OTHER IMPORTANT CASES

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OTHER IMPORTANT CASES

KOLKATA MUNICIPAL CORPORATION

9.1 **Extension of undue benefit to a private medical research institute**

Kolkata Municipal Corporation leased out a prime piece of land to a private medical research institute (MRI) irregularly and reduced the lease rent by one third. Corporation did not take adequate measures to safeguard its financial interest and suffered loss of revenue on multiple fronts.

Kolkata Municipal Corporation (KMC) decided in September 1999 to develop a piece of land (measuring 57.06 *katha*- approx 3820 m²)⁸² located at New *Alipore* by establishing a commercial complex along with a medical diagnostic complex and air conditioning community hall on Build-Operate-Transfer (BOT) basis. Audit observed the following irregularities in implementation of the Project

9.1.1 **Selection of the BOT operator and allotment of work**

KMC executed⁸³ (June 2000) an agreement with a private construction agency, being the successful bidder out of three bidders, for development of the said premises.

The offer of the Agency to KMC included:

- 1423.32 m² of space or ₹ 1.5 crore in lieu of the space in four equal installments;
- Air conditioned community centre and diagnostic centre measuring 2000 m²;
- Ten numbers of open car parking space measuring 1500 sq. ft. for exclusive use of KMC.

Further, the agency would lease out the leftover space (after leaving the KMC share in terms of their offer) for 99 years at a price as may be fixed by them and a monthly rent of ₹ 50 per m² of built up area was to be paid to KMC. The rent was subject to revision every five years at the discretion of KMC.

Initially, the project was to be completed within two years which was later extended for one more year. However, first agency, after two and half year after

⁸² 71/1, *Humayun Kabir Sarani* formerly G Block New *Alipore*, Kolkata - 700 033.

⁸³ *Vide* MIC resolution item No. M216.10 dated 4 February 2000.

the agreement, assigned (March 2003) all the rights and obligations of the agency to another private agency. However, as per clause 17 of the original agreement between KMC and first agency, the agency had no power to sell, mortgage, create charge, give lease or transfer the premises.

Further, after six months, the assignee (*i.e.* second agency) was amalgamated⁸⁴ with a private medical research institute (MRI) and the latter acquired all rights and obligations under the development programme. But as per clause 17 of the original agreement⁸⁵, first agency had no power to sell, mortgage, create charge, give lease or transfer the premises.

Consequent upon the merger, KMC entered (August 2004) into a lease deed with the private MRI and leased out the land to it for 99 years, renewable for another two terms of 99 years on satisfactory performance of the lessee.

Acceptance of assignment deed between the two agencies and subsequently entering into lease agreement with MRI on the basis of assignment deed and amalgamation was irregular as only the first was selected through a competitive bidding process.

Moreover, the main objective of the development of the land was to establish a commercial complex with a medical diagnostic center and air conditioned community hall (the last two were to be owned and operated by KMC) and all the floors of the said commercial complex were to be used for purposes as specified in the building plan approved by KMC. However, MRI carried out the construction of the complex with a view to set up a multi specialty hospital in place of commercial complex without taking prior approval from KMC authority for such deviation.

Even the monthly rental of covered area was slashed from ₹ 50 per m² per month to ₹ 50 per m² per quarter inclusive of all rates taxes and other obligations like municipal taxes, surcharges, etc.

KMC, in its reply, justified (September 2013) such deviation stating that super specialty hospital means and includes a diagnostic centre within it and that as per social objective necessity and importance of a super specialty hospital prevails over necessity of a commercial complex.

⁸⁴ In terms of order of High Court, Kolkata dated 24 September 2003.

⁸⁵ Between KMC and first agency.

However, after taking over all the rights and obligations, changed the objectives of the project and approval of the authority (who had approved the project initially *i.e.* MIC / BOC) for such deviation was not on record.

Apart from this, KMC also leased out 2000 m² area reserved for its own use to MRI (without inviting tender) for 99 years at a one time consideration of ₹ two crore⁸⁶ and waived off even quarterly rent for that area.

KMC stated that the prevailing social condition in the area of project was not congenial to run any establishment smoothly and the portion (2000 m²) allotted to KMC would hardly have a forward buyer, being located at extreme corner of New Alipore.

Audit observed that KMC, in fact, had contradicted its own original proposal wherein the same area had been described as “the busiest part of South Calcutta having a high potential of business opportunity”.

Thus, the decision of KMC, regarding leasing out of 2000 m² built up portion, was not based on fact and the decision for leasing out 2000 m² area at a price was not based on commercial consideration.

9.1.2 Short realisation of ₹ 2.89 crore towards lease rent

As per the lease agreement between KMC and first agency, the lease rent was fixed at ₹ 50 per m² per month on built up area. However, KMC leased out the same to MRI @ ₹ 50 per m² per quarter (inclusive of all municipal taxes) on built up area. As a result, MRI would pay only one third of the original lease rent.

Thus, due to reduction of lease rent, KMC had to incur loss of ₹ 2.89 crore⁸⁷ till March 2013.

KMC (September 2013) stated that lease deed was duly executed by the highest authority and had been duly registered and a legal document should sustain as per law unless it was rescinded by appropriate provision of law. KMC further added

⁸⁶ @ ₹ 10000 per m² *i.e.* ₹ 930 per sq. ft.

⁸⁷ Lease rent has been calculated w.e.f. 1 January 2004 as Revised scheduled date of completion was 6 November 2003:
Built up area = 7816 m². Total number of months from January 2004 to March 2013 = 111 months;
Total rent @ ₹ 50 / m² / month = ₹ 50 X 7816 m² X 111 months = ₹ 43378800;
Total lease rent as per lease agreement with MRI (from January 2004 to March 2013) = ₹ 50 X 7816 m² X 37 quarters = ₹ 14459600
Reduction in lease rent = ₹ 43378800 – ₹ 14459600 = ₹ 28919200.

that the lease deed was now under active consideration to protect the interest of KMC legally and suitably.

Though the lease deed (signed on 16 July 2005) was signed by the Municipal Commissioner, neither there was any recorded justification for reduction of the lease rent nor for indicating that the lease rent was inclusive of all municipal taxes. Apart from the above, Municipal Commissioner also did not put his initials on each page of the contract and the 'specimen form for ten fingerprints' (attached with the lease deed) was also left blank which leaves scope for manipulation by way of unauthorized addition and alteration in the terms and conditions of lease deed.

Audit scrutiny also revealed that the market value of the property (on which development project was undertaken on BOT model) in 2005 was ₹ 45.92 crore and KMC leased out such a prime land at a price below the market value as it could receive only ₹ three crore till date. KMC, therefore, did not take adequate measures to safeguard its interest.

KMC stated (September 2013) that land was leased out on the basis of open tender and in compliance with the provisions of KMC Act, 1980.

The project was, however, to be executed on BOT basis not on lease basis.

9.1.3 Unrealized lease rent of ₹ 4.34 crore

Audit scrutiny revealed that the lease rent (para 9.1.1), even on quarterly basis, remained unrealised as of March 2013. Subsequent to amalgamation of second agency with MRI, the latter had acquired all the rights and obligations of the former towards the project.

Further, the MRI did not pay any lease rent till date on the pretext that the building was incomplete. But Audit noticed that the hospital of the MRI got ISO certification in December 2006 and it was also a CGHS (Central Government Health Scheme) empanelled hospital. Therefore, plea of MRI was without any basis. Nevertheless, since the scheduled date of completion of the project was 6 November 2003 (revised), the lease rent became due from December 2003 onwards. Thus, the lease rent payable by MRI from January 2004 to March 2013 was ₹ 4.34 crore (as per original agreement), which remained unrealised till date. KMC did not initiate any action to realise the lease rent.

KMC stated (September 2013) that authority was giving due consideration against any revenue loss and initiate lawful measures to make good any loss.

9.1.4 Loss of ₹ 1.70 crore due to wrong fixation of lease rent

The quarterly lease rent payable by MRI (*i.e.* ₹ 50 per m²) was inclusive of all municipal taxes. Authority under which such fixation was carried out was not available on records. It was also not clear as to how the revenue would be distributed under the heads ‘rent’ and ‘municipal taxes’.

Further, the annual valuation of the hospital building stood at ₹ 4087500. Thus, quarterly property tax including surcharge stood at ₹ 459844⁸⁸. This way, a total of ₹ 1.70 crore was realizable from MRI had the rent not been fixed inclusive of municipal taxes. Interestingly, the amount of municipal tax (₹ 1.70 crore) receivable from the building was more than the amount of rent (₹ 1.45 crore) receivable in terms of lease agreement.

Thus, KMC committed itself to suffer recurring annual loss.

KMC stated (September 2013) that concept of municipal tax was not considered in the MIC agenda (approved on 30 September 1999) and was on the basis of offer made by the party through open tender.

The reply does not synchronize with terms and conditions of the original agreement signed between first agency and KMC wherein it was mentioned that a monthly rent of ₹ 50 per m² of built up area would be paid by the lessee to KMC. Further, such action was taken without approval of the competent authority.

9.1.5 Loss of revenue amounting to ₹ 85.48 lakh on account of building plan sanction fee

Due to multiple deviations from the development agreement and change in nature of use of the complex, MRI should have got the building plan sanctioned from KMC for constructing hospital building and completion certificate before putting the building to use. However, it did not obtain the sanction of building plan and completion certificate. Total amount of building plan sanction fee and fee for issuing completion certificate payable was ₹ 85.48 lakh (**Appendix-29**) which

⁸⁸ AV assessed by KMC = ₹ 4087500; Property Tax = 40% of 4087500 = ₹ 1635000; Surcharge = 25% X 50% X ₹ 1635000 = ₹ 204375; Total municipal tax = ₹ 1635000 + ₹ 204375 = ₹ 1839375 per annum. Quarterly municipal tax = ₹ 1839375 / 4 = ₹ 459844
Total Number of quarters (from April 2004 to March 2013) = 37
Total municipal tax (from January 2004 to March 2013) = ₹ 459844 X 37 = ₹ 17014228.

was not realised from MRI. KMC also did not take any action to collect the above amount.

9.1.6 Payment of ₹ 30 lakh by MRI to KMC

As per the development agreement, a sum of ₹ 1.50 crore would be paid by the first agency to KMC in four equal installments and the same development agreement was to be honored by second agency and subsequently by MRI. However, KMC could realize only ₹ 1.20 crore as of March 2013 and an amount of ₹ 30 lakh remained unrealised till date. KMC did not take any action to realize the outstanding dues.

KMC admitted (September 2013) the above.

9.1.7 Conclusion

KMC leased out a prime piece of land at a price below the market price and allowed the agency to change the aspect of development thereby frustrating the objectives of the project. KMC leased out 2000 m² of area without market survey. These, coupled with wrong fixation of lease rent, jeopardized financial interests of KMC.

9.2 Non-recovery of Cess amounting to ₹ 41.34 crore resulting in loss of municipal revenue of ₹ 41.34 lakh

Kolkata Municipal Corporation did not collect cess of ₹ 41.34 crore at the time of sanctioning building plans during 2008-09 to 2011-12 and suffered loss of ₹ 41.34 lakh towards cost of collection.

In terms of Section 3 (1) of the Building and Other Construction Workers' Welfare Cess Act, 1996, a cess shall be levied and collected at such rate not exceeding two *per cent*, but not less than one *per cent*, of the cost of construction incurred by an employer.

The Section 3 (2) of the Act, *ibid*, further prescribes for advance collection of cess through a local authority where approval of building or other construction work by such local authority is required.

The State Government stipulated (December 2007) that for every Urban Local Body (ULB), construction contractor and individual, who employ workers in any building or construction work in relation to his own residence, shall be liable to

pay a cess at the rate of one *per cent* of the cost of construction incurred by them, if the cost exceeds ₹ 10 lakh. The ULBs shall collect the cess through demand drafts alongwith the applications for sanctioning building plans.

Scrutiny of records revealed that Kolkata Municipal Corporation sanctioned 10623 building plans⁸⁹ during the period from 2008-09 to 2011-12 and the construction cost for the said buildings was ₹ 4134.12 crore as detailed below:

Table 40

Year	Area sanctioned u/s 393 ⁹⁰ of KMC Act	Area sanctioned u/s 394 or u/s 72 ⁹¹ of KMC Act	Total area sanctioned	Cost of Construction ⁹²	Cess to be collected (@1% of total cost of Construction)
	(In m ²)			(In ₹)	
2008-09	1651214.144	176949.776	1828163.92	9872085168.00	98720851.68
2009-10	1602905.399	61374.753	1664280.15	8987112820.80	89871128.21
2010-11	1963205.64	230538.61	2193744.25	11846218966.20	118462189.66
2011-12	1892133.64	77459.18	1969592.82	10635801211.80	106358012.12
Total			7655781.14	41341218166.80	413412181.67

(source : Records of KMC)

As such KMC was to collect cess amounting to ₹ 41.34 crore at the rate of one *per cent* of the estimated cost of construction (i.e. ₹ 4134.12 crore). Thereafter, KMC was required to deposit the cess with the Board retaining one *per cent* with them as cost of collection⁹³.

On the other hand, violation of the Government orders and non-collection of the cess amounting to ₹ 41.34 crore, denied the social welfare for workers intended under the Act. KMC also lost the opportunity to earn revenue of ₹ 41.34 lakh⁹⁴ towards cost of collection.

KMC replied that decision (August 2013) to impose labour cess with effect from 1 September 2013 had since been taken.

KMC further stated (September 2013) that there was previously no procedure for collection of Labour Cess and the owner / developer / contractor perhaps deposited Labour Cess directly to the Labour Welfare Board.

The reply is not tenable as onus of collecting the cess was bestowed on the ULB and not on the individual owner / developer / contractor.

⁸⁹ Having construction cost of ₹ 10 lakh and above.

⁹⁰ For erection of building.

⁹¹ For addition to or repairs of buildings.

⁹² Computed at the minimum rate of ₹ 5400 per m² for IPS flooring.

⁹³ Vide memo No. 6895 – F dated 11.09.06 of Finance Department, Government of West Bengal.

⁹⁴ @ of one *per cent* of total cess collected.

9.3 Unauthorized expenditure on repairing and maintenance of bridges / flyovers - ₹ 53.18 lakh

Kolkata Municipal Corporation executed repairing and maintenance works in nine bridges / flyovers during the period February - March 2012 beyond its jurisdiction. As a result, the entire expenditure of ₹ 53.18 lakh incurred by KMC from its revenue fund for this purpose was unauthorized.

As per Section 344 of the Kolkata Municipal Corporation (KMC) Act, 1980, all public streets, squares, parks and gardens vested in the Corporation shall be under the control of the Municipal Commissioner and he shall cause the same to be maintained, controlled and regulated in accordance with the provisions of the KMC Act and the Rules and the Regulations made there under. Section 346 of the Act, *ibid*, stipulates that public streets should be classified in six categories, *viz.* Category I : Arterial roads, Category II : Sub-arterial roads, Category III : Collector roads, Category IV : Local roads, Category V : Pedestrian pathways and Category VI : Footpaths. Hence, bridges and flyovers are not classified as public streets in terms of the KMC Act.

Moreover, as per Comprehensive Mobility Plan (CMP)⁹⁵ for Kolkata Metropolitan Area (KMA), the main functions of KMC (statutory local authority) are:

- ‘repair and maintenance of roads belonging to KMC’,
- ‘implementation agency for planning regulations’, and
- ‘coordination and supporting all utility diversion work related to road infrastructure construction’.

Thus, repairing and maintenance of bridges and flyovers was not the responsibility of KMC in the CMP for KMA.

In September 2011, an action plan⁹⁶ (comprising of medium and short term action plans) was drawn up for ‘Urban Beautification’. Under short term action plans, the duties of KMC were limited to cleaning of roads, dustbins and pay-n-use toilets only.

⁹⁵ Paragraph 2.7 (Institutional set-up for managing urban transportation) of the Comprehensive Mobility Plan (CMP) for Kolkata Metropolitan Area (KMA), August 2008 (an initiative of the Government of West Bengal).

⁹⁶ Source: ‘Proceedings of 1st Meeting of Committee on Urban Beautification held on 10 September 2011’ issued by the Urban Development Department, Government of West Bengal, under endorsement No. 2104-S / UD dated 15 September 2011.

However, scrutiny of records revealed that KMC executed repairing and maintenance related works in nine bridges / flyovers during the period February – March 2012 and incurred an expenditure of ₹ 53.18 lakh from its revenue fund as detailed below.

