

TABLE - 3
THE TOTAL NUMBER OF WARDS, DATE OF LAST GENERAL ELECTION AND
FORMATION OF WARD COMMITTEE IN THE ULBs IN WEST BENGAL

District	Sl. No.	Name of the ULBs	Total No. of Wards	Date of last General Municipal Election	No. of ward committees formed
Purba Medinipur	107	Contai	18	5/22/05	18
	108	Egra	14	6/27/04	14
	109	Haldira	25	7/22/02	25
	110	Kharagpur	30	5/22/05	30
	111	Panskura	17	5/26/02	17
	112	Tamluk	19	5/22/05	22
Purdia	113	Jhalda	12	5/22/05	12
	114	Puruliya	22	5/22/05	22
	115	Raghunathpur	13	5/22/05	13
South 24 Parganas	116	Baruipur	17	5/22/05	17
	117	Budge Budge	20	5/22/05	20
	118	Diamond Harbour	16	6/22/03	16
	119	Jaynagar Mazipur	14	5/22/05	14
	120	Mahestala	35	6/27/04	35
	121	Pujali	15	7/1/01	15
Uttar Dinajpur	122	Rajpur Sonarpur	33	6/27/04	33
	123	Dalkhola	14	6/22/03	14
	124	Islampur	14	6/27/04	14
	125	Kallaganj	17	7/27/04	17
	126	Raiganj	26	7/15/01	26

TABLE - 4
NO OF EMPLOYEES WORKING IN ULBs IN WEST BENGAL

District	ULB Name	No. Employees as on 01.01.05	
Bankura	Bankura Municipality	444	
	Bishnupur Municipality	129	
	Sonamukhi Municipality	58	
Birbhum	Bolpur Municipality	120	
	Dubrajpur Municipality	49	
	Nalhati Municipality	10	
	Rampurhat Municipality	80	
	Santinia Municipality	70	
	Suri Municipality	231	
Burdwan	Asansol Municipal Corporation	487	
	Bardhaman Municipality	1076	
	Dainhat Municipality	40	
	Durgapur Municipal Corporation	493	
	Quishikara Municipality	45	
	Jamuria Municipality	25	
	Kalna Municipality	169	
	Katwa Municipality	137	
	Kulti Municipality	199	
	Memari Municipality	21	
	Raniganj Municipality	240	
	Cooch Behar	Cooch Behar Municipality	370
		Dinhat Municipality	47
Haldirabi Municipality		44	
Mathabhanga Municipality		52	
Dakshin Dinajpur	Mekhliganj Municipality	25	
	Tufanganj Municipality	51	
	Balughat Municipality	200	
Darjeeling	Gangarampur Municipality	38	
	Darjeeling Municipality	482	
Darjeeling	Kalimpong Municipality	111	
	Kurseong Municipality	117	
	Mirk Notified Area	16	
	Siliguri Municipal Corporation	585	

TABLE - 4
NO OF EMPLOYEES WORKING IN ULBs IN WEST BENGAL

District	ULB Name	No. Employees as on 01.01.05	
Hooghly	Arambagh Municipality	147	
	Baidyabati Municipality	255	
	Bansberia Municipality	235	
	Bhadreswar Municipality	277	
	Chandernagore Municipality	274	
	Chandernagore Municipal Corporation	536	
	Hooghly Chinsurah Municipality	450	
	Konnagar Municipality	205	
	Rishra Municipality	345	
	Serampore Municipality	498	
	Tarakeswar Municipality	183	
	Uttarpara-Kotrung Municipality	240	
	Howrah	Bally Municipality	685
		Howrah Municipal Corporation	2999
Uluberia Municipality		75	
Jalpaiguri	Alipurdur Municipality	94	
	Dhupguri Municipality	15	
	Jalpaiguri Municipality	408	
	Mal Municipality	21	
Kolkata	Kolkata Municipal Corporation	38252	
	Malda	Englishbazar Municipality	411
Old Malda Municipality		35	
Murshidabad	Beldanga Municipality	63	
	Berhampore Municipality	604	
	Dhulia Municipality	44	
	Jangipur Municipality	124	
	Jagan-Azimganj Municipality	178	
	Kandi Municipality	106	
	Murshidabad Municipality	103	
	Nadia	Birnagar Municipality	38
Chakdah Municipality		93	
Coopers' Camp Notified Area		16	
Oayespur Municipality		164	
Kalyani Municipality		235	
Krishnagar Municipality		364	
Nabadwip Municipality		341	
Ranaghat Municipality		252	
Santipur Municipality		250	
Taherpur Notified Area		58	
Noth 24 Parganas	Ashokenagar-Kalyangarh Municipality	168	
	Baduria Municipality	72	
	Baranagar Municipality	700	
	Barasat Municipality	179	
	Barrackpore Municipality	288	
	Basirhat Municipality	116	
	Bhatpara Municipality	726	
	Bidhanagar Municipality	14	
	Bongaon Municipality	163	
	Dum Dum Municipality	317	
	Ganulia Municipality	155	
	Gobaranga Municipality	72	
	Habra Municipality	249	
	Halisahar Municipality	262	
Kamrhati Municipality	586		
Kanchrapara Municipality	189		
Khandah Municipality	262		
Madhyamgram Municipality	149		
Naihati Municipality	448		
New Barrackpore Municipality	125		



