Appendices

Appendices

Appendix-1

List of 18 functions to be devolved to ULBs as enumerated in the Twelfth Schedule of the Constitution

(*Vide* Para: 1.2, Page: 2)

1. Urban planning, including town planning.
2. Regulation of land-use and construction of buildings.
3. Planning for economic and social development.
4. Roads and bridges.
5. Water supply for domestic, industrial and commercial purposes.
6. Public health, sanitation, conservancy and solid waste management.
7. Fire services.
8. Urban forestry, protection of the environment and promotion of ecological aspects.
9. Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
10. Slum improvement and upgradation.
11. Urban poverty alleviation.
12. Provision of urban amenities and facilities such as parks, gardens, playgrounds.
13. Promotion of cultural, educational and aesthetic aspects.
14. Burials and burial grounds; cremations, cremation grounds; and electric crematoriums.
15. Cattle pounds; prevention of cruelty to animals.
16. Vital statistics including registration of births and deaths.
17. Public amenities including street lighting, parking lots, bus stops and public conveniences.
18. Regulation of slaughterhouses and tanneries.

Appendix-2
List of Audit Units
(*Vide* Para: 2.3, Page: 8)

Audit Units		
A. Urban Local Bodies		
Sl. No.	**Name of the District**	**Name of the ULB**
Municipal Corporations		
1.	Darjeeling	Siliguri Municipal Corporation (SMC)
2.	Kolkata	Kolkata Municipal Corporation (KMC)
3.	West Burdwan	Asansol Municipal Corporation (AMC)
Municipalities/NAA		
4.	Birbhum	Suri
5.	Coochbehar	Coochbehar
6.		Tufanganj
7.	East Burdwan	Kalna
8.		Katwa
9.	East Midnapore	Contai
10.	Hooghly	Bansberia
11.		Konnagar
12.		Uttarpara-Kotrung
13.	Jalpaiguri	Mal
14.	Murshidabad	Jiaganj-Azimganj
15.	North 24 Paraganas	Barasat
16.		Barrackpore
17.		Bongaon
18.		Gobardanga
19.		Habra
20.		Panihati
21.	North Dinajpur	Kaliyaganj
22.		Raiganj
23.	Purulia	Jhalda
24.	South 24 Paraganas	Pujali
25.	West Midnapore	Kharagpur
26.		Midnapore
27.		Ramjibonpur

Audit Units Other than Urban Local Bodies	
B. Departments under Government of West Bengal	
Sl. No.	**Name of the Unit**
1.	Department of Urban Development & Municipal Affairs (UD&MA)
2.	Department of School Education
3.	Department of Women & Child Development and Social Welfare
4.	Finance Department
5.	Fire and Emergency Services Department
6.	Health and Family Welfare Department
7.	Land and Land Reforms and Refugee Relief and Rehabilitation Department
8.	Public Health Engineering Department
9.	Transport Department

C. Authority/Development Authorities under UD&MA Department	
Sl. No.	**Name of the Unit**
1.	Asansol Durgapur Development Authority (ADDA)
2.	Kolkata Metropolitan Development Authority (KMDA)
3.	Nabadiganta Industrial Township Authority (NDITA)
4.	Siliguri Jalpaiguri Development Authority (SJDA)
D. Directorates/Statutory Bodies/Attached Offices under UD&MA Department	
Sl. No.	**Name of the Unit**
1.	Directorate of Local Bodies (DLB)
2.	Municipal Engineering Directorate (MED)
3.	West Bengal Valuation Board (WBVB)
4.	West Bengal Municipal Service Commission (WBMSC)
5.	State Urban Development Agency (SUDA)
E. District Planning Committees (DPCs) in 14 districts	
F. Offices of the Chief Medical Officer of Health (CMOH), under the Health and Family Welfare Department, in 14 districts	

Appendix-3

Annual Financial Statements pending for submission to the ELA (as on 31/3/2021)

(*Vide* Para: 3.4.9.1; Page: 36)