Table 41

Sl. No.	Borough No.	Nature of work	Under jurisdiction of	Cost* (₹ in lakh)
1	VIII	Colouring and painting at <i>Dhakuria</i> Bridge	Kolkata Improvement Trust (KIT)	8.89
2		Painting of <i>Bijon Setu</i> - both side of railway line		10.22
3		Painting of <i>Gariahat</i> fly-over	Howrah River Bridge Corporation	9.88
4 (i)	IX	Maintenance & painting of <i>Durgapur</i> Bridge at Right Flank	Kolkata Metropolitan Development Authority (KMDA)	2.93
4 (ii)		Maintenance & painting of <i>Durgapur</i> Bridge at Left Flank		3.30
5		Maintenance & painting of <i>Chetla</i> Bridge	KIT	2.52
6		Maintenance of <i>Zerut</i> Bridge at <i>Alipore</i> Road	Irrigation & Waterways Directorate (I & W)	8.51
7		Maintenance of <i>Kalighat</i> Bridge at Judges Court Road	I & W / KIT	1.00
8	X	Painting of roadside guard rail of bridge and kerb stone at <i>Mondal Para</i> Bridge on P.A. Shah connector	KMDA	1.35
9		Repairing and painting of <i>Jibananda Setu</i> on P. A. Shah Connector	KMDA	4.58
Total				53.18

*** Including contingency expenses, etc.**

When pointed out, KMC could not show (March 2013) any provision of Act, Notification, etc. by which the above bridges / flyovers were vested in KMC. KMC also could not furnish (March 2013) any document which authorized it to maintain the above bridges / flyovers. On the contrary, KMC stated (March 2013) that ‘as per direction of authority⁹⁷, repairing of railing, colouring, painting, road surface repairing works in some cases were undertaken by KMC from time to time’.

It seems KMC executed the works beyond its jurisdiction. As a result, the entire expenditure of ₹ 53.18 lakh incurred by KMC from its revenue fund for this purpose, is unauthorized.

⁹⁷ Authority means (i) the Corporation, (ii) MIC, (iii) the Mayor and (iv) Municipal Commissioner as well as other senior officials time to time by issuing different circulars.

KULTI MUNICIPALITY

9.4 Idle expenditure - ₹ 0.79 crore

Kulti municipality procured 35 Auto Tippers at the cost of ₹ 0.79 crore but failed to utilize the same even for a single day since last four and half years resulting in idle expenditure.

With an objective to improve the urban infrastructure and Municipal service delivery levels, Government of India, along with the states and ULBs are implementing the Jawaharlal Nehru National Urban Renewal Mission (JNNURM). The JNNURM seeks to improve the levels of municipal services including Municipal Solid Waste Management (MSWM) by providing reform-linked funding for the implementation of urban infrastructure projects.

Asansol urban area comprising of five ULBs⁹⁸ was identified as a city eligible under the JNNURM scheme. A City Development Plan (CDP) was prepared for obtaining funding under this scheme. The vision for SWM as proposed in the CDP was as under :

“To put in place an effective solid waste management system aimed at minimizing manual handling. 100% waste collection and transportation of the waste, recycling of the waste and conservation of the environment and 100% compliance with various regulatory stipulations”.

Accordingly, Asansol Durgapur Development Authority (ADDA) prepared (October 2006) a Detailed Project Report (DPR) to implement the vision of the CDP in its totality.

In DPR, there was a provision, *inter-alia*, for 46 auto-tippers for collection and transportation of solid waste within HIG / MIG⁹⁹ / Uneven terrain of Kulti municipality.

Audit noticed that Kulti municipality received an amount of ₹ 1.40 crore¹⁰⁰ from ADDA for implementation of the scheme. Subsequently, the municipality procured (February 2008 & July 2008) 35 auto tippers¹⁰¹ at a cost of ₹ 0.79 crore. The municipality placed the auto-tippers at the disposal of councillors of 35 wards (between May 2008 and February 2010) for collection and transportation of solid

⁹⁸ Asansol, Durgapur, Jamuria, Kulti & Raniganj.

⁹⁹ High Income Group / Middle Income Group.

¹⁰⁰ ₹ 0.98 crore from Central Government + ₹ 0.42 crore from State Government.

¹⁰¹ 12 auto-tipper @ ₹ 2.08 lakh & 23 auto-tippers @ ₹ 2.34 lakh.

waste within their respective wards. But audit noticed that the municipality neither booked any expenditure (like emoluments of drivers, cost of fuel and repair & maintenance) nor involved any private agency for operation of these auto-tippers till date (November 2012). This implies that the municipality could not utilize auto-tippers even for a single day and kept the entire fleet of auto-tippers inoperative since their procurement thereby rendering the entire expenditure of ₹ 0.79 crore idle.

Moreover, due to lack of operation and maintenance for such a long period, the entire fleet of auto-tippers was in a poor condition which cast serious doubt over their gainful utilization in future.

Municipality accepted (November 2012) the observation and blamed ADDA for the failure as ADDA kept the provision for the auto-tippers in the DPR without ascertaining operational viability of these auto-tippers in the Kulti municipal area.

ULUBERIA MUNICIPALITY

9.5 Wasteful expenditure - ₹ 34.60 lakh

Uluberia municipality, for house to house collection of solid waste, procured containers worth ₹ 41.60 lakh in advance without ascertaining immediate need and dumped the containers in the open resulting in damage of containers worth ₹ 34.60 lakh.

To implement Solid Waste Management (SWM) programme under Jawaharlal Nehru Urban Renewal Mission, Uluberia municipality decided (January 2010) to procure containers for house to house collection of solid waste. Subsequently, the municipality issued (March 2010) order for supply of 122000 containers¹⁰² at the cost of ₹ 97.60 lakh¹⁰³ to a private agency. But audit noticed that the municipality procured¹⁰⁴ only 52000 containers and paid an amount of ₹ 41.60 lakh for the same. The containers were procured without ascertaining immediate requirement as the municipality could not formulate any SWM scheme in accordance with the Municipal Solid Wastes (Management & Handling) Rules, 2000, till December 2012.

The municipality did not make any arrangement for safe storage of the containers. The entire stock was dumped in open air (at the rooftops of the municipal

¹⁰² 10 liter capacity.

¹⁰³ @ ₹ 80 per container.

¹⁰⁴ Between April 2010 and August 2010.

buildings) exposing it to temperature and humidity / rainfall causing wear and tear.

Scrutiny of the stock register revealed that municipality issued 8750 containers (between April 2012 and May 2012) to the councillors of different wards but no utilization certificates /signature of the recipient of those containers was available with the municipality (December 2012). However, 43250 containers¹⁰⁵ remained stacked in the same condition till December 2012. There was no record in support of physical verification having been carried out by the Municipal Authority during the entire period under reference. During a joint physical verification, it was found that the containers were badly damaged, due to improper stacking for more than two years since procurement, rendering them useless as shown in the photographs below.



Damaged containers stacked on the rooftop of Municipal Buildings (December 2012)

Thus, huge quantity of containers remained unutilized for more than two years¹⁰⁶ and their stacking on the open rooftops and subsequent damage led to wasteful expenditure of ₹ 34.60 lakh to the Uluberia municipality.

The municipality admitted (December 2012) the above.

¹⁰⁵ Ascertained from the stock register.

¹⁰⁶ From April 2010 & August 2010 (containers procured) to December 2012.

TAHERPUR NOTIFIED AREA AUTHORITY

9.6 Excess expenditure of ₹ 5.42 lakh

The Taherpur Notified Area Authority incurred excess expenditure of ₹ 5.42 lakh while paying honorarium to the *Sahayikas* of *Sishu Siksha Kendra* for the months of April & May 2010.

Sishu Siksha Kendra (SSK) scheme was launched with an objective to bring all children between 5-9 years in the municipal area under primary education. In terms of memorandum of understanding signed (21 April 2004), PBRPSUS¹⁰⁷ and Department of Municipal Affairs are jointly responsible for planning, monitoring, supervision and administration of the scheme in the Municipal areas of the State. For proper implementation of the scheme, Taherpur Notified Area Authority (TNAA) had engaged 27 *Sahayikas* for its nine SSKs who were being paid honorarium @ ₹ 4000 per month. Therefore, the actual amount of honorarium due to 27 *Sahayikas* for two months was ₹ 2.16 lakh¹⁰⁸. However, scrutiny of records revealed that TNAA withdrew (May 2010) an amount of ₹ 5.50 lakh through self cheque¹⁰⁹ from IHSDP¹¹⁰ account for payment of honorarium/arrear remuneration to 27 *Sahayikas* for the months of April & May 2010 and subsequently, disbursed (24 May 2010) ₹ 4.32 lakh as honorarium / arrear remuneration to the *Sahayikas* for the said months as recorded in the payment side of the Cash Book.

Audit further noticed that TNAA had also withdrawn (May 2010) an amount of ₹ 3.26 lakh through self cheque¹¹¹ and had disbursed (19 May 2010) the same as honorarium to the *Sahayikas* again for the months of April & May 2010.

Thus, against the actual requirement of ₹ 2.16 lakh, TNAA withdrew and made an excess payment of ₹ 5.42 lakh (₹ 4.32 lakh + ₹ 3.26 lakh - ₹ 2.16 lakh) towards honorarium / arrear remuneration to SSK *Sahayikas* for the months of April & May 2010.

The above discrepancies / irregularities were pointed out in June 2012. The reply of TNAA is still awaited (June 2013).

¹⁰⁷ *Paschim Banga Rajya Prarambhik Sishu Siksha Unnayan Sanstha.*

¹⁰⁸ @ ₹ 4000 per month X 2 months X 27 *Sahayikas* = ₹ 2.16 lakh.

¹⁰⁹ Cheque No. 190868 dated 24 May 2010.

¹¹⁰ Integrated Housing and Slum Development Programme.

¹¹¹ *Vide* cheque No. 188818 dated 19 May 2010 from account No. 13700 (A&OE).

KHARAGPUR MUNICIPALITY

9.7 Loss of ₹ 27.98 lakh

Kharagpur municipality did not take any tangible action for reduction of contract load in order to cut down the huge demand towards electricity charges. This resulted in payment of excess demand charges due to which the municipality suffered an outright loss of ₹ 27.98 lakh during 2010-12.

On the basis of anticipated load of KVA¹¹², Kharagpur municipality fixed an agreed contract demand for purchasing bulk electricity from WBSEDCL¹¹³ for its water supply points at *Jharia*¹¹⁴ for 1000 KVA and *Cheripal*¹¹⁵ for 700 KVA. Accordingly, WBSEDCL made arrangement for the required high tension power supply for the said locations. WBSEDCL claimed charges on the contract demand (*i.e.*, at least 85 *per cent* of contract demand) regardless of actual consumption of the contract demand.

The municipality did not assess its actual requirement since commencement (March 1999) of supply to these points and confirmed (May 2012) payment according to the contract demand which was much higher than its actual requirement in respect of both the points.

Audit noticed that the Board of Councillors resolved (July 2010) to send a reminder to the WBSEDCL for reduction of contract load. But no tangible action in this regard could be taken till date (May 2012).

Thus, due to payment of such excess demand charges, the municipality suffered an outright loss of ₹ 27.98 lakh (**Appendices-30A & 30B**) during 2010 – 12.

Further, the actual amount of loss suffered by the municipality since March 1999 could not be ascertained as the requisite information was not made available to audit.

The municipality stated (May 2012) that the actual requirement could not be calculated due to non-availability of electrical engineer.

¹¹² Kilo-volt Ampere.

¹¹³ West Bengal State Electricity Distribution Company Limited.

¹¹⁴ Consumer No: C21112.

¹¹⁵ Consumer No: C21013.

The reply corroborated the fact that original contract agreement entered into with WBSEDCL was not based on actual assessment.

9.8 **Avoidable payment of late payment surcharge – ₹ 45.81 lakh**

Kharagpur municipality failed to pay its electricity bills regularly which not only increased its liability to the tune of ₹ 430.87 lakh but also it had to make an avoidable payment of ₹ 45.81 lakh towards LPSC as of March 2012.

Kharagpur municipality entered (March 1999) into an agreement¹¹⁶ with WBSEDCL for supply of bulk electricity for its water supply pumps at *Jharia* and *Cheripal*. As per agreement, the municipality was liable to make the payment of monthly electricity bills each month within the schedule date of the bill or within the notice period of the bill failing which power supply was liable to be discontinued.

However, the municipality did not pay its monthly electricity bills regularly in respect of the said water supply pumps since April 2000 and this resulted in accumulation of huge outstanding dues amounting to ₹ 1118.79 lakh¹¹⁷ as of 31 March 2012.

Audit noticed that the aforesaid sum included an amount of ₹ 430.87 lakh towards Late Payment Surcharge (LPSC) which the WBSEDCL had been charging @ 24 *per cent*¹¹⁸ per annum due to delayed payment of electricity bills. Scrutiny further revealed that as soon as the payment against any old bill was made, WBSEDCL included LPSC for such late payment in the bills for immediate following month. The municipality had paid a sum of ₹ 45.81 lakh during the period August 2003 to February 2011 on account of LPSC.

Thus, failure of municipality to pay its electricity bills regularly not only increased its liability to the tune of ₹ 430.87 lakh (LPSC) but also it had to make an avoidable payment of ₹ 45.81 lakh towards LPSC as of March 2012. Besides, the municipality is also required to pay the LPSC in future also till the outstanding amount is completely liquidated and final amount of LPSC is likely to increase.

¹¹⁶ Copy of agreement was not made available.

¹¹⁷ Outstanding electricity charges amounting to ₹ 687.92 lakh + outstanding Late Payment Surcharge amounting to ₹ 430.87 lakh.

¹¹⁸ $0.0667\% \times 365 \text{ days} = 24\%$.

The municipality admitted (May 2013) the above and attributed the huge outstanding dues to poor collection of water charges against high operational and maintenance cost.

DURGAPUR MUNICIPAL CORPORATION

9.9 Wasteful expenditure – ₹ 29.55 lakh

Durgapur Municipal Corporation could not implement 3rd phase of BSUP project which rendered the entire expenditure of ₹ 29.55 lakh incurred on preparation of the DPR wasteful.

Central Sanctioning & Monitoring Committee (CSMC), sanctioned (February 2009) an amount of ₹ 4465.62 lakh in favour of Durgapur Municipal Corporation (DMC) for implementation of 3rd phase of BSUP under JNNURM.

Meanwhile, DMC engaged an outside agency for preparation of Detailed Project Report (DPR) for BSUP and paid (February & March 2009) an amount of ₹ 29.55 lakh¹¹⁹ to the agency for the purpose.

Kolkata Metropolitan Development Authority (State Level Nodal Agency of the programme) released (May 2009) an amount of ₹ 893.12 lakh¹²⁰ (1st installment of BSUP phase – III) to Asansol Durgapur Development Authority (ADDA)¹²¹ who in turn allotted (July 2009) the said amount to DMC for execution of the programme.

Audit noticed that DMC refunded (February & April 2012) the entire amount of ₹ 893.12 lakh to ADDA in two installments¹²² expressing its inability to implement the project due to many reasons like time constraint, unwillingness of beneficiaries, non-availability of land, etc.

¹¹⁹ Including income tax @ 10.30 per cent.

¹²⁰ ₹ 558.20 lakh (Central share) + ₹ 334.92 lakh (State share).

¹²¹ State Government had decided that ADDA would monitor / implement the JNNURM projects in Asansol Agglomeration Area and would give technical assistance, if required. Accordingly, all the projects (both BSUP and UIG) were being monitored by Asansol Durgapur Development Authority since March 2008.

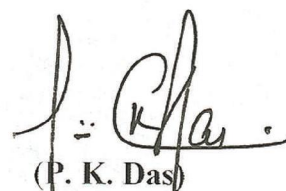
¹²² ₹ 558.20 lakh (Central share) on 9 February 2012 & ₹ 334.92 lakh (State share) on 11 April 2012.

Thus, failure on the part of DMC to assess the ground reality before going ahead with the preparation of the DPR rendered the entire expenditure of ₹ 29.55 lakh wasteful.

DMC did not furnish any reply.