TABLE - 4
NO OF EMPLOYEES WORKING IN ULBs IN WEST BENGAL

District	ULB Name	No. Employees as on 01.01.05
North 24 Parganas	North Barrackpore Municipality	230
	North Dum Dum Municipality	268
	Paniphati Municipality	495
	Rajarhat Gospatpur Municipality	95
	South Dum Dum Municipality	446
	Taki Municipality	57
	Titagarh Municipality	259
Paschim Medinipur	Chandrakona Municipality	39
	Chatal Municipality	77
	Jhargram Municipality	50
	Kharagpur Municipality	247
	Kharar Municipality	15
	Khirpai Municipality	16
	Midnapore Municipality	450
	Ramjibanpur Municipality	24
Purba Medinipur	Cortal Municipality	92
	Egra Municipality	7
	Haldia Municipality	81
	Panskura Municipality	18
	Tamluk Municipality	205
Purulia	Jhaldia Municipality	69
	Purulia Municipality	273
	Raghunathpur Municipality	58
South 24 Parganas	Baruipur Municipality	71
	Budge Budge Municipality	401
	Diamond-Harbour Municipality	52
	Joyngar-Mazlour Municipality	56
	Maheshtala Municipality	229
	Pujali Municipality	72
	Rajpur-Sonarpur Municipality	132
Uttar Dinajpur	Dalkhola Municipality	8
	Islampur Municipality	36
	Kaliaganj Municipality	66
	Raiganj Municipality	172

4.4 Municipal Accounts Committee

In order to bring clarity in the Financial Management System of the urban local bodies, the formation of Municipal Accounts Committee in each urban local body has been made mandatory, preferably with the Councilors from opposition parties. So far such committee has been formed by 85 ULBs.

4.5 Standing Committee

To ensure active involvement of majority of Councilors in municipal administration and to further decentralize the development process, formation of Standing Committees in the municipalities has been made mandatory. All the municipal bodies have already formed such Committees. These are being headed by a Councilor to be nominated by Chairman of the ULB.

4.6 Internal Audit

Preparation of accounts of municipal fund in an area where the municipalities, with often changing leadership of elected Councilors, needed befitting assistance. In order to provide such assistance to the municipalities, the State Government has made provisions in the statute to ensure annual internal audit of municipal accounts. The objective of such audit is not only to check the accounts, but also to extend befitting help to the municipal authorities in preparation of accounts of municipal fund. Accordingly a detailed guideline for the purpose has been circulated. The work under the aegis of such statutory fixture has already been taken up by way of entrusting the work of preparation of accounts of a number of smaller municipalities to the Auditors of Directorate of Co-operative Audit. In the case of municipalities in KMA area, such help is being extended under the aegis of KUSP.

In order to assist the municipalities in preparation of accounts as well as for conducting internal audit, Rules have been framed for such audit of municipal accounts. Auditors from Directorate of Cooperative Audit are being deputed in municipalities for the purpose.

4.7 Resource Mobilisation

To strengthen the financial capability of urban local bodies the State statutorily empowers the municipalities for imposition and collection of taxes and non-tax levies. The State Govt. is quite aware of the fact that the urban local bodies are saddled with financial burden for providing basic civic services like water supply, drainage, sewerage, conservancy and if this problem is not addressed to immediately, in the near future the urban local bodies may not be able to maintain the standard of these services. In this situation, the State Government is encouraging the urban local bodies to realise preferably the whole or at least a part, of the operation and maintenance cost for different services from the beneficiaries excepting the urban poor.