Sl. No.	ULB	Accounts (Annual Financial Statements) in Arrear as on 31/3/2021	Number of Arrear Accounts
		Relating to the year	
1	Alipurduar Municipality	2018-20	2
2	Asansol Municipal Corporation	2015-20	5
3	Ashokenagar-Kalyangarh Municipality	2015-20	5
4	Baduria Municipality	2011-20	9
5	Baidyabati Municipality	2018-20	2
6	Bally Municipality	2008-16	8
7	Balurghat Municipality	2017-20	3
8	Bankura Municipality	2018-20	2
9	Bansberia Municipality	2017-20	3
10	Baranagar Municipality	2018-20	2
11	Barasat Municipality	2015-20	5
12	Barrackpore Municipality	2018-20	2
13	Baruipur Municipality	2017-20	3
14	Beldanga Municipality	2016-20	4
15	Berhampore Municipality	2016-20	4
16	Bhadreswar Municipality	2015-20	5
17	Bhatpara Municipality	2019-20	1
18	Bidhannagar Municipal Corporation	2014-20	6
19	Birnagar Municipality	2019-20	1
20	Bishnupur Municipality	2007-20	13
21	Bolpur Municipality	2017-20	3
22	Bongaon Municipality	2015-20	5
23	Budge Budge Municipality	2018-20	2
24	Buniadpur Municipality	2014-20	6
25	Burdwan Municipality	2019-20	1
26	Chakdaha Municipality	2018-20	2
27	Champdany Municipality	2019-20	1
28	Chandernagore Municipal Corporation	2014-20	6
29	Chandrakona Municipality	2018-20	2
30	Contai Municipality	2015-20	5
31	Coochbehar Municipality	2014-20	6
32	Coopers'Camp Notified Area Authority	2011-20	9
33	Dainhat Municipality	2018-20	2
34	Dalkhola Municipality	2018-20	2
35	Dankuni Municipality	2012-20	8
36	Darjeeling Municipality	2018-20	2
37	Dhuliyan Municipality	2015-20	5
38	Dhupguri Municipality	2012-20	8

Sl. No.	ULB	Accounts (Annual Financial Statements) in Arrear as on 31/3/2021	Number of Arrear Accounts
		Relating to the year	
39	Diamond Harbour Municipality	2014-20	6
40	Dinhata Municipality	2014-20	6
41	Domkal Municipality	2015-20	5
42	Dubrajpur Municipality	2013-20	7
43	Dum Dum Municipality	2016-20	4
44	Durgapur Municipal Corporation	2017-20	3
45	Egra Municipality	2014-20	6
46	Englishbazar Municipality	2018-20	2
47	Gangarampur Municipality	2010-20	10
48	Garulia Municipality	2016-20	4
49	Gayeshpur Municipality	2008-20	12
50	Ghatal Municipality	2017-20	3
51	Gobardanga Municipality	2016-20	4
52	Guskara Municipality	2014-20	6
53	Habra Municipality	2018-20	2
54	Haldia Municipality	2019-20	1
55	Haldibari Municipality	2014-20	6
56	Halisahar Municipality	2018-20	2
57	Haringhata Municipality	2015-20	5
58	Hooghly-Chinsurah Municipality	2017-20	3
59	Howrah Municipal Corporation	2016-20	4
60	Islampur Municipality	2018-20	2
61	Jalpaiguri Municipality	2018-20	2
62	Jamuria Municipality	2008-16	8
63	Jhalda Municipality	2011-20	9
64	Jhargram Municipality	2016-20	4
65	Jiaganj-Azimganj Municipality	2008-20	12
66	Joynagar-Mozilpur Municipality	2017-20	3
67	Kalimpong Municipality	2019-20	1
68	Kaliyaganj Municipality	2016-20	4
69	Kalna Municipality	2018-20	2
70	Kalyani Municipality	2016-20	4
71	Kamarhati Municipality	2018-20	2
72	Kancharapara Municipality	2016-20	4
73	Kandi Municipality	2009-20	11
74	Katwa Municipality	2019-20	1
75	Kharagpur Municipality	2016-20	4
76	Kharar Municipality	2017-20	3
77	Khardah Municipality	2018-20	2
78	Khirpai Municipality	2015-20	5
79	Kolkata Municipal Corporation	2019-20	1
80	Konnagar Municipality	2019-20	1
81	Krishnanagar Municipality	2019-20	1