Kolkata
The

06 AUG 2014



(P. K. Das)
Examiner of Local Accounts
West Bengal

Kolkata
The

06 AUG 2014



(Madhumita Basu)
Principal Accountant General
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APPENDICES

APPENDIX – 1**Name of ULBs**

(vide para: 1.7; page:6)

Sl. No.	Name of ULB	Period of Audit
1.	Alipurduar	2009-12
2.	Asansol	2010-12
3.	Ashoknagar-Kalyangarh	2009-12
4.	Baidyabati	2011-12
5.	Bally	2011-12
6.	Balurghat	2009-12
7.	Barasat	2011-12
8.	Barrackpore	2011-12
9.	Basirhat	2009-12
10.	Beldanga	2008-12
11.	Berhampore	2010-12
12.	Bhadreswar	2011-12
13.	Bhatpara	2011-12
14.	Bidhannagar	2010-12
15.	Bolpur	2009-12
16.	Burdwan	2010-11
17.	Chakdaha	2009-12
18.	Chandernagore	2010-12
19.	Cooch Behar	2009-12
20.	Coopers' Camp	2009-12
21.	Darjeeling	2009-12
22.	Dhupguri	2009-12
23.	Dinhata	2009-12
24.	Dum Dum	2010-11
25.	Durgapur	2010-12
26.	Egra	2009-11
27.	English Bazar	2009-12
28.	Gangarampur	2009-12
29.	Gayeshpur	2010-12
30.	Ghatal	2009-12
31.	Haldibari	2009-12
32.	Halisahar	2010-12
33.	Howrah	2010-11
34.	Jalpaiguri	2009-12

Sl. No.	Name of ULB	Period of Audit
35.	Jiyaganj-Azimganj	2009-12
36.	Kaliyaganj	2009-12
37.	Kalimpong	2009-12
38.	Kalyani	2009-11
39.	Kamarhati	2010-11
40.	Kharagpur	2010-12
41.	Kolkata	2010-11
42.	Kulti	2011-12
43.	Kurseong	2006-11
44.	Madhyamgram	2010-11
45.	Maheshtala	2010-11
46.	Mal	2007-11
47.	Mekhliganj	2009-12
48.	Mirik	2009-12
49.	Murshidabad	2009-12
50.	Naihati	2010-12
51.	North Barrackpore	2010-11
52.	North Dum Dum	2010-11
53.	Old Malda	2010-12
54.	Panihati	2010-11
55.	Purulia	2009-12
56.	Raiganj	2010-12
57.	Rajpur Sonarpur	2010-11
58.	Ramjibanpur	2009-12
59.	Rishra	2011-12
60.	Serampore	2010-12
61.	Shantipur	2009-12
62.	Siliguri	2011-12
63.	Sonamukhi	2009-12
64.	South Dum Dum	2010-11
65.	Taherpur	2010-12
66.	Tomluk	2008-12
67.	Uluberia	2011-12
68.	Uttarpara-Kotrung	2010-12

APPENDIX – 2A**Statement showing budget provisions and actual expenditure for the year 2010-11**

(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	497.24	384.38	(-)112.86	77	1159.90	647.87	(-)512.03	56
2.	Barasat	1948.87	1623.21	(-)325.66	83	5553.00	1700.31	(-)3852.69	31
3.	Barrackpore	1434.41	1643.88	(+)209.47	115	1491.50	1313.39	(-)178.11	88
4.	Basirhat	726.75	820.40	(+)93.65	113	1143.90	1000.21	(-)143.69	87
5.	Beldanga	378.16	293.45	(-)84.71	78	358.90	249.11	(-)109.79	69
6.	Berhampore	4962.01	2366.48	(-)2595.53	48	3616.58	2035.14	(-)1581.44	56
7.	Bhatpara	3063.50	2759.06	(-)304.44	90	2647.12	1780.58	(-)866.54	67
8.	Chakdaha	1716.44	1695.62	(-)20.82	99	1229.20	894.36	(-)334.84	73
9.	Coopers' Camp	172.37	116.65	(-)55.72	68	2392.50	2195.89	(-)196.61	92
10.	Dinhata	292.55	317.88	(+)25.33	109	628.11	585.40	(-)42.71	93
11.	Dum Dum	1452.00	1447.62	(-)4.38	100	1305.75	1077.28	(-)228.47	83
12.	Egra	175.53	169.99	(-)5.54	97	796.47	790.90	(-)5.57	99
13.	Englishbazar	1657.85	1536.14	(-)121.71	93	1126.20	1074.12	(-)52.08	95
14.	Haldibari	213.46	203.89	(-)9.57	96	422.24	220.70	(-)201.54	52
15.	Jalpaiguri	843.57	1429.38	(+)585.81	169	1231.25	3730.46	(+)2499.21	303
16.	Jiaganj-Azimganj	742.61	814.68	(+)72.07	110	510.61	584.13	(+)73.52	114
17.	Kaliyaganj	326.10	284.41	(-)41.69	87	2326.55	1421.79	(-)904.76	61
18.	Kalyani	1437.39	2228.84	(+)791.45	155	7461.53	1382.75	(-)6078.78	19
19.	Kamarhati	3028.16	2904.63	(-)123.53	96	2736.84	2610.52	(-)126.32	95
20.	Kharagpur	1178.30	1032.65	(-)145.65	88	3298.39	817.20	(-)2481.19	25
21.	Kulti	1794.78	952.39	(-)842.39	53	15179.60	1560.49	(-)13619.11	10
22.	Maheshtala	1618.09	2970.00	(+)1351.91	184	8988.23	3252.00	(-)5736.23	36
23.	Mekhliganj	167.28	128.18	(-)39.10	77	906.68	250.70	(-)655.98	28
24.	Naihati	1266.65	1215.54	(-)51.11	96	5848.42	539.09	(-)5309.33	9
25.	North Barrackpore	1341.97	1014.87	(-)327.10	76	3159.09	1153.10	(-)2005.99	37
26.	North Dum Dum	1621.18	1577.11	(-)44.07	97	4925.75	1934.40	(-)2991.35	39
27.	Old Malda	240.07	229.54	(-)10.53	96	3476.00	1145.34	(-)2330.66	33
28.	Purulia	773.62	813.82	(+)40.20	105	1193.20	883.53	(-)309.67	74
29.	Raiganj	1234.46	1741.39	(+)506.93	141	6524.75	744.63	(-)5780.12	11
30.	Ramjibonpur	89.22	83.16	(-)6.06	93	555.12	322.94	(-)232.18	58
31.	Rishra	1172.11	1121.61	(-)50.50	96	2590.75	1243.69	(-)1347.06	48
32.	Siliguri	4375.48	4314.44	(-)61.04	99	3585.42	3563.74	(-)21.68	99
33.	Sonamukhi	299.66	311.95	(+)12.29	104	430.27	319.31	(-)110.96	74
34.	South Dum Dum	3379.81	3285.46	(-)94.35	97	2530.60	2689.10	(+)158.50	106
35.	Tamluk	863.49	813.79	(-)49.70	94	1324.55	1294.14	(-)30.41	98
36.	Uttarpara-Kotrung	1484.60	804.32	(-)680.28	54	2885.80	313.96	(-)2571.84	11
Total		47969.74	45450.81	(-)2518.93	95	105540.77	47322.27	(-)58218.50	45

(Source: Figures as furnished by ULBs)

APPENDIX – 2B

Statement showing budget provisions and actual expenditure for the year 2011-12

(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	550.92	456.73	(-)94.19	83	968.60	641.09	(-)327.51	66
2.	Barasat	1947.67	1699.92	(-)247.75	87	4219.43	2242.64	(-)1976.79	53
3.	Barrackpore	1559.31	1353.60	(-)205.71	87	1581.00	1214.98	(-)366.02	77
4.	Basirhat	1075.42	1094.07	(+)18.65	102	618.66	570.70	(-)47.96	92
5.	Beldanga	415.12	311.38	(-)103.74	75	667.90	343.69	(-)324.21	51
6.	Berhampore	5747.22	2592.94	(-)3154.28	45	2848.99	2009.24	(-)839.75	71
7.	Bhatpara	3307.44	3363.89	(+)56.45	102	8217.86	2406.59	(-)5811.27	29
8.	Chakdaha	2228.53	2107.78	(-)120.75	95	886.78	894.36	(+)7.58	101
9.	Coopers' Camp	155.59	113.95	(-)41.64	73	5570.00	738.73	(-)4831.27	13
10.	Dinhata	354.07	222.07	(-)132.00	63	1275.26	185.47	(-)1089.79	15
11.	Dum Dum	1834.00	1635.34	(-)198.66	89	980.00	509.13	(-)470.87	52
12.	Egra	185.20	183.70	(-)1.50	99	1063.78	893.43	(-)170.35	84
13.	Englishbazar	1833.99	1588.25	(-)245.74	87	1929.00	1067.83	(-)861.17	55
14.	Haldibari	231.28	218.11	(-)13.17	94	286.50	184.55	(-)101.95	64
15.	Jalpaiguri	1923.49	1107.39	(-)816.10	58	10986.40	2183.95	(-)8802.45	20
16.	Jiaganj-Azimganj	858.95	862.19	(+)3.24	100	14461.38	620.59	(-)13840.79	4
17.	Kaliyaganj	947.03	1339.59	(+)392.56	141	1338.10	346.42	(-)991.68	26
18.	Kalyani	2880.48	2111.70	(-)768.78	73	4446.75	2063.57	(-)2383.18	46
19.	Kamarhati	3020.41	2566.63	(-)453.78	85	2622.51	1854.79	(-)767.72	71
20.	Kharagpur	1272.23	917.26	(-)354.97	72	2214.88	609.47	(-)1605.41	28
21.	Kulti	1558.27	964.13	(-)594.14	62	14661.00	12187.23	(-)2473.77	83
22.	Maheshtala	4634.82	2855.00	(-)1779.82	62	13286.04	1866.00	(-)11420.04	14
23.	Mekhliganj	169.52	131.68	(-)37.84	78	692.22	129.37	(-)562.85	19
24.	Naihati	1334.90	1232.93	(-)101.97	92	791.40	316.26	(-)475.14	40
25.	North Barrackpore	1348.38	700.34	(-)648.04	52	850.77	364.27	(-)486.50	43
26.	North Dum Dum	2047.56	1869.22	(-)178.34	91	4666.91	2406.18	(-)2260.73	52
27.	Old Malda	349.86	253.20	(-)96.66	72	2676.42	1065.71	(-)1610.71	40
28.	Purulia	1329.12	1080.98	(-)248.14	81	997.20	675.00	(-)322.20	68
29.	Raiganj	1334.81	1850.06	(+)515.25	139	6099.07	638.14	(-)5460.93	10
30.	Ramjibonpur	100.00	109.85	(+)9.85	110	600.00	367.63	(-)232.37	61
31.	Rishra	1008.49	1166.36	(+)157.87	116	4019.35	1410.75	(-)2608.60	35
32.	Siliguri	5045.91	4658.88	(-)387.03	92	4124.59	2629.86	(-)1494.73	64
33.	Sonamukhi	327.73	355.05	(+)27.32	108	187.77	184.78	(-)2.99	98
34.	South Dum Dum	3818.29	3561.22	(-)257.07	93	3590.78	2305.63	(-)1285.15	64
35.	Tamluk	943.92	825.44	(-)118.48	87	1027.00	638.54	(-)388.46	62
36.	Uttarpara-Kotrung	979.02	958.32	(-)20.70	98	1107.00	349.77	(-)757.23	32
Total		58658.95	48419.15	(-)10239.80	83	126561.30	49116.34	(-)77444.96	39

(Source: Figures as furnished by ULBs)

APPENDIX – 2C**Statement showing budget provisions and actual expenditure for the year 2012-13**

(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	535.47	441.61	(-)93.86	82	1100.51	661.42	(-)439.09	60
2.	Barasat	3327.12	2203.73	(-)1123.39	66	3371.95	1763.01	(-)1608.94	52
3.	Barrackpore	1689.53	1967.16	(+)277.63	116	1194.00	793.92	(-)400.08	66
4.	Basirhat	1256.31	1357.59	(+)101.28	108	368.66	251.37	(-)117.29	68
5.	Beldanga	427.94	365.21	(-)62.73	85	625.31	320.38	(-)304.93	51
6.	Berhampore	4706.45	2953.11	(-)1753.34	63	7144.00	1866.66	(-)5277.34	26
7.	Bhatpara	4159.90	3757.85	(-)402.05	90	12703.57	5177.34	(-)7526.23	41
8.	Chakdaha	2255.19	1429.24	(-)825.95	63	1221.50	1263.45	(+)41.95	103
9.	Coopers' Camp	196.97	107.06	(-)89.91	54	3810.00	442.54	(-)3367.46	12
10.	Dinhata	284.49	279.34	(-)5.15	98	192.10	110.39	(-)81.71	57
11.	Dum Dum	2784.00	2082.15	(-)701.85	75	1437.00	1224.15	(-)212.85	85
12.	Egra	210.98	189.52	(-)21.46	90	1395.04	984.06	(-)410.98	71
13.	Englishbazar	2002.72	1750.62	(-)252.10	87	2079.00	1570.81	(-)508.19	76
14.	Haldibari	269.72	232.14	(-)37.58	86	284.30	281.47	(-)2.83	99
15.	Jalpaiguri	2448.76	1326.77	(-)1121.99	54	8842.96	248.50	(-)8594.46	3
16.	Jiaganj-Azimganj	1032.14	828.69	(-)203.45	80	815.99	273.17	(-)542.82	33
17.	Kaliyaganj	1574.42	1501.49	(-)72.93	95	1330.05	345.53	(-)984.52	26
18.	Kalyani	2739.48	2248.47	(-)491.01	82	2497.25	2531.63	(+)34.38	101
19.	Kamarhati	3546.26	3432.63	(-)113.63	97	2732.95	2254.06	(-)478.89	82
20.	Kharagpur	1474.49	1113.11	(-)361.38	75	3949.38	1751.31	(-)2198.07	44
21.	Kulti	1601.73	1323.24	(-)278.49	83	16213.75	3430.25	(-)12783.50	21
22.	Maheshtala	6749.02	2629.00	(-)4120.02	39	8524.63	2043.00	(-)6481.63	24
23.	Mekhliganj	196.57	136.50	(-)60.07	69	889.33	113.44	(-)775.89	13
24.	Naihati	1382.30	1329.01	(-)53.29	96	909.00	139.24	(-)769.76	15
25.	North Barrackpore	1300.80	1210.91	(-)89.89	93	1518.30	1160.65	(-)357.65	76
26.	North Dum Dum	2677.26	2573.17	(-)104.09	96	5686.61	4266.82	(-)1419.79	75
27.	Old Malda	329.08	295.36	(-)33.72	90	2293.00	858.18	(-)1434.82	37
28.	Purulia	1419.82	1221.77	(-)198.05	86	1685.55	1267.57	(-)417.98	75
29.	Raiganj	1591.08	1528.93	(-)62.15	96	6031.85	1157.60	(-)4874.25	19
30.	Ramjibonpur	225.74	151.15	(-)74.59	67	1060.03	643.61	(-)416.42	61
31.	Rishra	1152.44	1331.64	(+)179.20	116	1774.20	1163.29	(-)610.91	66
32.	Siliguri	6092.18	5696.01	(-)396.17	93	4577.09	4096.93	(-)480.16	90
33.	Sonamukhi	297.87	334.43	(+)36.56	112	465.03	500.41	(+)35.38	108
34.	South Dum Dum	4439.91	4467.92	(+)28.01	101	5121.91	5989.27	(+)867.36	117
35.	Tamluk	1106.25	930.53	(-)175.72	84	940.00	1274.30	(+)334.30	136
36.	Uttarpara-Kotrung	1181.23	1429.84	(+)248.61	121	578.08	100.89	(-)477.19	17
Total		68665.62	56156.90	(-)12508.72	82	115363.88	52320.62	(-)63043.26	45

(Source: Figures as furnished by ULBs)

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.	Basirhat	2010-11	726.75	820.40	93.65
		2011-12	1075.42	1094.07	18.65
		2012-13	1256.31	1357.59	101.28
2.	Barrackpore	2010-11	1434.41	1643.88	209.47
		2012-13	1689.53	1967.16	277.63
3.	Bhatpara	2011-12	1047.49	1052.92	5.43
4.	Dinhata	2010-11	292.55	317.88	25.33
5.	Jalpaiguri	2010-11	843.57	1429.38	585.81
6.	Jiaganj-Azimganj	2010-11	742.61	814.68	72.07
		2011-12	858.95	862.19	3.24
7.	Kaliyaganj	2011-12	947.03	1339.59	392.56
8.	Kalyani	2010-11	1437.39	2228.84	791.45
9.	Maheshtala	2010-11	1618.09	2970.00	1351.91
10.	Purulia	2010-11	773.62	813.82	40.20
11.	Raiganj	2010-11	1234.46	1741.39	506.93
		2011-12	1334.81	1850.06	515.25
12.	Ramjibonpur	2011-12	100.00	109.85	9.85
13.	Rishra	2011-12	1008.49	1166.36	157.87
		2012-13	1152.44	1331.64	179.20
14.	Sonamukhi	2010-11	299.66	311.95	12.29
		2011-12	327.73	355.05	27.32
		2012-13	297.87	334.43	36.56
15.	Uttarpara-Kotrung	2012-13	1181.23	1429.84	248.61
Total			21680.41	27342.97	5662.56

(Source: Figures as furnished by ULBs)

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.	Chakdaha	2011-12	886.78	894.36	7.58
		2012-13	1221.50	1263.45	41.95
2.	Jalpaiguri	2010-11	1231.25	3730.46	2499.21
3.	Jiaganj-Azimganj	2010-11	510.61	584.13	73.52
4.	Kalyani	2012-13	2497.25	2531.63	34.38
5.	Sonamukhi	2012-13	465.03	500.41	35.38
6.	South Dum Dum	2010-11	2530.60	2689.10	158.50
		2012-13	5121.91	5989.27	867.36
7.	Tamluk	2012-13	940.00	1274.30	334.30
Total			15404.93	19457.11	4052.18

(Source: Figures as furnished by ULBs)

APPENDIX – 4
Separate Audit Report issued during 1 June 2012 and 31 March 2013
and opinion on the accounts
(vide para : 2.2.2; page :11)

Sl. No.	Name of ULB	Year of Accounts	Remarks
1.	Baidyabati	2006-07	True and fair view
		2007-08	True and fair view
2.	Basirhat	2009-10	True and fair view
3.	Burdwan	2009-10	True and fair view
4.	Chakdaha	2008-09	True and fair view
		2009-10	True and fair view
		2010-11	True and fair view
5.	Champdany	2007-08	True and fair view
		2008-09	True and fair view
		2009-10	True and fair view
		2010-11	True and fair view
6.	Contai	2007-08	True and fair view
7.	Gangarampur	2007-08	True and fair view
8.	Khirpai	2007-08	True and fair view
		2008-09	True and fair view
9.	North Barrackpore	2006-07	True and fair view
		2007-08	True and fair view
10.	North Dum Dum	2008-09	True and fair view
11.	Pujali	2008-09	True and fair view
12.	Rajarhat-Gopalpur	2009-10	True and fair view
13.	Sainthia	2007-08	True and fair view
14.	South Dum Dum	2006-07	True and fair view
15.	Taki	2009-10	True and fair view
16.	Tamluk	2007-08	True and fair view
17.	Chandernagore	2006-07	True and fair view
		2007-08	True and fair view
		2008-09	True and fair view
18.	Durgapur	2008-09	True and fair view
		2007-08	True and fair view
19.	Howrah	2007-08	Unable to express opinion
20.	Kolkata	2010-11	True and fair view