4.7.1 State Government Contribution

The State Government also shares taxes and levies collected by it with the urban local bodies and also provide for grants-in-aids under various Plan and Non-plan Heads. Salary and remuneration of the employees in the sector where the urban local bodies are to spend a huge fund. The State Govt. bears the lion share of this liability. Budgetary allocation of Plan and Non-plan grants and subsequent release of Plan and Non-plan fund to ULBs during the last 5 financial years, are presented in Table No. 5 and Diagram 12 and Diagram 13.

TABLE - 5
MUNICIPAL AFFAIRS
BUDGET (2005-2006)

At a glance of Budgetary Estimates and Fund Released for last 7 years

Sl.No	YEAR	Budgetary Estimate			Fund Released		
		PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
1.	2000-01	305.76	494.97	800.73	245.26	502.76	748.02
2.	2001-02	346.64	505.17	851.81	329.39	502.02	831.41
3.	2002-03	161.93	525.87	687.80	135.59	499.40	634.99
4.	2003-04	155.96	544.05	700.01	132.85	553.71	686.56
5.	2004-05	389.66	580.22	969.88	189.94	590.26	780.20
6.	2005-06	590.29	618.98	1209.27			

PLAN FUND RELEASED DURING 2001 - 2005

(Rs. in Crore)

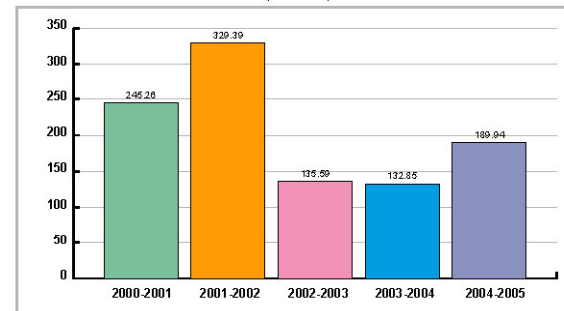


Diagram - 12



NON-PLAN FUND RELEASED DURING 2001 - 2005

(Rs. in Crore)

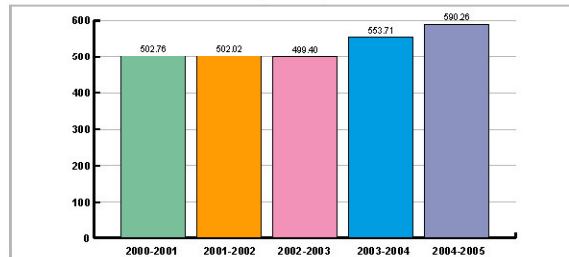


Diagram - 13

4.7.2 Devolution of fund

Devolution of fund to the urban local bodies has also been made on the basis of the recommendation of both 1st and 2nd State Finance Commission. Recommendation of 2nd State Finance Commission for devolution of fund in each ULB are shown in Table 6.

TABLE - 6
SECOND STATE FINANCE COMMISSION REPORT
ULB-WISE RATIO OF SHARE OF STATE TAXES

(Rupees in lakh)

District	ULBs	Entitlement (%) as Share of State Taxes	Minimum Entitlement
Koch Bihar	Koch Bihar	0.01662	72.71
	Dinhal	0.00692	30.28
	Matlabhanga	0.00613	26.82
	Halidibari	0.00416	18.20
	Mokligang	0.00494	21.61
	Tufangunj	0.00634	27.74
	Total	0.04511	197.36
Jalpaiguri	Alipurduar	0.02333	102.07
	Jalpaiguri	0.03032	132.65
	Mal	0.00921	40.29
	Siliguri M.C. (Part)	0.03875	169.53
	Total	0.10161	444.54
Darjiling	Kalimpong	0.02228	97.48
	Kurseong	0.00972	42.53
	Darjiling	0.02456	107.45
	Siliguri M.C. (Part)	0.05151	225.35
	Mirik	0.01061	46.42
	Total	0.11868	519.23
Uttar Dinajpur	Islampur	0.01563	68.38
	Kailaganj	0.01541	67.42
	Raiganj	0.04033	176.44
	Total	0.07137	312.24
Dakshin Dinajpur	Gangarampur	0.02454	107.36
	Balurghat	0.04091	178.98
	Total	0.06545	286.34
Malda	Old Malda	0.02192	95.89
	Englishbazar	0.03389	148.28
	Total	0.05581	244.17
Murshidabad	Jangipur	0.01185	51.82
	Dhulian	0.01271	55.58
	Kandi	0.01047	45.80
	Jiaganj-Azimganj	0.00985	43.09
	Baharampur	0.03060	133.91
	Murshidabad	0.01031	45.12
	Beldanga	0.00468	20.49
	Total	0.09047	395.81