Sl. No.	ULB	Accounts (Annual Financial Statements) in Arrear as on 31/3/2021	Number of Arrear Accounts
		Relating to the year	
82	Kulti Municipality	2007-16	9
83	Kurseong Municipality	2011-20	9
84	Madhyamgram Municipality	2016-20	4
85	Maheshtala Municipality	2018-20	2
86	Mal Municipality	2008-20	12
87	Mathabhanga Municipality	2018-20	2
88	Mekhligunj Municipality	2008-20	12
89	Memari Municipality	2019-20	1
90	Midnapore Municipality	2018-20	2
91	Mirik Notified Area Authority	2007-20	13
92	Murshidabad Municipality	2009-20	11
93	Nabadwip Municipality	2019-20	1
94	Naihati Municipality	2018-20	2
95	Nalhati Municipality	2015-20	5
96	New Barrackpore Municipality	2015-20	5
97	North Barrackpore Municipality	2018-20	2
98	North Dum Dum Municipality	2013-20	7
99	Old Malda Municipality	2018-20	2
100	Panihati Municipality	2018-20	2
101	Panskura Municipality	2018-20	2
102	Pujali Municipality	2018-20	2
103	Raghunathpur Municipality	2009-20	11
104	Raiganj Municipality	2018-20	2
105	Rajarhat Gopalpur Municipality	2012-16	4
106	Rajpur-Sonarpur Municipality	2017-20	3
107	Ramjibonpur Municipality	2013-20	7
108	Rampurhat Municipality	2019-20	1
109	Ranaghat Municipality	2014-20	6
110	Raniganj Municipality	2011-16	5
111	Rishra Municipality	2018-20	2
112	Sainthia Municipality	2016-20	4
113	Santipur Municipality	2018-20	2
114	Serampore Municipality	2018-20	2
115	Siliguri Municipal Corporation	2018-20	2
116	Sonamukhi Municipality	2008-20	12
117	South Dum Dum Municipality	2017-20	3
118	Taherpur Notified Area Authority	2016-20	4
119	Tamralipta Municipality	2018-20	2
120	Tarakeswar Municipality	2014-20	6
121	Titagarh Municipality	2019-20	1
122	Tufangunj Municipality	2017-20	3
123	Uluberia Municipality	2015-20	5
124	Uttarpara-Kotrung Municipality	2017-20	3
Total			**544**

Appendix-4

Constitution of Municipal Accounts Committees (MACs) in the 27 test-checked ULBs

(*Vide* Para: 3.4.10; Page: 40)

Year	ULBs where MACs were formed	ULBs where meetings of MACs were held	ULBs where MACs were not formed	ULBs which did not furnish data
2015-16	1. Bansberia 2. Contai 3. Kaliyaganj 4. Kharagpur 5. Kolkata MC 6. Konnagar 7. Pujali 8. Siliguri MC 9. Tufanganj	1. Kharagpur 2. Kolkata MC 3. Pujali 4. Siliguri MC	1. Barasat 2. Barrackpore 3. Bongaon 4. Coochbehar 5. Gobardanga 6. Habra 7. Jhalda 8. Jiaganj-Azimganj 9. Kalna 10. Katwa 11. Midnapore 12. Ramjibonpur 13. Suri 14. Uttarpara-Kotrung	1. Asansol MC 2. Mal 3. Panihati 4. Raiganj
2016-17	1. Bansberia 2. Kaliyaganj 3. Pujali	1. Pujali	1. Barasat 2. Barrackpore 3. Bongaon 4. Contai 5. Coochbehar 6. Gobardanga 7. Habra 8. Jhalda 9. Jiaganj-Azimganj 10. Kalna 11. Katwa 12. Kharagpur 13. Kolkata MC 14. Konnagar 15. Midnapore 16. Ramjibonpur 17. Siliguri MC 18. Suri 19. Tufanganj 20. Uttarpara-Kotrung	1. Asansol MC 2. Mal 3. Panihati 4. Raiganj
2017-18	1. Bongaon 2. Coochbehar 3. Kolkata MC 4. Pujali	1. Coochbehar 2. Kolkata MC 3. Pujali	1. Bansberia 2. Barasat 3. Barrackpore 4. Contai 5. Gobardanga 6. Habra 7. Jhalda 8. Jiaganj-Azimganj 9. Kaliyaganj 10. Kalna 11. Katwa 12. Kharagpur 13. Konnagar 14. Midnapore 15. Ramjibonpur 16. Siliguri MC 17. Suri 18. Tufanganj 19. Uttarpara-Kotrung	1. Asansol MC 2. Mal 3. Panihati 4. Raiganj