(Source: Separate Audit Report of ULBs)

APPENDIX – 5
Effects of Audit comments on Accounts
(vide para : 2.2.2; page :11)

(₹ in lakh)

Sl. No.	Name of ULB	Year of Accounts	Liability		Asset		Surplus of income over expenditure		Deficit of income over expenditure	
			U/S	O/S	U/S	O/S	U/S	O/S	U/S	O/S
1.	Baidyabati	2006-07	666.67		326.93			339.74		
		2007-08	1277.71		666.54			611.17		
2.	Basirhat	2009-10	5.56		4.94			0.62		
3.	Burdwan	2009-10	48.68		5.32			43.36		
4.	Chakdaha	2008-09	69.33		40.30			29.03		
		2009-10	30.74			6.64		37.38		
		2010-11	32.00			10.29		42.29		
5.	Champdany	2007-08				2.87			2.87	
		2008-09				2.87		2.87		
		2009-10				88.25		88.25		
		2010-11				88.25			88.25	
6.	Contai	2007-08	86.78			10.14		96.92		
7.	Gangarampur	2007-08	15.43		7.59			7.84		
8.	Khirpai	2007-08	6.17			0.44		6.61		
		2008-09	5.47		2.12			3.35		
9.	North Barrackpore	2006-07	219.69		216.79				2.90	
		2007-08	221.87		225.04					3.17
10.	North Dum Dum	2008-09	71.20		43.82			27.38		
11.	Pujali	2008-09	14.12		8.71			5.41		
12.	Rajarhat	2009-10	50.65		30.97			19.68		
13.	Sainthia	2007-08	35.33		20.78			14.55		
14.	South Dum Dum	2006-07	41.31		59.85		18.54			
15.	Taki	2009-10	14.24		12.99			1.25		
16.	Tamluk	2007-08		0.05		6.14			6.09	
17.	Chandernagore	2006-07	183.03		290.29		107.26			
		2007-08	164.83		297.44		132.61			
		2008-09	193.57		358.46		164.89			
18.	Durgapur	2008-09	540.95			93.87		634.82		
		2007-08	602.96		143.87			459.09		
19.	Kolkata	2010-11		4936.00		12456.00				7520.00
Total			4598.29	4936.05	2762.75	12765.76	423.30	2471.61	100.11	7523.17

(Source: Separate Audit Report of ULBs)

U/S – Understated
O/S – Overstated

APPENDIX – 6**Number of journal vouchers passed and incorporated in Annual Accounts without any authorization of competent authority and their money value***(vide para : 2.2.2; page :12)*

Sl. No.	Name of ULB	Year of Accounts	No. of Journal Vouchers	Money Value (₹ in lakh)
1.	Baidyabati	2006-07	526	2016.98
		2007-08	734	1137.58
2.	Basirhat	2008-09	553	2517.43
3.	Burdwan	2009-10	186	11636.72
4.	Chakdaha	2008-09	808	3920.85
		2009-10	848	2813.24
		2010-11	754	2691.29
5.	Contai	2007-08	307	NA
6.	Khirpai	2007-08	198	473.84
		2008-09	213	738.66
7.	North Barrackpore	2006-07	250	2222.60
		2007-08	541	1869.48
8.	Pujali	2008-09	31	180.90
9.	Rajarhat-Gopalpur	2009-10	267	12224.00
10.	Sainthia	2007-08	498	NA
11.	South Dum Dum	2006-07	582	11046.35
12.	Taki	2009-10	217	1536.57
13.	Chandernagore	2006-07	1329	3346.67
		2007-08	1637	5544.31
		2008-09	2054	6285.24
14.	Durgapur	2008-09	1231	NA
		2007-08	545	NA
Total			14309	

(Source: Separate Audit Report of ULBs)

APPENDIX – 7

Statement showing utilisation of funds

(vide para: 2.3; page:12)

Sl. No.	Name of ULB	Period	Purpose of the grant	Expenditure incurred for	Amount (₹ in lakh)
1.	Bhadreshwar	2011-12	BSUP	Wages of casual staffs, fuel of ambulance, purchase of furniture	24.98
2.	Bhatpara	2011-12	Interest of BSUP and SJSRY grant	Municipal Fund	40.30
3.	Coochbehar	2009-11	IHSDP	Salary of municipal staff, wages of casual staff, pension and gratuity of retired staff, electricity charge, etc.	104.46
4.	Coopers' Camp	2009-12	IHSDP (Infrastructure)	IHSDP (Dwelling unit)	56.00
5.	Dhupguri	2010-11	Water supply scheme	Construction of 'Office building cum market complex'	25.00
6.	Egra	2009-11	State Finance Commission	Vehicle hire charge, purchase of electrical goods, maintenance of street light	25.28
		2009-10	Interest of IHSDP fund	Municipal Fund	5.69
7.	Howrah	NA	Electricity charge	Payment of salary	400.00
8.	Jalpaiguri	2009-12	Mid-day Meal	Salary, wages, etc.	149.37
9.	Jiaganj- Azimgunj	2009-12	BRGF, Mid-day Meal Scheme, 12 th F.C., 13 th F.C. IHSDP, MPLAD	Payment of salaries, wages, pension, Gratuity, LIC premium, Bonus, construction of market complex, etc.	435.69
10.	Kalimpong	NA	12 th F.C.	UIDSSMT	12.18
11.	Kalyani	2010-11	Entertainment tax grant	Salary of the municipal staff	7.10
		2011-12	BSUP	Electricity bill	27.60
12.	Kurseong	2006-11	Construction of Taxi Stand-cum-Market Complex	Construction / renovation of road, path, drain, guard wall, stalls, schools, etc.	36.67
13.	Maheshtala	2010-11	BSUP (DI pipes)	KUSP and municipal fund	30.04
14.	Mirik	2009-12	12 th F.C., BMS	Salary and contingent expenditure	18.42
15.	Murshidabad	2009-10	IHSDP	Salary, wages, LIC premium, etc.	28.48
		2011-12	BRGF	Salary, pension, gratuity, bonus, contingent expenditure, etc.	27.31
16.	North Dum	2010-11	S.F.C. and B.M.S.	Municipal General Fund	81.57

Sl. No.	Name of ULB	Period	Purpose of the grant	Expenditure incurred for	Amount (₹ in lakh)
	Dum	2009-12	SWM	NSWM	21.53
17.	Panihati	2010-11	BSUP (Phase-II)	BSUP (Phase-I)	677.81
18.	Purulia	NA	IHSDP	Wage payment to casual labour	130.00
19.	Rajpur-Sonarpur	NA	BRGF	KUSP	12.69
20.	Taherpur	2010-11	IHSDP	Salary	109.27
Total					2487.44

(Source: Records of ULBs)

APPENDIX – 8

Statement showing outstanding loans of ULBs

(vide para: 2.4; page:12)

Sl. No.	Name of ULB	As of	Source of loan	Principal	Interest	Total liability
				(₹ in lakh)		
1.	Alipurduar	March 2012	IDSMT	35.00	0	35.00
			HUDCO	29.06	0	29.06
2.	Baidyabati	March 2012	Allahabad Bank	8.86	0	8.86
3.	Bally	March 2012	WBMFT	68.15	0	68.15
4.	Balurghat	March 2012	IDSMT	48.64	25.01	73.65
5.	Basirhat	March 2012	State Govt.	50.22	24.41	74.63
			Others	43.00	0	43.00
6.	Beldanga	March 2012	Govt. of WB	5.60	0.12	5.72
7.	Berhampore	March 2012	TL I	200.00	10.73	210.73
			TL II	300.00	11.44	311.44
8.	Bhatpara	March 2012	WBMDFT	170.00	0	170.00
9.	Chakdaha	March 2012	PHED	6.98	0	6.98
			IDSMT	13.38	0	13.38
10.	CoochBehar	March 2012	UCO Bank	61.90	0	61.90
11.	Dinhata	March 2012	WBMDFT	13.82	0	13.82
12.	Dum Dum	March 2011	WBMDFT	150.00	1.38	151.38
13.	Durgapur	March 2012	WBMDFT	380.00	0.00	380.00
14.	Egra	March 2011	Balageria Central Coop. Bank Limited	12.00	11.18	23.18
15.	English Bazar	March 2012		169.60	121.13	290.73
16.	Gayeshpur	March 2012	HUDCO	65.23	181.88	247.11
17.	Haldibari	March 2012	WBMDFT	25.89	0	25.89
18.	Jiyaganj- Azimganj	March 2012	UBI	4.53	0	4.53
19.	Kaliaganj	March 2012	WBMDFT- IHSDP	53.03	0.79	53.82
			WBMDFT-UIDSSMT	19.60	2.13	21.73
20.	Kalyani	March 2011	NA	50.00	0	50.00
21.	Kolkata	March 2011	CUDP	2219.00	5608.00	7827.00
			Asian Development Bank	50614.00	16263.00	66877.00
			Bank	1067.00	0	1067.00
			Government and Statutory Bodies	691.00	0	691.00
22.	Madhyamgram	March 2011	8 th Plan KMDA	98.25	61.25	159.50
23.	Mekhliganj	March 2012	Cash Credit Loan	3.22	0	3.22
24.	Naihati	March 2012	UBI	6.51	0	6.51
25.	North Dum Dum	March 2011	Loan from 8 th Plan	215.76	0	215.76
			Loan from CUDP-II	77.59	0	77.59
26.	Old Malda	March 2012	WBMDFT	61.43	0	61.43
27.	Siliguri	March 2012	NA	9.76	0.11	9.87
28.	Sonamukhi	March 2012	Central Govt.	69.25	8.75	78.00
Total						79448.57

(Source: Figures as furnished by ULBs)

APPENDIX - 9
Statement showing outstanding advances
(vide para:2.7; page:14)

(₹ in lakh)

Sl. No.	Name of ULB	Outstanding as of	Outstanding advances	Particular of Advance/ Remarks
1.	Alipurduar	December 2011	1.66	Advances were outstanding against individuals.
2.	Ashoknagar-Kalyangarh	March 2012	8.45	Advances were outstanding against councillors and sanitary inspector for implementation of works and purchase of goods.
3.	Baidyabati	March 2012	33.47	Advances were outstanding against Chairman and staff and some staff had either retired or died. Some of advances were outstanding for more than 24 years.
4.	Beldanga	March 2011	17.36	Advances were outstanding against Chairman, Vice-Chairman, Councillors and staff and some of advances were outstanding for more than 25 years.
5.	Berhampore	March 2012	118.79	₹ 61.29 lakh was outstanding for more than 10 years. ₹ 46.37 lakh were unadjusted against ex-SAE.
6.	Chakdaha	March 2012	103.04	Fresh advances were granted to the same holder without obtaining the adjustment of the previous ones.
7.	Coochbehar	March 2012	310.37	₹ 5.07 lakh was outstanding against 45 persons who were either dead or untraceable.
8.	Darjeeling	March 2012	61.99	₹ 59.22 lakh was outstanding more than 10 years. Some of the advance holders had expired.
9.	Dinhata	March 2011	3.10	Advances were outstanding against the Ex- Chairman, Ex. Vice-Chairman, Ex-Commissioner, municipal staff, Legal Advisor, contractors, etc.
10.	Durgapur	March 2011	208.65	₹ 8.62 lakh was outstanding for more than 15 years. Fresh advances were granted to the same holder without obtaining the adjustment of the previous ones.
11.	English Bazar	March 2012	17.72	₹ 16.79 lakh was outstanding for more than 15 years.
12.	Gayeshpur	March 2012	14.20	Advances were unadjusted against SI, AE, Councillor, store keeper, SAE, TPO, etc.
13.	Ghatal	March 2012	103.97	Fresh advances were granted to the same

Sl. No.	Name of ULB	Outstanding as of	Outstanding advances	Particular of Advance/ Remarks
				holder without obtaining the adjustment of the previous ones.
14.	Kalyani	March 2011	26.11	Fresh advances were granted to the same holder without obtaining the adjustment of the previous ones. ₹ 4.33 lakh was unadjusted against retired employee.
15.	Panihati	March 2011	65.08	Advances were outstanding against municipal staff and contractors.
16.	Purulia	March 2012	92.11	₹ 15.54 lakh remained unadjusted against a deceased employee.
17.	Rajpur-Sonarpur	March 2012	4.86	Advances were unadjusted against individual and companies.
18.	Serampore	March 2012	112.82	₹ 29.06 lakh was outstanding for more than 10 years.
19.	Siliguri	March 2012	193.00	Advances were outstanding against Councillor, SAE, caretaker, etc.
20.	Sonamukhi	March 2012	4.35	Advance was given to the SAEs for different construction works.
21.	South Dum Dum	February 2012	10.73	₹ 7.63 lakh was outstanding against ex. head clerk who was not permanent employee.
Total			1511.83	

(Source: Records of ULBs)

APPENDIX - 10
Loss of interest on Provident Fund
(vide para:2.8; page:15)

Sl. No.	Name of ULB	Period	Loss of interest due to delay in deposit (₹ in lakh)
1.	Asansol	2010-12	2.60
2.	Bhatpara	2010-12	0.69
3.	Bolpur	2009-12	35.75
4.	Darjeeling	2009-11	0.86
5.	Durgapur	2010-12	0.77
6.	Murshidabad	2009-13	0.24
7.	Naihati	2009-13	2.85
8.	Purulia	2009-12	0.67
9.	Shantipur	2009-12	0.50
10.	Sonamukhi	2009-12	0.58
11.	South Dum Dum	2010-11	0.28
12.	Uttarpara-Kotrung	2010-12	0.95
Total			46.74

(Source: Records of ULBs)

APPENDIX – 11A
Statement showing demand and collection of property tax for the year 2010-11
(vide para: 2.9; page:15)

(₹ in lakh)

Sl. No.	Name of ULB	Demand		Collection		Percentage of realisation	Balance	
		Arrear	Current	Arrear	Current		Arrear	Current
1.	Alipurduar	151.92	51.42	28.86	19.57	24	123.06	31.85
2.	Barasat	347.81	117.89	33.52	61.32	20	314.29	56.57
3.	Barrackpore	73.94	183.98	40.16	135.99	68	33.78	47.99
4.	Basirhat	164.00	65.00	18.00	35.00	23	146.00	30.00
5.	Beldanga	90.00	27.74	4.54	7.74	10	85.46	20.00
6.	Berhampore	779.64	367.80	102.40	140.68	21	677.24	227.12
7.	Bhatpara	1296.79	302.14	198.08	145.42	21	1098.71	156.72
8.	Chakdaha	67.18	44.97	13.47	27.41	36	53.71	17.56
9.	Chandernagore	54.33	177.67	34.74	133.98	73	19.59	43.69
10.	Coopers' Camp	9.05	2.71	5.06	0.13	44	3.99	2.58
11.	Dinhata	103.31	26.85	13.68	14.11	21	89.63	12.74
12.	Dum Dum	450.32	173.24	49.41	101.02	24	400.91	72.22
13.	Egra	36.25	9.68	22.09	6.46	62	14.16	3.22
14.	Englishbazar	277.07	133.04	40.15	87.53	31	236.92	45.51
15.	Haldibari	18.10	22.65	9.72	4.09	34	8.38	18.56
16.	Jalpaiguri	218.43	149.20	26.25	90.68	32	192.18	58.52
17.	Jiaganj-Azimganj	95.79	37.40	15.10	14.41	22	80.69	22.99
18.	Kaliyaganj	7.75	14.02	5.46	5.36	50	2.29	8.66
19.	Kalyani	375.15	271.29	60.62	196.09	40	314.53	75.20
20.	Kamarhati	447.48	333.71	83.39	218.97	39	364.09	114.74
21.	Kharagpur	242.20	95.80	26.92	60.16	26	215.28	35.64
22.	Kulti	952.68	131.41	17.28	13.04	3	935.40	118.37
23.	Maheshtala	1113.73	411.72	119.90	145.50	17	993.83	266.22
24.	Mekhliganj	46.81	15.24	3.27	3.23	10	43.54	12.01
25.	Naihati	835.00	91.40	17.20	30.91	5	817.80	60.49
26.	North Barrackpore	309.47	129.32	81.00	98.00	41	228.47	31.32
27.	North Dum Dum	172.04	175.35	40.10	131.46	49	131.94	43.89
28.	Old Malda	33.59	25.62	5.77	16.49	38	27.82	9.13
29.	Purulia	380.49	149.21	62.30	60.72	23	318.19	88.49
30.	Raiganj	129.20	90.72	19.29	61.51	37	109.91	29.21
31.	Ramjibonpur	3.59	3.65	0.98	1.86	39	2.61	1.79
32.	Rishra	333.00	144.00	28.00	112.00	29	305.00	32.00
33.	Siliguri	922.68	425.52	106.38	273.72	28	816.30	151.80
34.	Sonamukhi	46.30	10.76	6.92	3.48	18	39.38	7.28
35.	South Dum Dum	1795.46	812.05	312.30	396.93	27	1483.16	415.12
36.	Tamluk	64.54	81.42	14.08	39.69	37	50.46	41.73
37.	Uttarpara-Kotrung	358.06	134.31	22.95	72.66	19	335.11	61.65
Total		12803.15	5439.90	1689.34	2967.32	26	11113.81	2472.58