TABLE - 6
ULB-WISE RATIO OF SHARE OF STATE TAXES

(Rupees in lakh)

District	ULBs	Entitlement (%) as Share of State Taxes	Minimum Entitlement
Nadia	Ranaghat	0.01025	44.84
	Gayeshpur	0.01703	74.51
	Krishnanagar	0.01993	87.19
	Santipur	0.02889	126.39
	Nabadwip	0.01698	74.29
	Chakdaha	0.01421	62.17
	Kalyani	0.01612	70.53
	Bimagar	0.00633	27.69
	Taherpur	0.00759	33.21
	Cooper's Camp	0.00656	24.29
	Total	0.14288	625.10
North 24 Parganas	Ganulia	0.01289	56.39
	Baduria	0.01874	81.99
	Gobardanga	0.01231	53.86
	Barrackpore	0.02223	97.26
	Habra	0.03241	141.79
	Kanchrapara	0.01750	76.56
	Halisahar	0.01993	87.19
	Tilagarh	0.01755	76.78
	North Barrackpore	0.01986	86.89
	Khanda	0.01636	71.58
	Basirhat	0.02509	109.77
	Bongaon	0.01853	81.07
	Dum Dum	0.01230	53.81
	New Barrackpore	0.02155	94.28
	Bhatpara	0.06221	272.17
	South Dum Dum	0.04252	186.03
	Panihati	0.04202	183.84
	Kamarhati	0.03410	149.19
	Rajarhat-Gopalpur	0.03973	173.82
	Baranagar	0.02937	128.49
	Barasat	0.03633	158.94
	North Dum Dum	0.02888	126.35
	Naihati	0.02702	118.21
Madhyamgram	0.03699	161.83	
Taki	0.01753	76.69	
Bidhannagar	0.03042	133.09	
Ashoknagar-Kalyangarh	0.01903	83.26	
Total	0.71340	3121.13	
South 24 Parganas	Budge Budge	0.01377	60.24
	Baruipur	0.01054	46.11
	Mahesthala	0.06064	265.30
	Rajpur-Sonarpur	0.05059	221.33
	Diamond Harbour	0.01164	50.93
	Pujali	0.00980	42.88
	Jaynagar-Mazilpur	0.01026	44.89
	Total	0.16724	731.68
Howrah	Howrah M.C.	0.11879	519.71
	Bally	0.03614	158.11
	Uluberia	0.06592	288.4
Total	0.22085	966.22	
Hoogli	Konnagar	0.01050	45.94
	Arambag	0.01722	75.34
	Uttarpara-Kotrung	0.02036	89.07
	Rishra	0.01443	63.13
	Baidyabati	0.01581	69.17
	Bhadreswar	0.01568	68.60
	Bansberia	0.01861	81.42
	Chandpani	0.01542	67.46
	Serampore	0.02609	114.14
	Hoogli-Chinsurah	0.03112	136.15
Chandannagar M.C.	0.03536	154.70	
Tarakeswar	0.00717	31.37	
Total	0.22777	996.49	



TABLE - 6
ULB-WISE RATIO OF SHARE OF STATE TAXES

(Rs. in lakh)