Year	ULBs where MACs were formed	ULBs where meetings of MACs were held	ULBs where MACs were not formed	ULBs which did not furnish data
2018-19	1. Barasat 2. Barrackpore 3. Katwa 4. Kharagpur 5. Pujali	1. Barrackpore 2. Katwa 3. Pujali	1. Bansberia 2. Bongaon 3. Contai 4. Coochbehar 5. Gobardanga 6. Habra 7. Jhalda 8. Jiaganj-Azimganj 9. Kaliyaganj 10. Kalna 11. Kolkata MC 12. Konnagar 13. Midnapore 14. Ramjibonpur 15. Siliguri MC 16. Suri 17. Tufanganj 18. Uttarpara-Kotrung	1. Asansol MC 2. Mal 3. Panihati 4. Raiganj
2019-20	Nil	Nil	1. Bansberia 2. Barasat 3. Barrackpore 4. Bongaon 5. Contai 6. Coochbehar 7. Gobardanga 8. Habra 9. Jhalda 10. Jiaganj-Azimganj 11. Kaliyaganj 12. Kalna 13. Katwa 14. Kharagpur 15. Konnagar 16. Midnapore 17. Pujali 18. Ramjibonpur 19. Siliguri MC 20. Suri 21. Tufanganj 22. Uttarpara-Kotrung	1. Asansol MC 2. Kolkata MC 3. Mal 4. Panihati 5. Raiganj
2020-21	1. Barrackpore	1. Barrackpore	1. Bansberia 2. Barasat 3. Bongaon 4. Contai 5. Coochbehar 6. Gobardanga 7. Habra 8. Jhalda 9. Jiaganj-Azimganj 10. Kaliyaganj 11. Kalna 12. Katwa 13. Kharagpur 14. Konnagar 15. Midnapore 16. Pujali 17. Ramjibonpur 18. Siliguri MC 19. Suri 20. Tufanganj 21. Uttarpara-Kotrung	1. Asansol MC 2. Kolkata MC 3. Mal 4. Panihati 5. Raiganj

(Source: data furnished by the ULBs)

Appendix-5

Difference between the Closing Balances of the previous financial years and the Opening Balances of the current financial years, in regard to Property Tax, for 11 ULBs, during FYs 2015-16 to 2020-21

(*Vide* Para: 4.5.2.1 (i); Page: 53)

Financial Year	ULB	Closing Balance of Property Tax for the previous financial year (₹ in lakh)	Opening Balance of Property Tax for the current financial year (₹ in lakh)	Difference (₹ in lakh)	Total difference (₹ in lakh)
2016-17	Bansberia	812.58	811.69	0.89	-26,694.81
	Bongaon	84.35	72.41	11.94	
	Kalna	55.12	77.13	-22.01	
	Katwa	62.69	61.99	0.70	
	Kolkata MC	3,62,874.15	3,89,600.13	-26,725.98	
	Konnagar	212.06	190.17	21.89	
	Panihati	1,935.13	1,923.37	11.76	
	Uttarpara-Kotrung	760.95	754.95	6.00	
2017-18	Bansberia	861.51	861.99	-0.48	-32,523.31
	Kaliyaganj	6.38	31.17	-24.79	
	Katwa	66.14	56.25	9.89	
	Kolkata MC	3,95,792.75	4,28,296.36	-32,503.61	
	Konnagar	231.31	235.03	-3.72	
	Panihati	2,043.80	2,044.40	-0.60	
2018-19	Bansberia	915.42	914.74	0.68	-33,036.84
	Kaliyaganj	27.67	27.45	0.22	
	Katwa	109.17	111.66	-2.49	
	Kolkata MC	4,34,335.90	4,67,485.46	-33,149.56	
	Konnagar	283.83	302.15	-18.32	
	Panihati	2,189.51	2,169.16	20.35	
	Pujali	133.70	102.74	30.96	
	Uttarpara-Kotrung	933.78	852.46	81.32	
2019-20	Bansberia	965.58	968.91	-3.33	1,86,939.86
	Katwa	165.04	157.97	7.07	
	Kolkata MC	4,78,748.72	2,91,806.20	1,86,942.52	
	Konnagar	348.83	352.04	-3.21	
	Panihati	2,331.32	2,334.51	-3.19	
2020-21	Bansberia	1,049.10	1,042.97	6.13	5,129.91
	Katwa	225.19	226.09	-0.90	
	Kolkata MC	3,05,108.86	2,99,939.45	5,169.41	
	Konnagar	426.07	422.01	4.06	
	Panihati	2,555.32	2,604.37	-49.05	
	Ramjibonpur	12.35	12.09	0.26	