(Source: Figures as furnished by ULBs)

APPENDIX – 11B**Statement showing demand and collection of property tax for the year 2011-12**

(vide para: 2.9; page:15)

(₹ in lakh)

Sl. No.	Name of ULB	Demand		Collection		Percentage of realisation	Balance	
		Arrear	Current	Arrear	Current		Arrear	Current
1.	Alipurduar	154.91	51.41	13.98	20.47	17	140.93	30.94
2.	Barasat	370.87	122.53	75.68	74.66	30	295.19	47.87
3.	Barrackpore	81.77	194.76	30.90	153.37	67	50.87	41.39
4.	Basirhat	176.00	84.00	46.00	40.00	33	130.00	44.00
5.	Beldanga	105.20	27.48	8.75	8.82	13	96.45	18.66
6.	Berhampore	897.13	367.80	152.09	161.64	25	745.04	206.16
7.	Bhatpara	1255.42	276.44	132.91	152.28	19	1122.51	124.16
8.	Chakdaha	71.27	45.35	17.15	28.14	39	54.12	17.21
9.	Chandernagore	63.28	181.00	19.59	146.00	68	43.69	35.00
10.	Coopers' Camp	9.05	2.71	2.30	0.78	26	6.75	1.93
11.	Dinhata	83.47	36.55	18.02	9.12	23	65.45	27.43
12.	Dum Dum	472.13	172.26	48.60	104.00	24	423.53	68.26
13.	Egra	17.37	9.68	3.02	5.52	32	14.35	4.16
14.	Englishbazar	276.57	133.55	94.94	83.72	44	181.63	49.83
15.	Haldibari	26.93	25.14	7.01	4.21	22	19.92	20.93
16.	Jalpaiguri	250.69	158.26	26.80	116.41	35	223.89	41.85
17.	Jiaganj-Azinganj	103.68	39.36	12.45	7.98	14	91.23	31.38
18.	Kaliyaganj	10.95	14.46	7.18	6.91	55	3.77	7.55
19.	Kalyani	375.45	278.43	62.58	172.32	36	312.87	106.11
20.	Kamarhati	457.30	327.25	47.79	206.01	32	409.51	121.24
21.	Kharagpur	250.91	100.59	34.39	67.77	29	216.52	32.82
22.	Kulti	1053.78	131.41	21.49	28.70	4	1032.29	102.71
23.	Maheshtala	1598.78	397.91	151.46	168.92	16	1447.32	228.99
24.	Mekhliganj	55.54	15.24	4.94	1.44	9	50.60	13.80
25.	Naihati	879.07	94.11	30.55	34.45	7	848.52	59.66
26.	North Barrackpore	259.79	207.86	25.07	146.24	37	234.72	61.62
27.	North Dum Dum	174.85	177.94	63.08	153.97	62	111.77	23.97
28.	Old Malda	36.94	26.12	6.10	16.87	36	30.84	9.25
29.	Purulia	402.78	174.69	61.52	57.89	21	341.26	116.80
30.	Raiganj	98.85	93.96	23.55	63.22	45	75.30	30.74
31.	Ramjibonpur	4.37	3.65	2.11	3.08	65	2.26	0.57
32.	Rishra	336.79	144.72	22.41	104.71	26	314.38	40.01
33.	Siliguri	968.10	425.52	89.58	285.54	27	878.52	139.98
34.	Sonamukhi	46.64	10.76	2.59	7.81	18	44.05	2.95
35.	South Dum Dum	1912.07	820.20	387.40	405.95	29	1524.67	414.25
36.	Tamluk	92.19	92.05	23.78	48.35	39	68.41	43.70
37.	Uttarpara-Kotrung	396.76	139.20	39.53	75.04	21	357.23	64.16
Total		13827.65	5604.35	1817.29	3172.31	26	12010.36	2432.04

(Source: Figures as furnished by ULBs)

APPENDIX – 11C
Statement showing demand and collection of property tax for the year 2012-13
(vide para: 2.9; page:15)

(₹ in lakh)

Sl. No.	Name of ULB	Demand		Collection		Percentage of realisation	Balance	
		Arrear	Current	Arrear	Current		Arrear	Current
1.	Alipurduar	171.86	51.41	36.08	23.62	27	135.78	27.79
2.	Barasat	346.43	137.48	53.88	79.04	27	292.55	58.44
3.	Barrackpore	92.26	205.63	40.89	172.80	72	51.37	32.83
4.	Basirhat	174.00	80.00	22.00	40.16	24	152.00	39.84
5.	Beldanga	115.11	27.48	11.91	9.19	15	103.20	18.29
6.	Berhampore	941.78	367.80	115.92	161.94	21	825.86	205.86
7.	Bhatpara	916.28	419.81	104.91	119.22	17	811.37	300.59
8.	Chakdaha	71.41	45.87	17.28	28.98	39	54.13	16.89
9.	Chandernagore	78.67	184.42	21.67	112.74	51	57.00	71.68
10.	Coopers' Camp	12.45	3.90	3.09	1.38	27	9.36	2.52
11.	Dinhata	92.87	37.08	19.12	24.26	33	73.75	12.82
12.	Dum Dum	491.79	175.57	50.78	103.92	23	441.01	71.65
13.	Egra	18.51	9.68	7.07	7.07	50	11.44	2.61
14.	Englishbazar	208.51	133.76	41.67	79.51	35	166.84	54.25
15.	Haldibari	40.85	25.14	13.64	9.87	36	27.21	15.27
16.	Jalpaiguri	265.74	153.16	47.26	108.18	37	218.48	44.98
17.	Jiaganj-Azinganj	122.61	39.36	31.49	10.91	26	91.12	28.45
18.	Kaliyaganj	11.32	14.46	6.47	7.37	54	4.85	7.09
19.	Kalyani	419.16	278.93	60.16	222.15	40	359.00	56.78
20.	Kamarhati	540.98	358.19	61.09	238.46	33	479.89	119.73
21.	Kharagpur	249.33	166.16	54.57	88.61	34	194.76	77.55
22.	Kulti	1135.00	131.41	18.22	13.19	2	1116.78	118.22
23.	Maheshtala	692.93	342.70	282.40	243.19	51	410.53	99.51
24.	Mekhliganj	64.39	15.24	4.13	1.58	7	60.26	13.66
25.	Naihati	907.55	99.60	23.36	37.15	6	884.19	62.45
26.	North Barrackpore	296.34	225.58	32.07	161.44	37	264.27	64.14
27.	North Dum Dum	135.74	177.94	30.06	152.87	58	105.68	25.07
28.	Old Malda	40.09	26.12	8.98	11.62	31	31.11	14.50
29.	Purulia	496.53	208.99	63.88	52.44	16	432.65	156.55
30.	Raiganj	106.04	98.40	19.31	72.67	45	86.73	25.73
31.	Ramjibonpur	2.83	3.65	1.04	3.03	63	1.79	0.62
32.	Rishra	348.00	146.00	35.00	95.00	26	313.00	51.00
33.	Siliguri	1018.50	456.31	148.80	288.78	30	869.70	167.53
34.	Sonamukhi	47.00	10.76	6.11	5.38	20	40.89	5.38
35.	South Dum Dum	1910.90	826.25	380.21	441.79	30	1530.69	384.46
36.	Tamluk	112.09	92.05	7.59	58.31	32	104.50	33.74
37.	Uttarpara-Kotrung	421.93	247.77	43.76	114.88	24	378.17	132.89
Total		13117.78	6024.06	1925.87	3402.70	28	11191.91	2621.36

(Source: Figures as furnished by ULBs)

APPENDIX - 12
Statement showing non / short collection of labour cess
(vide para: 2.10; page:17)

Sl. No.	Name of ULB	Period	Cess (₹ in lakh)
1.	Ashokenagar-Kalyangarh	2009-10	1.56
2.	Balurghat	2011-12	4.20
3.	Barrackpore	October 2011 – March 2012	34.21
4.	Basirhat	2009-12	21.56
5.	Beldanga	2008-12	3.99
6.	Bhadreswar	2011-12	5.13
7.	Burdwan	2008-10	43.55
8.	Chandernagore	2010-12	13.11
9.	Cooch Behar	2009-12	72.53
10.	Egra	2007-11	9.27
11.	Gangarampur	2009-12	12.07
12.	Ghatal	2009-12	23.35
13.	Haldibari	2009-13	3.71
14.	Halisahar	2009-12	19.61
15.	Jiyaganj-Azimganj	2009-12	4.73
16.	Kaliyaganj	2009-12	1.86
17.	Kalimpong	2009-12	10.01
18.	Kharagpur	2007-12	34.73
19.	Kulti	2011-12	23.20
20.	Maheshtala	2010-11	112.80
21.	Mal	2007-11	9.46
22.	Mekhliganj	2009-12	0.37
23.	Murshidabad	2009-12	10.62
24.	Naihati	2010-12	7.04
25.	North Barrackpore	July 2010 – March 2011	56.99
26.	Purulia	2009-12	33.31
27.	Raiganj	2010-12	17.69
28.	Shantipur	2009-12	12.12
29.	Serampore	2010-12	55.49
30.	Siliguri	2011-12	443.82
31.	Sonamukhi	2009-12	1.01
32.	Tamluk	-	2.91
33.	Uttarpara-Kotrung	2010-12	3.42
Total			1109.43

(Source: Records of ULBs)

APPENDIX -13

Statement showing Budget Estimate, Actual Realisation and Percentage of Own Fund during the period 2010-11, 2011-12 and 2012-13

(vide para 3.1; page: 21)

(₹ in lakh)

Sl. No.	Name of ULB	Budget Estimate			Actual Realisation			Percentage of realisation		
		2010-11	2011-12	2012-13	2010-11	2011-12	2012-13	2010-11	2011-12	2012-13
1.	Alipurduar	403.44	461.79	468.98	338.97	394.91	426.74	84	86	91
2.	Barasat	673.27	1012.00	1140.49	723.31	1226.85	1395.30	107	121	122
3.	Barrackpore	698.41	807.46	846.63	765.94	894.37	1047.45	110	111	124
4.	Basirhat	127.86	169.20	261.57	170.71	208.78	252.20	134	123	96
5.	Beldanga	50.19	81.42	56.73	57.67	54.37	66.70	115	67	118
6.	Berhampore	3495.85	3115.64	2459.58	1256.09	1532.90	1850.36	36	49	75
7.	Bhatpara	540.88	836.40	853.00	459.77	666.39	528.92	85	80	62
8.	Chakdaha	220.25	266.06	28.56	195.31	202.62	169.73	89	76	594
9.	Chandernagore	668.05	732.78	1023.91	624.11	647.48	750.73	93	88	73
10.	Coopers' Camp	4.48	6.48	10.03	6.32	5.37	12.83	141	83	128
11.	Dinhata	117.82	92.46	603.71	74.21	62.68	589.45	63	68	98
12.	Dum Dum	780.00	1084.00	1884.00	694.63	958.14	1594.97	89	88	85
13.	Egra	62.51	60.89	86.18	67.00	56.52	97.43	107	93	113
14.	Englishbazar	651.72	785.02	911.82	597.44	776.91	804.48	92	99	88
15.	Haldibari	55.77	86.04	107.54	49.81	75.78	84.55	89	88	79
16.	Jalpaiguri	660.90	578.50	639.31	312.58	339.40	449.35	47	59	70
17.	Jiaganj-Azimganj	101.58	113.66	228.44	100.05	148.05	142.90	98	130	63
18.	Kaliyaganj	97.74	76.28	103.34	65.67	76.49	90.25	67	100	87
19.	Kalyani	586.86	883.06	687.95	695.28	682.10	676.03	118	77	98
20.	Kamarhati	848.51	862.97	1289.39	1104.97	1027.12	1239.97	130	119	96
21.	Kharagpur	365.20	463.21	497.81	332.93	370.28	400.39	91	80	80
22.	Kulti	1188.40	526.25	657.80	128.16	133.46	226.48	11	25	34
23.	Maheshtala	1009.00	2100.00	3791.95	1840.31	1287.73	1473.32	182	61	39
24.	Mekhliganj	30.45	10.92	34.05	36.30	23.51	24.77	119	215	73
25.	Naihati	257.56	273.37	285.50	225.32	256.49	293.22	87	94	103
26.	North Barrackpore	1558.14	1374.09	769.70	407.41	524.54	514.04	26	38	67
27.	North Dum Dum	789.71	855.98	1122.84	789.85	853.45	1113.99	100	100	99
28.	Old Malda	117.80	147.05	143.17	83.92	112.18	119.36	71	76	83
29.	Purulia	354.90	401.35	350.70	247.16	239.13	226.87	70	60	65
30.	Raiganj	285.28	306.49	304.83	266.14	276.22	309.53	93	90	102
31.	Ramjibonpur	25.00	25.00	25.57	13.24	35.28	30.19	53	141	118
32.	Rishra	334.19	424.24	468.57	402.33	399.40	571.36	120	94	122
33.	Siliguri	1706.11	2138.20	2887.66	1686.70	2022.52	2744.37	99	95	95
34.	Sonamukhi	39.59	39.68	37.71	42.15	46.61	64.56	106	117	171
35.	South Dum Dum	3467.54	4525.49	5657.80	4604.45	5403.91	6413.45	133	119	113
36.	Tamluk	298.95	313.45	321.75	168.58	199.50	214.95	56	64	67
37.	Uttarpara-Kotrung	726.21	586.54	597.71	357.02	499.89	980.46	49	85	164
Total		23400.12	26623.42	31646.30	19991.81	22721.33	27991.65	85	85	88

(Source: Figures as furnished by ULBs)

APPENDIX -14**Statement showing loss of revenue due to non-imposition of surcharge**

(vide para: 3.4; page:23)

(₹ in lakh)

Sl. No.	Name of ULB	No. of Commercial / Non-residential Holding	Annual Property Tax	Annual surcharge @ 20%	Period	Loss
1.	Asansol	7519	247.00	49.40	01.04.2008 to 31.03.2011	148.20
2.	Barrackpore	4159	78.02	15.60	01.04.2011 to 31.03.2012	15.60
3.	Beldanga	NA	3.10	0.62	01.04.2006 to 31.03.2007	5.16
			3.23	0.64	01.04.2007 to 31.03.2010	
			6.57	1.31	01.04.2010 to 31.03.2012	
4.	Dinhata	704	3.75	0.75	01.04.2009 to 31.12.2011	2.06
5.	Durgapur	957	703.58	140.71	01.04.2010 to 31.03.2011	140.71
6.	Egra	293	0.97	0.19	01.04.2009 to 31.03.2011	0.38
7.	Gangarampur	35	2.27	0.45	01.04.2007 to 31.03.2012	2.25
8.	Gayeshpur	1304	77.77	15.55	01.07.2010 to 31.03.2012	31.10
9.	Ghatal	3125	5.02	1.00	01.04.2007 to 31.03.2012	5.00
10.	Haldibari	1301	3.43	0.68	01.04.2009 to 31.03.2010	2.33
			3.93	0.78	01.04.2010 to 31.03.2011	
			4.33	0.87	01.04.2011 to 31.03.2012	
11.	Kalyani	773	64.14	12.83	01.07.2005 to 31.03.2011	73.76
12.	Kulti	88	18.26	3.65	01.04.2009 to 31.03.2012	10.95
13.	Mal	621	9.22	1.84	01.04.2003 to 31.03.2011	14.72
14.	Mirik	364	1.48	0.30	01.04.2008 to 31.03.2011	1.80
15.	Naihati	1952	13.82	2.76	01.07.2003 to 31.07.2012	24.84
16.	North Dum Dum	87	63.71	12.74	01.04.2010 to 31.03.2011	12.74
17.	Panihati	140	117.30	23.46	01.04.2010 to 31.03.2011	23.46
18.	South Dum Dum	3120	133.64	26.73	01.04.2010 to 31.03.2011	26.73
19.	Tamluk	1198	12.77	2.55	01.04.2008 to 30.06.2010	16.95
		1227	32.08	6.41	01.07.2010 to 31.03.2012	
Total						558.74

(Source: Records of ULBs)

APPENDIX -15
Statement showing outstanding water-charges as of March 2013
(vide para: 3.5; page:24)

(₹ in lakh)

Sl. No.	Name of ULB	Demand	Collection	Outstanding
1.	Barrackpore	93.10	9.21	83.89
2.	Beldanga	4.46	1.88	2.58
3.	Berhampore	9.51	4.33	5.18
4.	Bhatpara	11.88	2.74	9.14
5.	Chakdaha	34.50	29.82	4.68
6.	Chandernagore	408.83	4.73	404.10
7.	Dinhata	5.66	5.02	0.64
8.	Dum Dum	60.53	1.57	58.96
9.	Englishbazar	80.80	70.42	10.38
10.	Haldibari	1.67	1.38	0.29
11.	Kalyani	67.86	11.09	56.77
12.	Kamarhati	135.19	31.92	103.27
13.	Kharagpur	79.99	37.77	42.22
14.	Maheshtala	12.86	5.03	7.83
15.	Mekhliganj	2.01	1.17	0.84
16.	North Dum Dum	22.38	9.13	13.25
17.	Old Malda	16.47	1.88	14.59
18.	Purulia	68.81	20.92	47.89
19.	Ramjibonpur	4.59	3.82	0.77
20.	Siliguri	146.42	67.33	79.09
21.	Tamluk	51.19	32.85	18.34
Total		1318.71	354.01	964.70