Distriect	ULBs	Entitlement (%) as Share of State Taxes	Minimum Entitlement
Bardhaman	Katwa	0.01061	46.42
	Kalna	0.00896	39.20
	Jamuria	0.03039	132.96
	Raniganj	0.02207	96.56
	Aasansol M.C.	0.03656	431.19
	Durgapur M.C.	0.06949	286.52
	Kulti	0.04906	210.26
	Bardhaman	0.03696	161.7
	Memari	0.00832	36.4
	Guskara	0.01362	59.59
	Dainhat	0.01052	46.02
Total	0.35356	1546.82	
Birbhum	Bolpur	0.01689	73.89
	Seuri	0.01208	52.85
	Rampurhat	0.01174	51.36
	Sainthia	0.00893	39.07
	Dubrajpur	0.01138	49.79
	Total	0.06102	266.96
	Bankura	Bishnupur	0.0160
Bankura		0.02678	117.16
Sonamukhi		0.00796	34.83
Total		0.05074	221.99
Purulia	Purulia	0.02660	116.37
	Raghunathpur	0.00997	43.62
	Jhalda	0.00637	27.87
	Total	0.04294	187.86
Purba Medinipur	Tamluk	0.00656	28.7
	Contai	0.00972	42.53
	Haldia	0.02654	116.11
	Egra	0.01355	59.28
	Total	0.05637	246.62
Paschim Medinipur	Jhargram	0.00906	35.26
	Chital	0.00731	31.98
	Kharagpur	0.03096	135.45
	Medinipur	0.02379	104.08
	Chandrakona	0.00789	34.52
	Ramjibanspur	0.00498	21.79
	Khirpai	0.00572	25.03
	Kharar	0.00489	21.39
	Total	0.09368	409.50
	Kolkata	Kolkata M.C.	0.51772
Total		0.51772	2265.03

4.1.3 Own fund

Revenue mobilisation i.e. own fund of municipal bodies for 2001, 2002, 2004, 2005 has shown a rising trend and expenditure during the same period have been indicated in the Table No.9.

During the last three financial year 2001-02, 2002-03, 2003-04, 2004-05, the own revenue of the municipalities through collection of tax and non-tax revenue was Rs.432.84 crore, Rs.554.41 crore, Rs.702.38 crore and Rs. 886.27 crore respectively. Though some improvement in this regard has been noticed, the municipalities and the municipal corporations of the State are still largely dependant on State grants. Besides, a downward trend has been observed in regard to the dependency on the State Grant and the collection of Non-tax revenue has also improved in 2001-2002 when the ratio between tax and non-tax revenue was 56:44, whereas in 2002-2003 and 2003-2004 the ratio remains 53:47 and 51:49 respectively. But this is not sufficient. A considerable amount of property tax is being under-assessed or remains un-assessed, which has resulted in low demand. A huge amount out of total demand is also not being realised. From the figures available for the last 3 financial years, it transpires that out of total assessed demand an amount ranging between 70% to 73% has remained unrealised. This is mainly due to non-payment of taxes by various Government establishments as well as closed and / or sick industrial establishments. The establishments of many commercial organisations and many developed and modern institutions are however located in these urban areas. As a result there is ample scope to increase collection of revenue in these urban sectors. In spite of that, the collected revenue is ranging between 27% to 30% for a long period of time. The position related to demand and collection of property tax by ULBs are presented in Table No.10.

Besides, many municipalities have not yet started the collection of user charge for supply of drinking water. At present around 85 to 90 percent of the urban people are provided with piped water supply in the State. In Kolkata Metropolitan area, Kolkata Metropolitan Water and Sanitation Authority (KMWSA), Kolkata Metropolitan Development Authority and Kolkata Municipal Corporation are maintaining these water supply projects and shouldering the responsibility of their operation and maintenance. Outside Kolkata Metropolitan Area, the Public Health Engineering Department discharge the responsibility of drinking water supply in the urban areas. The operation and maintenance costs of the drinking water supply projects involves an amount of nearly Rs. 125 crores per annum, the larger share of which is against the electricity charges. Some municipalities and various organisations like KMDA etc. had been collecting charges from the domestic and non-domestic consumers in different manner. In order to bring uniformity, the WB Municipal (Levy of Fee for Supply of Water) Rule, 2002 had been framed for all the municipalities of the State and this rule came into effect on and from the 1st February, 2003. The urban poor have been kept outside the purview of this water charges. The revenue income and expenditure of the ULBs are reflected in Table No.11 to Table No. 14.