(Source: data furnished by the ULBs)

Appendix-6

Interest collected by 17 ULBs, during FYs 2015-16 to 2020-21

(*Vide* Para: 4.5.2.1 (iii); Page: 54)

Sl. No.	ULB	Financial Year	Amount of interest collected (₹)	Total interest collected (₹)
1.	Bansberia	2015-16	2,85,037.17	24,52,134.00
		2016-17	4,07,976.13	
		2017-18	3,02,621.87	
		2018-19	4,71,256.35	
		2019-20	6,13,435.67	
		2020-21	3,71,806.81	
2.	Barasat	2015-16	3,46,708.00	42,85,608.00
		2016-17	5,50,279.00	
		2017-18	6,76,241.00	
		2018-19	7,62,754.00	
		2019-20	8,94,243.00	
		2020-21	10,55,383.00	
3.	Barrackpore	2015-16	2,15,800.00	22,20,300.00
		2016-17	2,81,200.00	
		2017-18	3,91,300.00	
		2018-19	4,58,300.00	
		2019-20	4,82,800.00	
		2020-21	3,90,900.00	
4.	Coochbehar	2015-16	9,69,520.00	38,70,284.00
		2016-17	7,79,256.00	
		2017-18	6,60,552.00	
		2018-19	5,66,625.00	
		2019-20	5,31,159.00	
		2020-21	3,63,172.00	
5.	Habra	2015-16	97,000.00	9,44,000.00
		2016-17	72,000.00	
		2017-18	98,000.00	
		2018-19	74,000.00	
		2019-20	2,51,000.00	
		2020-21	3,52,000.00	
6.	Jhalda	2015-16	34,000.00	2,07,000.00
		2016-17	38,000.00	
		2017-18	58,000.00	
		2018-19	43,000.00	
		2019-20	28,000.00	
		2020-21	6,000.00	
7.	Jiaganj- Azimganj	2015-16	87,999.00	14,45,717.00
		2016-17	74,350.00	
		2017-18	79,616.00	
		2018-19	1,43,418.00	
		2019-20	3,12,219.00	
		2020-21	7,48,115.00	

Sl. No.	ULB	Financial Year	Amount of interest collected (₹)	Total interest collected (₹)
8.	Kalna	2015-16	1,74,000.00	12,44,000.00
		2016-17	3,16,000.00	
		2017-18	1,64,000.00	
		2018-19	1,60,000.00	
		2019-20	1,35,000.00	
		2020-21	2,95,000.00	
9.	Katwa	2015-16	64,773.00	3,79,335.00
		2016-17	65,105.00	
		2017-18	48,154.00	
		2018-19	73,859.00	
		2019-20	62,474.00	
		2020-21	64,970.00	
10.	Kharagpur	2017-18	4,00,000.00	45,00,000.00
		2018-19	5,00,000.00	
		2019-20	13,00,000.00	
		2020-21	23,00,000.00	
11.	Konnagar	2015-16	1,19,000.00	25,07,000.00
		2016-17	3,79,000.00	
		2017-18	3,07,000.00	
		2018-19	6,95,000.00	
		2019-20	3,26,000.00	
		2020-21	6,81,000.00	
12.	Midnapore	2015-16	2,85,000.00	93,28,000.00
		2016-17	8,49,000.00	
		2017-18	16,32,000.00	
		2018-19	21,71,000.00	
		2019-20	25,11,000.00	
		2020-21	18,80,000.00	
13.	Panihati	2015-16	23,86,000.00	1,36,75,000.00
		2016-17	27,79,000.00	
		2017-18	24,34,000.00	
		2018-19	18,65,000.00	
		2019-20	17,49,000.00	
		2020-21	24,62,000.00	
14.	Raiganj	2015-16	22,362.00	2,33,994.00
		2016-17	27,004.00	
		2017-18	32,578.00	
		2018-19	34,353.00	
		2019-20	37,320.00	
		2020-21	80,377.00	
15.	Suri	2015-16	4,922.82	1,94,447.38
		2016-17	52,499.11	
		2017-18	54,434.26	
		2018-19	30,959.45	
		2019-20	26,363.92	
		2020-21	25,267.82	