(Source: Figures as furnished by ULBs)

APPENDIX -16
Statement showing outstanding fee
(vide para: 3.6; page:24)

Sl. No.	Name of ULB	Period	Outstanding fee (₹ in lakh)
1.	Asansol	March 2012	27.93
2.	Ashoknagar-Kalyangarh	March 2012	1.68
3.	Barasat	March 2012	5.46
4.	Bashirhat	March 2012	8.71
5.	Berhampore	March 2012	1.66
6.	Burdwan	March 2012	3.77
7.	Coochbehar	March 2012	7.76
8.	Dinhata	March 2012	3.67
9.	Durgapur	March 2012	26.38
10.	Englishbazar	March 2012	20.51
11.	Gangarampur	March 2012	3.22
12.	Gayeshpur	March 2012	4.23
13.	Haldibari	March 2012	2.82
14.	Halisahar	March 2012	2.70
15.	Kaliaganj	March 2012	20.07
16.	Kalimpong	March 2012	3.30
17.	Kalyani	March 2012	7.09
18.	Kamarhati	March 2012	3.01
19.	Kulti	March 2012	2.42
20.	Madhyamgram	March 2011	86.49
21.	Maheshtala	March 2011	0.96
22.	Mal	March 2012	3.02
23.	Mirik	March 2012	0.33
24.	Murshidabad	March 2012	2.75
25.	North Dum Dum	March 2011	0.23
26.	Panihati	March 2011	1.96
27.	Raiganj	March 2012	29.93
28.	Rajpur-Sonarpur	March 2011	20.81
29.	Sonamukhi	March 2012	4.84
30.	South Dum Dum	March 2011	178.22
31.	Tamluk	March 2012	6.83
Total			492.76

(Source: Records of ULBs)

APPENDIX – 17

**Statement showing outstanding rent / *salami* / development fees / parking fee
from stalls / shops / ferry service
(vide para: 3.7; page:25)**

(₹ in lakh)

Sl. No.	Name of ULB	As on	Rent / <i>salami</i> / development fee / parking fee not realised from stalls / shops / ferry services etc.
1.	Ashoknagar-Kalyangarh	March 2012	9.91
2.	Baidyabati	March 2012	2.56
3.	Bally	March 2012	1.28
4.	Barasat	March 2012	25.79
5.	Basirhat	March 2012	11.95
6.	Bhadreshwar	March 2012	8.77
7.	Bhatpara	March 2012	2.97
8.	Beldanga	April 2012	5.09
9.	Bidhannagar	March 2012	71.29
10.	Bolpur	March 2012	42.55
11.	Burdwan	March 2011	19.95
12.	Chandernagore	March 2012	9.71
13.	Coochbehar	March 2012	28.72
14.	Coopers' Camp	March 2012	2.80
15.	Darjeeling	March 2012	42.60
16.	Dinhata	March 2012	4.32
17.	Durgapur	March 2011	39.55
18.	English Bazar	March 2012	66.41
19.	Gayeshpur	March 2012	2.67
20.	Haldibari	March 2012	13.56
21.	Jalpaiguri	March 2012	31.30
22.	Jiaganj-Azimgunj	March 2012	2.34
23.	Kaliaganj	March 2012	6.00
24.	Kalimpong	March 2012	13.73
25.	Kharagpur	March 2012	5.43
26.	Mekhliganj	March 2012	3.82
27.	Mirik	March 2012	10.60
28.	Naihati	March 2011	3.66
29.	North Barrackpore	March 2011	16.50
30.	Old Malda	March 2012	12.15
31.	Panihati	March 2011	191.91
32.	Purulia	March 2012	29.10
33.	Raiganj	March 2012	1.68
34.	Rajpur-Sonarpur	March 2012	2.34
35.	Rishra	March 2012	60.96
36.	Shantipur	March 2012	2.71
37.	Serampore	March 2012	17.50
38.	Siliguri	March 2012	48.13
39.	Sonamukhi	March 2012	3.22

Sl. No.	Name of ULB	As on	Rent / <i>salami</i> / development fee / parking fee not realised from stalls / shops / <i>ferry</i> services etc.
40.	South Dum Dum	March 2012	6.43
41.	Uluberia	March 2012	20.57
42.	Uttarpara-Kotrung	March 2012	11.76
Total			914.29

(Source: Records of ULBs)

APPENDIX – 18
Coverage of water supply
(vide para: 8.2.7.3; page:80)

Sl. No.	Name of U.L.B	2008-09			2009-10			2010-11			2011-12			2012-13		
		Total population	Population served	Shortfall	Total population	Population served	Shortfall	Total population	Population served	Shortfall	Total population	Population served	Shortfall	Total population	Population served	Shortfall
1.	Pamihati	359436	261284	98152	361100	280128	80972	362771	285369	77402	364450	298938	65512	399000	308938	90062
2.	South Dum Dum	478430	310999	167431	489215	342450	146765	500000	375000	125000	510785	408628	102157	521570	443334	78236
3.	Rajpur-Sonarpur	374000	76000	298000	391316	80000	311316	409434	110000	299434	426000	171000	255000	511000	174000	337000
4.	Ramghat	72190	30900	41290	73767	33095	40672	75344	35345	39999	75658	38420	37238	75992	42500	33492
5.	Asansol	540185	333818	206367	548287	346181	202106	556512	359496	197016	564376	428236	136140	581434	446079	135355
6.	Raniganj	125922	100737	25185	128012	102420	25592	130137	123657	6480	132297	125723	6574	134493	127824	6669
7.	Kharagpur	207984	197584	10400	207984	197584	10400	207984	197584	10400	289631	213750	75881	289631	213750	75881
8.	Gangarampur	55407	30000	25407	55681	30000	25681	55955	35000	20955	56175	35000	21175	56451	40000	16451
9.	Balughat	145918	40727	105191	147690	54303	93387	149483	60520	88963	151299	62320	88979	153024	64450	88574
10.	Islampur	54225	19419	34806	54425	19494	34931	54630	19569	35061	54835	19644	35191	55041	19719	35322
11.	Siliguri	658938	292860	366078	690567	321920	368647	723714	368375	355339	758452	401320	357132	794858	449545	345313
	Total	3072635	1694328	1378307	3148044	1807575	1340469	3225964	1969915	1256049	3383958	2202979	1180979	3572494	2330139	1242355
	% of population not served		44.85%			42.58%			38.93%			34.89%			34.77%	
	Coverage		55.15%			57.42%			61.07%			65.11%			65.23%	
Average coverage during the period 60.80%																

APPENDIX – 19
Actual supply in respect of CPHEEO norms
(vide para: 8.2.7.3(b); page:81)

Sl. No.	Name of ULB	2008-09			2009-10			2010-11			2011-12			2012-13		
		liter per capita per day (lpcd)														
		Actual supply	CPHEEO norms	Shortfall	Actual supply	CPHEEO norms	Shortfall	Actual supply	CPHEEO norms	Shortfall	Actual supply	CPHEEO norms	Shortfall	Actual supply	CPHEEO norms	Shortfall
1.	Asansol	84	135	51	81	135	54	78	135	57	75	135	60	72	135	63
2.	Balughat	70	70	0	70	70	0	70	70	0	70	70	0	70	70	0
3.	Bankura	40	70	30	40	70	30	41	70	29	41	70	29	41	70	29
4.	Baranagar	85	135	50	85	135	50	85	135	50	85	135	50	85	135	50
5.	Barackpore	90	135	45	90	135	45	95	135	40	95	135	40	95	135	40

Sl. No.	Name of ULB	2008-09				2009-10				2010-11				2011-12				2012-13			
		liter per capita per day (lpcd)																			
		Actual supply	CPHEO norms	Shortfall	Actual supply	CPHEO norms	Shortfall	Actual supply	CPHEO norms	Shortfall	Actual supply	CPHEO norms	Shortfall	Actual supply	CPHEO norms	Shortfall					
6.	Berhampur	23.05	70	46.95	23	70	47	22.50	70	47.50	22	70	48	21.50	70	48.50					
7.	Bidhanagar	170	135	0	170	135	0	170	135	0	170	135	0	170	135	0					
8.	Chandernagore	185.57	135	0	185.03	135	0	184.47	135	0	183.95	135	0	183.42	135	0					
9.	Contai	Not available	70		Not available	70		Not available	70		70	70	0	70	70	0					
10.	Diamond Harbour	Data not available																			
11.	Durgapur	110.12	135	24.88	114.15	135	20.85	117.36	135	17.64	119.37	135	15.63	133.04	135	1.96					
12.	Englishbazar	70	70	0	72	70	0	78	70	0	90	70	0	95	70	0					
13.	Gangarampur	15	70	55	15	70	55	15	70	55	20	70	50	20	70	50					
14.	Ghatol	60	70	10	60	70	10	60	70	10	60	70	10	60	70	10					
15.	Hooghly- Chinsurah	152	135	0	145	135	0	136	135	0	138	135	0	129	135	6					
16.	Islampur	55.85	70	14.15	55.63	70	14.37	55.42	70	14.58	55.21	70	14.79	55	70	15					
17.	Jhargram	32	70	38	32	70	38	32	70	38	32	70	38	32	70	38					
18.	Kamarhati	80	135	55	78	135	57	93	135	42	97	135	38	93	135	42					
19.	Kharagpur	72	70	0	62	70	8	57	70	13	48	70	22	58	70	12					
20.	Khurpai	28	70	42	28	70	42	28	70	42	28	70	42	28	70	42					
21.	Krishnanagar	46.26	70	23.74	45.42	70	25.58	44.60	70	26.40	72.57	70	0	71.23	70	0					
22.	Kulti	24	70	46	25	70	45	24	70	46	24	70	46	31	70	39					
23.	Mathabhanga	73	70	0	73	70	0	73	70	0	73	70	0	73	70	0					
24.	NDITA	Data not available																			
25.	North Dum Dum	35	135	100	47	135	88	66	135	69	74	135	61	83	135	95					
26.	Panihati	65	135	70	67	135	68	70	135	65	73	135	62	75	135	52					
27.	Purulia	28	70	42	28	70	42	28	70	42	22	70	48	22	70	60					
28.	Rajpur-Sonarpur	60	135	75	60	135	75	61	135	74	63	135	72	62	135	48					
29.	Ranaghat	62.80	70	7.20	58.60	70	11.40	54.00	70	16	47.60	70	22.40	43	70	73					
30.	Raniganj	46	135	89	46	135	89	76	135	59	75	135	60	73	135	62					
31.	Sainthia	53	70	17	53	70	17	53	70	17	53	70	17	53	70	17					
32.	Siliguri	70	135	65	70	135	65	70	135	65	70	135	65	70	135	65					
33.	South Dum Dum	70	135	65	75	135	60	80	135	55	85	135	50	90	135	45					
34.	Taki	Reply not furnished																			
35.	Uluberia	53.26	135	81.74	53.26	135	81.74	53.26	135	81.74	53.26	135	81.74	53.26	135	81.74					

APPENDIX – 20

Frequency of water supply

(vide para: 8.2.7.3(e); page:82)

Sl. No.	Name of ULB	2008-09		2009-10		2010-11		2011-12		2012-13	
		Duration (Hrs.)	Frequency (times)	Duration (Hrs.)	Frequency (times)	Duration (Hrs.)	Frequency (times)	Duration (Hrs.)	Frequency (times)	Duration (Hrs.)	Frequency (times)
1.	Assansol	1.5	1	1.5	1	1.5	1	1.5	1	1.5	1
2.	Balurghat	6	3	6	3	6	3	6	3	6	3
3.	Bankura	5	2	5	2	5	2	5	2	5	2
4.	Baranagar	Data not available									
5.	Barrackpore	7.5	3	7.5	3	7.5	3	7.5	3	7.5	3
6.	Berhampur	7	4	7	4	7	4	7	4	7	4
7.	Bidhannagar	6	3	6	3	6	3	6	3	6	3
8.	Chandernagore	11	2	12	2	14	2	14	2	14	2
9.	Contai	Data not available						24	-	24	-
10.	Diamond Harbour	5	3	5	3	5	3	5	3	5	3
11.	Durgapur	4	2	4	2	4	2	4	2	4	2
12.	Englishbazar	7	3	7	3	7	3	7	3	7	3
13.	Gangarampur	4	3	4	3	4	3	4	3	4	3
14.	Ghatal	6	3	6	3	6	3	6	3	6	3
15.	Hooghly- Chinsurah	13	1	13	1	13	1	13	1	13	1
16.	Islampur	3.5	3	3.5	3	3.5	3	3.5	3	3.5	3
17.	Jhargram	4	2	4	2	4	2	4	2	4	2
18.	Kamarhati	6.5	3	6.5	3	8.5	4	8.5	4	8.5	4
19.	Kharagpur	7	2	7	2	7	2	7	2	7	2
20.	Khirpai	5	3	5	3	5	3	5	3	5	3
21.	Krishnanagar	7.5	5	7.5	5	7.5	5	7.5	5	7.5	5
22.	Kulti	2	1	2	1	2	1	2	1	2	1
23.	Mathabhanga	5	2	5	2	5	2	5	2	5	2
24.	NDITA					24	1	24	1	24	1
25.	North Dum Dum	6.5	3	8.5	4	8.5	4	8.5	4	8.5	4
26.	Panihati	7	7	7	7	7	7	7	7	7	7
27.	Purulia	4	2	4	2	4	2	4	2	4	2
28.	Rajpur-Sonarapur	5	3	5	3	5	3	5	3	5	3
29.	Ranaghat	5.5	5	5.5	5	5.5	5	5.5	5	5.5	5
30.	Raniganj	4	2	4	2	4	2	4	2	4	2
31.	Sainthia	4	2	4	2	4	2	4	2	4	2
32.	Siliguri	4	2	4	2	4	2	4	2	4	2
33.	South Dum Dum	7	3	7	3	7	3	7	3	7	3
34.	Taki	6	3	6	3	6	3	6	3	6	3
35.	Uluberia	6	3	6	3	6	3	6	3	6	3
Average		5.36		5.45		5.57		6.1		6.1	

APPENDIX – 21**Quality control**

(vide para: 8.2.7.3(f); page:82)

Sl. No.	Name of ULB	Raw water quality monitoring	Monitoring of water quality at distribution network	Availability of adequate laboratory facility with the ULB	Remarks
1.	Asansol	NA	Yes	Nil	
2.	Balurghat	By PHE	By PHE	By PHE	No report for the same is available with municipality and the municipality is also void of any laboratory facility.
3.	Bankura	By PHE	Not done	By PHE	No testing facility by the ULB
4.	Baranagar	Yes	Yes	Yes	
5.	Barrackpore	Yes	NI	No	
6.	Berhampur	Yes	No	Nil	PHE report for 3 Years
7.	Bidhannagar	Yes	Yes	No	
8.	Chandernagore	Yes	Yes	Yes	
9.	Contai	Nil	Yes (occasionally)	Nil	
10.	Diamond Harbour	Nil	Nil	Nil	
11.	Durgapur	Yes	Yes	Yes	
12.	Englishbazar	Nil	Nil	Nil	
13.	Gangarampur	By PHE	By PHE	By PHE	No report for the same is available with municipality and the municipality is also void of any laboratory facility.
14.	Ghatal	No	Yes (Chlorination only)	Nil	
15.	Hooghly-Chinsurah	Nil	Nil	Nil	
16.	Islampur	By PHE	By PHE	By PHE	No report for the same is available with municipality and the municipality is also void of any laboratory facility.
17.	Jhargram	No	Yes once in a year	Nil	No testing facility by the ULB
18.	Kamarhati	No	No	Yes	
19.	Kharagpur	Yes (PHE)	Yes	Yes (PHE)	
20.	Khirpai	NA	Yes (Occasionally)	Nil	
21.	Krishnanagar	No	Yes	Nil	Chlorination only

Sl. No.	Name of ULB	Raw water quality monitoring	Monitoring of water quality at distribution network	Availability of adequate laboratory facility with the ULB	Remarks
22.	Kulti	Yes (PHE)	No	Nil	
23.	Mathabhanga	By PHE	By PHE	By PHE	No report for the same is available with municipality and the municipality is also void of any laboratory facility.
24.	NDITA	NA	Yes	Yes	Treated water from KMDA
25.	North Dum Dum	No	No	NA	
26.	Panihati	NA	NA	NA	
27.	Purulia	By PHE	By PHE	By PHE	No report for the same is available with municipality and the municipality is also void of any laboratory facility.
28.	Rajpur-Sonarpur	NA	No	No	
29.	Ranaghat	Yes	No	Nil	
30.	Raniganj	NA	Yes	Nil	No testing by ULB
31.	Sainthia	Yes	Yes	Nil	
32.	Siliguri	Yes	Yes	Yes	Though the ULB claimed to do the testing job regularly but they failed to produce any documentary evidence against their claim.
33.	South Dum Dum	Yes	NI	No	
34.	Taki	NA	NI	NA	
35.	Uluberia	Yes	Yes	Yes	