4.8 Measures to check the irregularities

DLB is entrusted with the work of holding regular inspection of the 124 ULBs once in every six months in order to review the financial, administrative and development activities of the ULBs. During the financial year 2004-05 all the 124 ULBs were inspected. Further, a good numbers of ULBs (21 ULBs) under Burdwan Division were inspected for the second time. The lapses / irregularities as detected on careful examination of the proforma inspection report for each ULB were communicated subsequently to the concerned Chairperson of the ULB for taking appropriate steps for correction of the lapses during a reasonable span of time.

Proceedings/resolutions of the meetings of all the ULBs were examined at the Directorate in order to see that the Board of Councillors of the ULBs had been performing their statutory duties and taking decisions in respect of preparing annual budgets, approving expenditures, appointing/promoting employees etc. as per provision of the West Bengal Municipal Act 1993. The impugned resolution(s) have been annulled as per provision of section 429 ibid. after giving the concerned ULBs scope of hearing.

TABLE - 7
(A) FINANCIAL ANALYSIS OF TAX POSITION OF ULBs

	TAX	Non-Tax	Total
2000-2001			
KMA ULBs	38.80 (64%)	32.73 (48%)	71.33 (100%)
Non-KMA ULBs	29.00 (63%)	26.10 (47%)	55.10 (100%)
HMC	7.47 (68%)	5.26 (42%)	12.73 (100%)
KMC	141.84 (68%)	98.00 (41%)	240.51 (100%)
TOTAL	246.91 (67%)	162.76 (43%)	379.55 (100%)
2001-2002			
KMA ULBs	42.98 (60%)	34.40 (44%)	77.37 (100%)
Non-KMA ULBs	43.54 (60%)	29.80 (41%)	73.34 (100%)
HMC	8.01 (60%)	7.13 (41%)	15.14 (100%)
KMC	150.47 (68%)	118.43 (42%)	288.91 (100%)
TOTAL	242.98 (66%)	189.86 (44%)	432.84 (100%)
2002-2003			
KMA ULBs	47.35 (44%)	61.27 (56%)	108.64 (100%)
Non-KMA ULBs	48.03 (55%)	39.31 (46%)	87.34 (100%)
HMC	9.38 (52%)	8.42 (48%)	17.78 (100%)
KMC	190.15 (58%)	150.51 (44%)	340.66 (100%)
TOTAL	294.90 (53%)	259.51 (47%)	554.41 (100%)
2003-2004			
KMA ULBs	60.02 (52%)	55.62 (46%)	115.64 (100%)
Non-KMA ULBs	50.20 (50%)	49.30 (50%)	99.60 (100%)
HMC	11.45 (58%)	9.03 (44%)	20.48 (100%)
KMC	238.05 (56%)	228.20 (44%)	466.86 (100%)
TOTAL	360.33 (54%)	312.05 (46%)	672.38 (100%)
2004-2005			
KMA ULBs	66.38 (53%)	68.68 (56%)	125.06 (100%)
Non-KMA ULBs	53.16 (50%)	43.76 (46%)	96.91 (100%)
HMC	10.18 (56%)	7.05 (40%)	17.21 (100%)
KMC	248.03 (54%)	199.08 (47%)	447.09 (100%)
TOTAL	377.72 (54%)	318.56 (46%)	696.27 (100%)

TABLE - 8
(B) DEPENDENCY ON GOVERNMENT GRANT W.R.T NON-PLAN GRANT

	2000-01	2001-02	2002-03	2003-04	2004-05
Non-Plan Release	502.76	502.02	499.40	553.71	590.26
Own Fund	379.66	432.84	554.41	702.38	886.27
Total Revenue Income (Own fund + Non Plan)	882.42	934.86	1053.81	1256.09	1276.53
Percentage of own fund on (Own fund + Non Plan)	43%	46%	53%	56%	54%
Percentage of Dependency	57%	54%	47%	44%	46%

TABLE - 9
(C) DEPENDENCY ON GOVERNMENT GRANT. W.R.T TOTAL GOVT. GRANT

	2000-01	2001-02	2002-03	2003-04	2004-05
Total Plan Release (MA+KMDA)	770.47	749.88	149.75	137.85	169.94
Total Non-Plan Release	502.76	502.02	499.40	553.71	590.26
Own Fund	379.55	433.17	554.41	702.38	886.27
Total Revenue Income	1152.73	1253.07	1203.56	1388.94	1466.47
Percentage of Own Fund on Total Revenue	31%	33%	46%	51%	47%
Percentage of Dependency	69%	67%	54%	49%	53%