Sl. No.	ULB	Financial Year	Amount of interest collected (₹)	Total interest collected (₹)
16.	Tufanganj	2015-16	97,110.00	4,71,034.00
		2016-17	95,127.00	
		2017-18	82,406.00	
		2018-19	66,229.00	
		2019-20	69,032.00	
		2020-21	61,130.00	
17.	Uttarpara- Kotrung	2015-16	11,15,000.00	1,22,75,000.00
		2016-17	10,08,000.00	
		2017-18	10,31,000.00	
		2018-19	65,06,000.00	
		2019-20	10,20,000.00	
		2020-21	15,95,000.00	
Total				**6,02,32,853.38 *i.e.* ₹ 6.02 crore**

(Source: figures furnished by ULBs)

Appendix-7

Delay in General Valuation in 25 ULBs

(*Vide* Para: 4.5.2.3; Page: 57)

Sl. No	ULB	Due Date of General Valuation	Delay in General Valuation, as on 31 March 2021
No delay			
1	Jiaganj-Azimganj	1/4/2021	-
2	Raiganj	1/4/2024	-
3	Suri	1/4/2021	-
4	Tufanganj	1/4/2023	-
5	Uttarpara-Kotrung	1/4/2024	-
Delay less than one year			
1	Barrackpore	1/7/2020	9 months
2	Bongaon	1/1/2021	3 months
3	Mal	1/4/2020	1 year
4	Midnapore	1/4/2020	1 year
More than one year - upto five years			
1	Bansberia	1/7/2019	1 year 9 months
2	Coochbehar	1/4/2017	4 years
3	Kalna	1/4/2017	4 years
4	Kharagpur	1/7/2016	4 years 9 months
5	Konnagar	1/7/2019	1 year 9 months
6	Panihati	1/4/2019	2 years
7	Pujali	1/1/2020	1 year 3 months
8	Ramjibonpur	1/4/2018	3 years
9	Siliguri MC	1/4/2018	3 years
More than five years - upto ten years			
1	Habra	1/7/2011	9 years 9 months
2	Katwa	1/4/2013	8 years
More than ten years - upto fifteen years			
1	Gobardanga	1/7/2009	11 years 9 months
More than fifteen years - upto twenty years			
1	Asansol MC	1/1/2002	19 years 3 months
2	Barasat	1/10/2001	19 years 6 months
More than twenty years - upto twenty-five years			
1	Jhalda	1/1/1998	23 years 3 months
More than twenty-five years - upto thirty years			
1	Kaliyaganj	1/10/1995	25 years 6 months

(Source: data furnished by West Bengal Valuation Board)

Appendix-8

License fee for advertisement collected by 23 ULBs, during FYs 2015-16 to 2020-21

(*Vide* Para: 4.5.4.1; Page: 59)

Sl. No.	ULB	Pertinent Year of license fees collection for advertisement	License Fee Collection for Advertisement (₹ in lakh)	Total License Fee Collection for Advertisement during the Audit Period (₹ in lakh)
1	Asansol MC	2020-21	2.00	2.00
2	Bansberia	2015-16	1.27	4.64
		2016-17	1.27	
		2017-18	1.05	
		2018-19	1.05	
3	Barasat	2015-16	29.52	158.94
		2016-17	28.13	
		2017-18	40.88	
		2018-19	37.00	
		2019-20	7.51	
		2020-21	15.90	
4	Barrackpore	2015-16	18.99	103.07
		2016-17	19.66	
		2017-18	24.77	
		2018-19	25.42	
		2019-20	6.98	
		2020-21	7.25	
5	Bongaon	2015-16	2.70	25.64
		2016-17	2.55	
		2017-18	8.78	
		2018-19	7.03	
		2019-20	4.26	
		2020-21	0.32	
6	Contai	2015-16	7.47	43.19
		2016-17	8.34	
		2017-18	8.23	
		2018-19	11.39	
		2019-20	5.23	
		2020-21	2.53	
7	Coochbehar	2015-16	11.58	66.56
		2016-17	9.20	
		2017-18	9.96	
		2018-19	10.84	
		2019-20	16.66	
		2020-21	8.32	
8	Habra	2015-16	8.50	38.04
		2016-17	6.84	
		2017-18	6.75	
		2018-19	6.56	
		2019-20	6.56	
		2020-21	2.83	