APPENDIX – 22
Water charges collection
(vide para: 8.2.7.3(i); page: 83)

Sl. No.	Name of ULB	2008-09				2009-10				2010-11				2011-12				2012-13			
		Domestic tariff	Industrial tariff	Amount collected	Domestic tariff	Industrial tariff	Amount collected	Domestic tariff	Industrial tariff	Amount collected	Domestic tariff	Industrial tariff	Amount collected	Domestic tariff	Industrial tariff	Amount collected	Domestic tariff	Industrial tariff	Amount collected		
1.	Asansol	NA	NA	12165000	NA	NA	7389000	NA	NA	8217000	NA	NA	8019000	NA	NA	8019000	NA	NA	8399000		
2.	Balughat	15-120	Nil	91044	15-120	Nil	77088	15-120	Nil	69136	15-120	Nil	69725	15-120	Nil	69725	15-120	Nil	72383		
3.	Bankura	NA	NA	2054114	NA	NA	2023647	NA	NA	4542663	NA	NA	2779900	NA	NA	2779900	NA	NA	1794083		
4.	Baranagar	NA	NA	553580	NA	NA	145170	NA	NA	57372	NA	NA	Nil	NA	NA	Nil	NA	NA	Nil		
5.	Barrackpore	NA	100-600	5095000	NA	100-600	5286000	NA	100-600	4623000	NA	100-600	3450000	NA	130-780	4480000	NA	130-780	4480000		
6.	Berhampur	10	25	543949	10	25	755678	10	25	963104	10	25	1136290	10	25	1136290	10	25	2103289		
7.	Bidhanagar	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil		
8.	Chandernagore	5-1500	5-1500	2227805	5-1500	5-1500	3690568	(domestic tariff withdrawn from July 2010)	5-1500	654499	Nil	5-1500	685750	Nil	5-1500	685750	Nil	5-1500	695071		
9.	Contai	100	Nil	Nil	100	Nil	Nil	100	Nil	Nil	100	Nil	Nil	100	Nil	Nil	100	Nil	26700		
10.	Diamond Harbour	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil		
11.	Durgapur	30-450	10 per KL	20804000	30-450	10 per KL	28970000	30-450	10 per KL	29752000	30-450	10 per KL	36838000	30-450	10 per KL	36838000	30-450	10 per KL	38595000		
12.	Englishbazar	15	150	3720000	15	150	3691000	15	150	3851000	15	150	4072000	15	150	4072000	15	150	7326000		
13.	Gangarampur	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil		
14.	Ghatat	50	100	727835	50	100	936225	50	100	1181080	50	100	1445500	50	100	1445500	50	100	1640000		
15.	Hooghly-Chinsurah	15-120	450-2000	6556557	15-120	450-2000	5693349	(domestic tariff withdrawn from July 2010)	450-2000	1651808	Nil	450-2000	2227255	Nil	450-2000	2227255	Nil	450-2000	2581306		
16.	Islampur	30	Nil	159400	30	Nil	134970	30	Nil	122260	30	Nil	108920	30	Nil	108920	30	Nil	120550		
17.	Jhangram	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil		
18.	Kamarhati	15-40	150-250	428100	15-40	150-250	3419000	15-40	150-250	2319000	15-40	150-250	2144000	15-40	150-250	2144000	15-40	150-250	2497000		
19.	Kharagpur	35	Nil	2180222	35	Nil	2595626	35	Nil	3468504	35	Nil	3545185	35	Nil	3545185	35	Nil	2791605		
20.	Khiprai	30	Nil	350000	30	Nil	802000	30	Nil	470000	30	Nil	380000	30	Nil	380000	30	Nil	224000		
21.	Krishnanagar	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	2574100	Nil	Nil	2574100	Nil	Nil	Figure not given		
22.	Kulti	50-75	50-75	34600	50-75	50-75	74535	50-75	50-75	37150	50-75	50-75	21800	50-75	50-75	21800	50-75	50-75	41900		
23.	Matthabanga	NA	Nil	425155	NA	Nil	298345	NA	Nil	250010	NA	Nil	329060	NA	Nil	329060	NA	Nil	286150		
24.	NDITA																		Reply not given		
25.	North Dum Dum	15-25		3833719	15-25		4322121	15-25		475436			Discontinued from 1.7.2010			Discontinued from 1.7.2010			Discontinued from 1.7.2010		
26.	Panliali	NA	NA	4897000	NA	NA	5142000	NA	NA	2450000	NA	NA	1653000	NA	NA	1653000	NA	NA	3419000		

Sl. No.	Name of ULB	2008-09			2009-10			2010-11			2011-12			2012-13		
		In ₹														
		Domestic tariff	Industrial tariff	Amount collected	Domestic tariff	Industrial tariff	Amount collected	Domestic tariff	Industrial tariff	Amount collected	Domestic tariff	Industrial tariff	Amount collected	Domestic tariff	Industrial tariff	Amount collected
27.	Purnia	100	500	3898859	100	500	5700860	100	500	3117685	100	500	2846654	100	500	2160054
28.	Raipur Sonapur	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
29.	Ranighat	180	Nil	1108933	180	Nil	890065	do	Nil	246103	Nil	Nil	234817	Nil	Nil	599357
30.	Raniganj	30	45-100	1713000	30	45-100	1556000	30	45-100	1375000	30	45-100	1481000	30	45-100	1880000
31.	Sainthia	30	50	121590	30	50	136855	30	50	110100	30	50	149649	30	50	107620
32.	Siliguri	1 per cent of connection charge	2 per cent of connection charge	4440797	1 per cent of connection charge	2 per cent of connection charge	5220644	1 per cent of connection charge	2 per cent of connection charge	5143054	1 per cent of connection charge	2 per cent of connection charge	6362297	1 per cent of connection charge	2 per cent of connection charge	6733197
33.	South Dum Dum	NA	NA	3197000	NA	NA	2094000	NA	NA	Nil	NA	NA	Nil	NA	NA	Nil
34.	Taki	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
35.	Uluberia	NA	NA	255305	NA	NA	247560	NA	NA	224340	NA	NA	1251670	NA	NA	5330255
				81582764			91292306			75371304			83825572			93923520
Total ₹ 425995466																

APPENDIX – 23

Revenue receipts & Revenue expenditure

(vide para: 8.2.7.3(k); page:84)

Sl. No.	Name of ULB	2008-09			2009-10			2010-11			2011-12			2012-13		
		Revenue receipt	Revenue expenditure	RR as a per cent of RE	Revenue receipt	Revenue expenditure	RR as a per cent of RE	Revenue receipt	Revenue expenditure	RR as a per cent of RE	Revenue receipt	Revenue expenditure	RR as a per cent of RE	Revenue receipt	Revenue expenditure	RR as a per cent of RE
		In ₹	In ₹		In ₹	In ₹		In ₹	In ₹		In ₹	In ₹		In ₹	In ₹	
1.	Asansol	14348000	62075000	23.11	8909000	69905000	12.74	13192000	91392000	14.43	11771000	89378000	13.17	15874000	120071000	13.22
2.	Balughat	91044	1861706	04.89	77088	1616037	04.77	69136	2392280	02.91	69725	1122191	06.16	72383	1364533	05.30
3.	Bankura	2481014	9706136	25.56	2567647	13331547	19.25	5266663	16878243	31.20	3722900	16669655	22.33	2191083	10385057	21.10
4.	Baranagar	898640	4696300	19.13	591960	6726169	8.8	452775	19431583	2.33	568380	20889096	2.72	405360	22465665	1.80
5.	Barackpore	5596000	11681000	47.90	5881000	12218000	48.13	5255000	15896000	33.05	4055000	19352000	20.95	5310000	23118000	22.96
6.	Barhampur	1427558	14850367	96.12	1772494	23545220	7.52	3164746	33620090	9.41	2798092	31971092	8.75	6516767	33185141	19.63
7.	Bidhanagar	2314000	16243000	14.24	2535000	31578000	8.02	3210000	17060000	18.81	1979000	15100000	13.1	1359000	11706000	11.6
8.	Chandernagore	3428768	14425792	23.76	5235699	20325556	25.75	4300096	26335115	16.32	3137321	33523484	9.35	2981068	43298455	6.88
9.	Coolai	0	0	0	0	0	0	0	0	0	0	0	0	1193600	956901	124.63
10.	Diamond Harbour															
Complete data not available																
11.	Durgapur	33921000	48188000	70.39	45790000	56746000	80.69	44492000	57237000	77.73	50683000	91312000	55.50	55905000	111255000	50.24
12.	Englishbazar	5620000	21935000	25.62	6538000	26231000	24.92	6745000	35194000	19.16	8782000	38972000	22.53	12594000	87928000	14.32
13.	Gangavampur	0	229470	0	0	248448	0	0	480023	0	0	177529	0	0	0	0
14.	Ghatol	1677835	2635363	63.66	2619425	3541464	73.96	3314880	4300935	77.07	2982400	5019366	59.41	3130330	6934544	45.14
15.	Hooghly-Chinsurah	8690629	15884413	54.71	7553840	21779119	34.59	4206351	21695219	19.38	5299980	20772344	25.51	5808235	25931352	22.39
16.	Islampur	221400	69960	316.46	182970	117876	155.22	209260	131220	159.47	166920	142500	117.13	160550	304032	52.80
17.	Jhargam	0	1621923	0	0	1542544	0	0	2276181	0	0	2277884	0	0	2704240	0
18.	Kamarhati	5231000	24181000	21.6	4325000	28866000	14.98	3144000	36164000	8.69	2902000	40268000	7.20	3260000	35606000	9.15
19.	Kharagpur	2614341	46191734	5.56	3685785	67735922	5.44	5026435	45721506	10.99	5353134	52297740	10.23	4903873	65211438	7.51
20.	Khirpai	600000	1020000	58.82	1497000	1356000	110.39	820000	1627000	50.	610000	1762000	34.61	336000	2629000	12.7

Sl. No.	Name of ULB	2008-09		RR as a per cent of RE	2009-10		RR as a per cent of RE	2010-11		RR as a per cent of RE	2011-12		RR as a per cent of RE	2012-13		
		Revenue receipt	Revenue expenditure		Revenue receipt	Revenue expenditure		Revenue receipt	Revenue expenditure		Revenue receipt	Revenue expenditure				
		In ₹			In ₹			In ₹			In ₹					
21.	Krishnanagar	1147000	6039228	18.99	1272000	7187968	17.69	1616000	7901422	20.45	4547100	8513973	53.40	0	9812968	0
22.	Kulti	279400	2076515	13.45	120435	2119926	5.68	37800	1709500	2.21	72800	2203462	3.30	211900	2509860	8.44
23.	Mathabhanga	450155	286082	157.35	565495	393566	143.45	366260	605899	60.44	570310	686562	83.06	328650	847958	38.75
24.	North Dum Dum	4172879	16872349	24	12690438	23686731	53.57	10203862	26189741	38.96	10829260	28989324	37.35	8413643	37333216	22.53
25.	Panihati	7939000	26404000	30.06	8509000	27134000	31.35	5606000	30692000	18.26	4753000	35106000	13.53	6941000	38887000	17.84
26.	Purulia	3924859	27210659	14.42	5960860	27210659	20.95	3117685	27210659	11.45	2846654	27210659	10.46	2160064	27210659	07.93
27.	Rajpur-Sonarpur	265000	13884000	1.9	622000	33016000	1.88	1186000	36244000	3.27	6050000	86085000	7.02	3200000	118255000	2.7
28.	Ranaghat	2532933	2813456	90.02	2166065	3790368	57.14	1566103	5861746	26.71	2052817	4756657	43.15	3063357	5244863	58.40
29.	Raniganj	2391000	1166000	205	2696000	14781000	18.23	3488000	16911000	20.62	12205000	27105000	45.02	8868000	30150000	29.41
30.	Sainthia	121590	1168465	10.4	142855	1571652	9.08	116300	1716532	6.77	149649	1802759	8.3	123370	2018197	6.11
31.	Siliguri	14637672	27510220	53.21	16945378	36132833	46.90	18863708	82110131	22.97	23154069	70470481	32.86	25056146	93046504	26.93
32.	South Dum Dum	9086000	23601000	38.49	6703000	25986000	25.79	6764000	34691000	19.49	7918000	48185000	16.43	11644000	63643000	18.29
33.	Taki	0	277000	0	0	354000	0	0	354000	0	0	457000	0	0	1174000	
34.	Uluberia	255505	Insufficient data		247560	Insufficient data		224340	Insufficient data		1251670	Insufficient data		5350255	23102297	23.15
Total		136364222	446805138	30.51	158382994	590781605	26.80	156024400	700030025	22.28	181281181	822578758	22.03	197360634	1058289880	18.64

APPENDIX – 24**Source of water**

(vide para: 8.2.7.3(n); page:87)

Sl. No.	Name of ULB	2008-09		2009-10		2010-11		2011-12		2012-13	
		Ground (per cent)	Surface (per cent)	Ground (per cent)	Surface (per cent)	Ground (per cent)	Surface (per cent)	Ground (per cent)	Surface (per cent)	Ground (per cent)	Surface (per cent)
1.	Asansol	37	63	37	63	37	63	37	63	37	63
2.	Balurghat	100	0	100	0	100	0	100	0	100	0
3.	Bankura	100	0	100	0	100	0	100	0	100	0
4.	Baranagar	20	80	20	80	20	80	20	80	20	80
5.	Barrackpore	100	0	100	0	100	0	100	0	100	0
6.	Berhampur	65	35	65	35	65	35	65	35	65	35
7.	Bidhannagar	20	80	20	80	20	80	20	80	20	80
8.	Chandernagore	80	20	50	50	50	50	50	50	50	50
9.	Contai	100	0	100	0	100	0	100	0	100	0
10.	Diamond Harbour	100	0	100	0	100	0	100	0	100	0
11.	Durgapur	0.55	99.45	0.55	99.45	0.55	99.45	0.55	99.45	0.55	99.45
12.	Englishbazar	100	0	100	0	100	0	100	0	100	0
13.	Gangarampur	100	0	100	0	100	0	100	0	100	0
14.	Ghatal	100	0	100	0	100	0	100	0	100	0
15.	Hooghly-Chinsurah	100	0	100	0	100	0	100	0	100	0
16.	Islampur	100	0	100	0	100	0	100	0	100	0
17.	Jhargram	100	0	100	0	100	0	100	0	100	0
18.	Kamarhati	43.64	56.36	43.64	56.36	54.33	45.66	58.05	41.95	57.63	42.37
19.	Kharagpur	10	90	10	90	10	90	30	70	30	70
20.	Khirpai	100	0	100	0	100	0	100	0	100	0
21.	Krishnanagar	93	07	93	07	93	07	96	04	96	04
22.	Kulti	1.44	98.56	2.14	97.86	2.84	97.16	3.53	96.47	2.63	97.37
23.	Mathabhanga	100	0	100	0	100	0	100	0	100	0
24.	NDITA	Purchased from KMC									
25.	North Dum Dum	92.37	7.63	94.35	5.65	96.11	3.89	96.59	3.41	96.97	3.03
26.	Panihati	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
27.	Purulia	0	100	0	100	0	100	0	100	06.85	93.15
28.	Rajpur Sonarpur	100	0	100	0	100	0	72.23	27.77	73.20	26.80
29.	Ranaghat	100	0	100	0	100	0	100	0	100	0
30.	Raniganj	0	100	0	100	0	100	0	100	0	100
31.	Sainthia	100	0	100	0	100	0	100	0	100	0
32.	Siliguri	0	100	0	100	0	100	0	100	0	100
33.	South Dum Dum	80	20	78	22	76	24	74	26	72	28
34.	Taki	100	0	100	0	100	0	100	0	100	0
35.	Uluberia	09	91	09	91	09	91	09	91	09	91

APPENDIX – 25

Manpower in respect of per km pipeline

(vide para: 8.2.7.3(o); page:87)

Sl. No.	Name of ULB	2008-09	2009-10	2010-11	2011-12	2012-13
		Existing	Existing	Existing	Existing	Existing
1.	Asansol	3.7	3.3	3.0	2.7	2.4
2.	Balurghat	No reply furnished by the ULB				
3.	Bankura	0.3	0.32	0.32	0.33	0.33
4.	Baranagar	Unreliable data				
5.	Barrackpore	0.69	0.69	0.69	0.71	0.80
6.	Berhampur	13.94	14.24	12.57	11	10.6
7.	Bidhannagar	Outsourced				
8.	Chandernagore	NA	NA	NA	NA	0.425
9.	Contai	No reply furnished by the ULB				
10.	Diamond Harbour	0.49	0.49	0.49	0.49	0.49
11.	Durgapur	No reply furnished by the ULB				
12.	Englishbazar	1	1	1	1	1
13.	Gangarampur	No reply furnished by the ULB				
14.	Ghatal	0.31	0.31	0.31	0.31	0.31
15.	Hooghly-Chinsurah	0.70	0.53	0.66	0.66	0.70
16.	Islampur	0.416	0.416	0.416	0.416	0.416
17.	Jhargram	0.02	0.02	0.02	0.02	0.02
18.	Kamarhati	No reply furnished by the ULB				
19.	Kharagpur	No reply furnished by the ULB				
20.	Khirpai	0.05	0.05	0.05	0.05	0.05
21.	Krishnanagar	0.78	0.77	0.94	0.59	0.55
22.	Kulti	0.26	0.26	0.26	0.26	0.26
23.	Mathabhanga	No reply furnished by the ULB				
24.	NDITA	Outsourced				
25.	North Dum Dum	0.43	0.34	0.41	0.31	0.29
26.	Panihati	No reply furnished by the ULB				
27.	Purulia	No reply furnished by the ULB				
28.	Rajpur-Sonarapur	3	3	3	2.5	2.5
29.	Ranaghat	0.23	0.23	0.21	0.18	0.18
30.	Raniganj	NA	0.28	0.28	0.28	0.28
31.	Sainthia	0.3	0.3	0.3	0.3	0.3
32.	Siliguri	0.02	0.02	0.02	0.02	0.02
33.	South Dum Dum	0.73	0.73	0.73	0.73	0.73
34.	Taki	No reply furnished by the ULB				
35.	Uluberia	0.05	0.05	0.05	0.05	0.05

APPENDIX – 26**Manpower in respect of per 1000 connection**

(vide para: 8.2.7.3(o); page:87)

Sl. No.	Name of ULB	2008-09	2009-10	2010-11	2011-12	2012-13
		Existing	Existing	Existing	Existing	Existing
1.	Asansol	11	9	7	6	5
2.	Balurghat	Nil	Nil	Nil	Nil	Nil
3.	Bankura	5	5	5	4	4
4.	Baranagar	Unreliable data				
5.	Barrackpore	4.21	4.1	4	4.14	4.52
6.	Berhampur	13.94	14.24	12.57	11	10.6
7.	Bidhannagar	Outsourced				
8.	Chandernagore	NA	NA	NA	NA	4.05
9.	Contai	No reply furnished by the ULB	No reply furnished by the ULB	No reply furnished by the ULB	No reply furnished by the ULB	No reply furnished by the ULB
10.	Diamond Harbor	9	9	9	9	9
11.	Durgapur	1.4	1.4	1.4	1.4	1.4
12.	Englishbazar	4	4	4	4	4
13.	Gangarampur	Nil	Nil	Nil	Nil	Nil
14.	Ghatal	14.82	11.38	8.80	7.8	6.95
15.	Hooghly-Chinsurah	8	6	6	7	7
16.	Islampur	10.55	10.55	10.55	10.55	10.55
17.	Jhargram	No connection	No connection	No connection	No connection	No connection
18.	Kamarhati	3.7	3.51	3.39	3.23	2.98
19.	Kharagpur	Not available	Not available	Not available	Not available	Not available
20.	Khirpai	2 for 572	2 for 572	2 for 572	2 for 572	2 for 572
21.	Krishnanagar	11.20	10.89	12.66	11.70	11.03
22.	Kulti	8 for 382	8 for 423	8 for 681	8 for 681	8 for 681
23.	Mathabhanga	Nil	Nil	Nil	Nil	Nil
24.	NDITA	Outsourced				
25.	North Dum Dum	5.44	4.88	5.29	4.45	4.15
26.	Panihati	3.13	3.13	3.13	3.13	3.13
27.	Purulia	Nil	Nil	Nil	Nil	Nil
28.	Rajpur-Sonarpur	3	3	3	2.5	2.5
29.	Ranaghat	3.7	3.46	3.08	2.68	2.42
30.	Raniganj	7.6	7.6	7.6	7.6	7.6
31.	Sainthia	3	3	3	3	3
32.	Siliguri	No connection	No connection	No connection	No connection	No connection
33.	South Dum Dum	0.73	0.73	0.73	0.73	0.73
34.	Taki	No reply furnished by the ULB				
35.	Uluberia	4	4	4	4	4

APPENDIX – 27

Status of implemented projects

(vide para: 8.2.7.4(a); page:88)

Sl. No.	Name of ULB	Sanctioned project cost (₹ in lakh)	Schedule date of completion as per DPR	Physical progress as per QPR, March 2013	Time overrun as on March 2013	Amount released till March 2013 (₹ in lakh)
1.	North Dum Dum	11771.97	31.07.2011	Under progress	19 months	15231.23
2.	South Dum Dum	13279.15	31.07.2011	-do-	19 months	
3.	Panihati	24602.30	31.03.2012	-do-	12 months	3260.23
4.	Barrackpore	12950.88	30.11.2010	-do-	16 months	11202.50
5.	Hooghly-Chinsurah	4492.00	31.12.2009	-do-	39 months	6845.98
6.	Chandernagore	2521.88	31.08.2009	March 2012	30 months	1803.15
7.	Krishnanagar	1243.00	31.03.2009	February 2012	35 months	1375.95
8.	Berhampur	1270.00	31.07.2009	Under progress	42 months	2237.00
9.	Uluberia	4557.52	30.06.2009	March 2012	42 months	5944.49
10.	Asansol	9565.27	28.02.2010	June 2012	28 months	8533.81
11.	Durgapur	12379.70	30.09.2011	Under progress	18 months	6157.65
12.	Raniganj	4539.61	31.10.2009	December 2012	38 months	3781.72
13.	Kharagpur	8579.00	31.03.2014	Under progress (Less than 50 per cent)	Completion period not over	1051.00
14.	Khairpai	946.34	17.03.11	-do-	24 months	638.04
15.	Contai	2317.88	03.04.2010	June 2012	26 months	0
16.	Purulia	5636.00	31.03.2014	Under progress (Less than 50 per cent)	Completion period not over	1389.00
17.	Balurghat	4160.25	2011	Under progress	24 months	988.06
18.	Siliguri	3386.39	15.01.2009	-do-	50 months	3480.14
Total		128199.14				73919.95

(Sum of funds relating to incomplete projects at Sl. No. 1, 2, 5, 8, 11, 14, 17 & 18 =

11771.97+13279.15+3260.23+11202.50+6845.98+2237.00+6157.65+638.04+988.06+3480.14=50040.835

Lakh)

APPENDIX – 28**Shortfall in supply of water during 2012-13**

(vide para: 8.2.7.4(a); page:88)

Sl. No.	Name of ULB	2012-13			Population as on 31.03.13	Total water shortfall (population x shortfall) (lpcd)
		Actual supply (lpcd)	CPHEEO norms (lpcd)	Shortfall (lpcd)		
1.	Asansol	72	135	63	581434	36630342
2.	Balurghat	70	70	0	154766	0
3.	Bankura	41	70	29	139500	4045500
4.	Baranagar	85	135	50	275020	13751000
5.	Barrackpore	95	135	40	167500	6700000
6.	Berhampur	21.5	70	48.50	215119	10433271.5
7.	Bidhannagar	170	135	0	242000	0
8.	Chandernagore	183.42	135	0	172500	0
9.	Contai	70	70	0	96289	0
10.	Durgapur	133.04	135	1.96	586262	1149073.52
11.	Englishbazar	95	70	0	227000	0
12.	Gangarampur	20	70	50	56728	2836400
13.	Ghatal	60	70	10	55484	554840
14.	Hooghly-Chinsurah	129	135	6	199187	1195122
15.	Islampur	55	70	15	54225	813375
16.	Jhargram	32	70	38	64782	2461716
17.	Kamarhati	93	135	42	332828	13978776
18.	Kharagpur	58	70	12	289631	3475572
19.	Khirpai	28	70	42	19542	820764
20.	Krishnanagar	71.23	70	0	173008	0
21.	Kulti	31	70	39	314802	12277278
22.	Mathabhanga	73	70	0	26423	0
23.	NDITA	40	135	95	125000	11875000
24.	North Dum Dum	83	135	52	269792	14029184
25.	Panighati	75	135	60	400849	24050940
26.	Purulia	22	70	48	145827	6999696
27.	Rajpur-Sonarpur	62	135	73	511000	37303000
28.	Ranaghat	43	70	27	75992	2051784
29.	Raniganj	73	135	62	136410	8457420
30.	Sainthia	53	70	17	46243	786131
31.	Siliguri	70	135	65	835798	54326870
32.	South Dum Dum	90	135	45	521570	23470650
33.	Uluberia	53.26	135	81.74	245956	20104443.44
Total				1112.20	7758467	314578148.50

Total water shortfall (population x shortfall) =314578148 lpcd=74.89 MGD

APPENDIX – 29

Building plan sanction fee and fee for issuing completion certificate not realized from private MRI

(vide para: 9.1.5; page:103)

Basis: Schedule of fees and charges for the year 2003-04

Building use group: Private Hospital

Road Width 10-15 m

Total Covered Area 7816.44 sq m

Sanction fee for area = 7816.44 sq m and rd width = 12.350 m

for area 400-500 sq m ₹ 30800 (A)

For remaining covered area of 7816.44-500 sq m i.e. 7316.44 sq m

= 73*100+16.44

= 73* ₹ 15700+ ₹ 15700 16.44 sq m shall be taken as 100 sq. m

= ₹ 1161800 (B)

Total fee (A) + (B) = ₹ 1192600 (C)

Since it is a hospital building 'privately' owned, Plan sanction fee will be 4 times the normal fee i.e.

(C) *4 = ₹ 4770400 (D)

Wet work charges = ₹ 25 * covered area = ₹ 25 * 7816.44 sq m

= ₹ 195411 (E)

Stacking fee = ₹15 * covered area = ₹15 * 7816.44 sq m

= ₹ 117246.6 (F)

Development fee = ₹ 80 * covered area = ₹ 80 * 7816.44 sq m

= ₹ 625315.2 (G)

Surcharge = ₹ 360 * Covered Area = ₹ 360 * 7816.44 sq m

= ₹ 2813918 (H)

Building Application Form = ₹ 300 (I)

For issuing 'Completion Certificate' = ₹ 25000 (J)

Total = ₹ **8547591** (D + E + F + G + H + I + J)

(Source: Records of KMC)

APPENDIX-30A**Statement Showing Excess Demand Charges at Jharlia Water Supply Pump****(Consumer No. C21112)***(vide para: 9.7; page:112)*

Sl. No.	Bill for the Month	Contract Demand (in KVA)	Demand Charged as per contract Demand (in KVA)	Demand as per actual consumption (in KVA)	Excess Demand Applied (in KVA)	Rate (₹)	Excess Charged (₹)
1	April'10	1000	850	415	435	220	95700
2	May'10	1000	850	517	333	220	73260
3	June'10	1000	850	574	276	220	60720
4	July'10	1000	850	610	240	220	52800
5	August'10	1000	850	633	217	220	47740
6	Sept'10	1000	850	629	221	220	48620
7	Oct'10	1000	850	640	210	220	46200
8	Nov'10	1000	850	666	184	220	40480
9	Dec'10	1000	850	643	207	220	45540
10	Jan'11	1000	850	624	226	220	49720
11	Feb'11	1000	850	631	219	220	48180
12	March'11	1000	850	591	259	220	56980
13	April'11	1000	850	582	268	220	58960
14	May'11	1000	850	613	237	220	52140
15	June'11	1000	850	616	234	220	51480
16	August'11	1000	850	628	222	220	48840
17	Sept'11	1000	850	649	201	220	44220
18	Oct'11	1000	850	666	184	220	40480
19	Nov'11	1000	850	665	185	220	40700
20	Dec'11	1000	850	651	199	264	52536
21	Jan'12	1000	850	648	202	264	53328
22	Feb'12	1000	850	633	217	264	57288
23	March'12	1000	850	632	218	264	57552
Total							1223464

(Source: Records of Kharagpur Municipality)

APPENDIX-30B

**Statement Showing Excess Demand Charges at Cheripal Water Supply Pump
(Consumer No. C21013)**

(vide para: 9.7; page:112)

Sl. No.	Bill for the Month	Contract Demand (in KVA)	Demand Charged as per contract Demand (in KVA)	Demand as per actual consumption (in KVA)	Excess Demand Applied (in KVA)	Rate (₹)	Excess Charged (₹)
1	April'10	700	595	311	284	220	62480
2	May'10	700	595	218	377	220	82940
3	June'10	700	595	355	240	220	52800
4	July'10	700	595	359	236	220	51920
5	August'10	700	595	358	237	220	52140
6	Sept'10	700	595	358	237	220	52140
7	Oct'10	700	595	358	237	220	52140
8	Nov'10	700	595	358	237	220	52140
9	Dec'10	700	595	310	285	220	62700
10	Jan'11	700	595	315	280	220	61600
11	Feb'11	700	595	304	291	220	64020
12	March'11	700	595	211	384	220	84480
13	April'11	700	595	200	395	220	86900
14	May'11	700	595	224	371	220	81620
15	June'11	700	595	227	368	220	80960
16	July'11	700	595	317	278	221	61438
17	August'11	700	595	313	282	220	62040
18	Sept'11	700	595	345	250	220	55000
19	Oct'11	700	595	357	238	220	52360
20	Nov'11	700	595	332	263	220	57860
21	Dec'11	700	595	391	204	264	53856
22	Jan'12	700	595	349	246	264	64944
23	Feb'12	700	595	256	339	264	89496
24	March'12	700	595	228	367	264	96888
Total							1574862

(Source: Records of Kharagpur Municipality)

Glossary of abbreviations

AC	Assessor- Collector
ADDA	Asansol Durgapur Development Authority
ADP	Annual Development Plan
AQ	Audit Query
AV	Annual value
BOC	Board of Councillors
BOT	Build-Operate-Transfer
BSUP	Basic Services for Urban Poor
BUAV	Base Unit Area Value
CC	Cement Concrete
CDP	City Development Plan
CDS	Community Development Society
CGHS	Central Government Health Scheme
CIC	Chairman-in-Council
CMC	Chandernagore Municipal Corporation
CMFA	Controller of Municipal Finance & Accounts
CMP	Comprehensive Mobility Plan
CPHEEO	Central Public Health and Environmental Engineering Organisation
CSMC	Central Sanctioning & Monitoring Committee
DDO	Drawing and Disbursing Officer
DDP	Draft Development Plan
dia.	Diameter
DMC	Durgapur Municipal Corporation
DPL	Durgapur Project Limited
DPR	Detailed Project Report
DPSC	District Primary School Council
DU	Dwelling Unit
EGS	Employment Generation Scheme
ELA	Examiner of Local Accounts
ESOPD	Extended Specialist Out Patient Department
F & A	Finance & Accounting
FIR	First Information Report
GM.	Gram
GoI	Government of India
GoWB	Government of West Bengal
GRU	Garden Reach Unit
HIG	High Income Group
HIV	Human Immunodeficiency Virus
HMC	Howrah Municipal Corporation
IDSMT	Integrated Development of Small and Medium Town
IHSDP	Integrated Housing and Slum Development Programme
IR	Inspection Reports
JNNURM	Jawaharlal Nehru National Urban Renewal Mission
KL.	Kilolitre (1000 litres)
KM.	Kilometre
KMA	Kolkata Metropolitan Area
KMC	Kolkata Municipal Corporation
KMDA	Kolkata Metropolitan Development Authority
KMW & SA	Kolkata Metropolitan Water & Sanitation Authority

KVA	Kilo-Volt Ampere
LCS	Low Cost Sanitation
LDC	Lower Division Clerk
Lol	Letter of Intimation
lpcd	Litres Per Capita Per Day
LPSC	Late Payment Surcharge
LTRS.	Litres
M	Municipality
M	Metre
MAD	Municipal Affairs Department
MAS	Municipal Administration System
MC	Municipal Corporation
MDM	Mid- Day Meal
MED	Municipal Engineering Directorate
MF	Multiplication Value/ Factor
MHAM	Million hectare meter
MIC	Mayor-in-Council
MIG	Middle Income Group
MIS	Management Information System
MLD	Million Litres Daily
mm	Millimetre
MRI	Medical Research Institute
MSWM	Municipal Solid Waste Management
MT	Metric Ton
N.A.	Not Available
N.R.	Not Reliable
NDITA	Nabadiganta Industrial Township Authority
NGO	Non-governmental organisation
NM	Non-municipal
NOC	No Objection Certificate / No Outstanding Certificate
NOD	Notice of Demand
NWML	Nabadiganta Water Management Ltd.
O&M	Operation and maintenance
OBC	Other Backward Caste
OHR	Over Head Reservoir
PBRPSUS	Paschim Banga Rajya Prarambhik Sishu Siksha Unnayan Sanstha
PHED	Public Health Engineering Department
PWD	Public Works Department
RCC	Roller Compacted Concrete
SC	Scheduled Caste
SFC	State Finance Commission
SLAC	State Level Audit Committee
SLNA	State Level Nodal Agency
SMC	Siliguri Municipal Corporation
SMC	Steering cum Monitoring Committee
SOR	Schedule of Rates
SQ.KM.	Square Kilometre
SSK	Sishu Siksha Kendra
ST	Scheduled Tribe
SWM	Solid Waste Management
TNAA	Taherpur Notified Area Authority
TTD	Tolly Tax Department

UAA	Unit Area Assessment
UDD	Urban Development Department of Govt. of WB
UFW	Unaccounted for water
UGR	Under Ground Reservoir
UIDSSMT	Urban Infrastructure Development Scheme for Small & Medium Towns
UIG	Urban Infrastructure and Governance
ULB	Urban Local Body
WBPCB	West Bengal Pollution Control Board
WBSAPCC	West Bengal State Action Plan on Climate Change
WBSEDCL	West Bengal State Electricity Distribution Company Limited
WC	Ward Committee
WS	Waiver Scheme
WTP	Water Treatment Plant



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