Sl. No.	ULB	Pertinent Year of license fees collection for advertisement	License Fee Collection for Advertisement (₹ in lakh)	Total License Fee Collection for Advertisement during the Audit Period (₹ in lakh)
9	Kaliaganj	2015-16	0.73	1.29
		2016-17	0.34	
		2017-18	0.01	
		2018-19	0.08	
		2019-20	0.03	
		2020-21	0.10	
10	Kalna	2015-16	1.20	7.20
		2016-17	1.20	
		2017-18	1.20	
		2018-19	1.20	
		2019-20	1.20	
		2020-21	1.20	
11	Katwa	2015-16	0.93	9.34
		2016-17	1.23	
		2017-18	1.13	
		2018-19	0.88	
		2019-20	3.00	
		2020-21	2.17	
12	Kharagpur	2015-16	6.24	23.99
		2016-17	5.58	
		2017-18	5.34	
		2018-19	3.93	
		2019-20	1.10	
		2020-21	1.80	
13	Kolkata MC	2015-16	657.81	2397.74
		2016-17	657.84	
		2017-18	807.48	
		2018-19	221.92	
		2019-20	52.69	
14	Konnagar	2015-16	0.85	6.08
		2016-17	1.56	
		2017-18	1.36	
		2018-19	0.80	
		2019-20	1.51	
15	Mal	2015-16	1.01	26.09
		2016-17	0.62	
		2017-18	4.74	
		2018-19	11.22	
		2019-20	2.77	
		2020-21	5.73	
16	Midnapore	2015-16	11.66	99.81
		2016-17	19.52	
		2017-18	20.55	
		2018-19	17.60	
		2019-20	21.52	
		2020-21	8.96	

Sl. No.	ULB	Pertinent Year of license fees collection for advertisement	License Fee Collection for Advertisement (₹ in lakh)	Total License Fee Collection for Advertisement during the Audit Period (₹ in lakh)
17	Panihati	2015-16	17.81	75.65
		2016-17	17.21	
		2017-18	15.90	
		2018-19	13.55	
		2019-20	9.13	
		2020-21	2.05	
18	Raiganj	2015-16	7.19	61.10
		2016-17	11.55	
		2017-18	11.86	
		2018-19	6.79	
		2019-20	11.05	
		2020-21	12.66	
19	Ramjibonpur	2016-17	0.05	0.25
		2017-18	0.05	
		2018-19	0.05	
		2019-20	0.05	
		2020-21	0.05	
20	Siliguri MC	2015-16	67.79	479.97
		2016-17	75.99	
		2017-18	95.64	
		2018-19	119.32	
		2019-20	21.89	
		2020-21	99.34	
21	Suri	2015-16	1.29	10.49
		2016-17	1.29	
		2017-18	1.93	
		2018-19	5.62	
		2019-20	0.36	
22	Tufanganj	2015-16	0.69	4.61
		2016-17	0.29	
		2017-18	1.50	
		2018-19	1.12	
		2019-20	1.01	
23	Uttarpara-Kotrung	2015-16	1.61	14.61
		2016-17	2.06	
		2017-18	2.67	
		2018-19	5.30	
		2019-20	2.97	
Total collection of fees for advertisement				**3,660.30**

(Source: data furnished by ULBs)

Appendix-9

Other Revenue Sources of ULBs

(*Vide* Para: 4.5.7, Page: 61, 62)

License Fee for Private Markets		
ULBs which granted licenses to Private Markets	**ULBs which did not grant licenses to Private Markets**	**ULBs which did not furnish the requisite information**
1. Katwa 2. Uttarpara-Kotrung *Barrackopre maintained records but did not issue license.*	1. Bansberia 2. Barasat 3. Bongaon 4. Coochbehar 5. Habra 6. Jhalda 7. Kaliyaganj 8. Kalna 9. Kharagpur 10. Kolkata MC 11. Konnagar 12. Mal 13. Midnapore 14. Panihati 15. Raiganj 16. Ramjibonpur 17. Suri 18. Tufanganj	1. Jiaganj-Azimganj 2. Pujali

Levy of Surcharge in the form of Additional Stamp Duty		
ULBs which levied Surcharge in the form of Additional Stamp Duty	**ULBs which did not levy Surcharge in the form of Additional Stamp Duty**	**ULBs which did not furnish the requisite information**
1. Mal 2. Midnapore	1. Barasat 2. Bansberia 3. Bongaon 4. Contai 5. Jiaganj-Azimganj 6. Kaliyaganj 7. Kalna 8. Kharagpur 9. Kolkata MC 10. Konnagar 11. Pujali 12. Raiganj 13. Ramjibonpur 14. Siliguri MC 15. Suri 16. Uttarpara-Kotrung	1. Asansol MC 2. Barrackpore 3. Coochbehar 4. Gobardanga 5. Habra 6. Jhalda 7. Katwa 8. Panihati 9. Tufanganj

Imposition of Stacking Fees		
ULBs which imposed Stacking Fees	**ULBs which did not impose Stacking Fees**	**ULBs which did not furnish the requisite information**
1. Kaliyaganj 2. Katwa 3. Kolkata MC 4. Mal 5. Midnapore 6. Raiganj 7. Ramjibonpur 8. Uttarpara-Kotrung	1. Bansberia 2. Barasat 3. Bongaon 4. Contai 5. Coochbehar 6. Habra 7. Jiaganj-Azimganj 8. Kalna 9. Kharagpur 10. Konnagar 11. Panihati 12. Pujali 13. Siliguri MC 14. Suri 15. Tufanganj	1. Asansol MC 2. Barrackpore 3. Gobardanga 4. Jhalda

(<u>Source</u>: data furnished by ULBs)

Appendix-10

Revision of fees and charges in ULBs as on 31st March 2023

(*Vide* Para: 4.5.7, Page: 62)

Sl. No.	ULB	Financial Year during which latest revision in fees/charges was given effect				
		License fees for Advertisement	Rent from Market	Surcharge on transfer of immovable properties (to be collected in the form of Additional Stamp Duty)	Stacking Fees	License Fees from Private Markets
1.	Barasat	2018-19	Information not furnished	Not implemented	Information not furnished	Not implemented
2.	Barrackpore	2017-18 (April 2017)	Information not furnished	Information not furnished	2022-23 (October 2022)	Not implemented
3.	Bongaon	2022-23 (15/7/2022)	2021-22 (10/12/2021)	Not implemented	Not implemented	Not implemented
4.	Coochbehar	Information not furnished	Last revised in FY 2004-05	Information not furnished	Not implemented	Not implemented
5.	Contai	Information not furnished	Information not furnished	Not implemented	Information not furnished	Information not furnished
6.	Kaliyaganj	2022-23	Last revised in FY 2023-24	Not implemented	Information not furnished	Not implemented
7.	Katwa	2021-22 (1/1/2022)	2016-17 (30/8/2016)	Information not furnished	2020-21 (1/1/2021)	No information furnished
8.	Kharagpur	Information not furnished	2022-23 (June 2022)	Not implemented	Not implemented	Not implemented
9.	Midnapore	2021-22	2022-23 (April 2022)	2013-14	2018-19 (July 2018)	Not implemented
10.	Panihati	2018-19 (31/12/2018)	2021-22 (1/8/2021)	Information not furnished	Information not furnished	Not implemented
11.	Pujali	Not implemented	No Municipal Market exists	Not implemented	Not implemented	Information not furnished
12.	Ramjibonpur	2022-23 (1/1/2023)	Specific reply not furnished	Not implemented	2022-23 (1/1/2023)	Not implemented
13.	Siliguri MC	2016-17	2022-23 (August 2022)	Not implemented	Not implemented	Information not furnished
14.	Suri	2015	Specific information not furnished	Not implemented	Not implemented	Not implemented
15.	Uttarpara-Kotrung	Information not furnished	2017-18	Not implemented	Last revised in 2010	Information not furnished

Not Implemented means collection of fees/charges had not been started by the ULBs.

(Source: data furnished by ULBs)

Note:

Latest revision of rates with respect to Fees for renewal of certificate of trade, profession and callings was done in FY 2015-16, as per separate guidelines issued with respect to the Municipalities and Municipal Corporations by the erstwhile Department of Municipal Affairs, Government of West Bengal in August 2015. No further revision of rates took place till 31/3/2022.

Appendix-11

Departments of a Municipal establishment

(*Vide* Para: 5.1, Page: 65)

Sl. No.	Department	Basic Functions performed by the Department	Category of staff under the Department
1.	**General Administration Department**	1. Recruitment, control and management of officers belonging to the cadre of common Municipal Service and relations with Directorate of Local Bodies and Municipal Service Commission 2. Training of all services. 3. Vigilance and anti-corruption. 4. Grievance redressal and staff welfare. 5. Conduct of activities involving relations with the Central and State Governments and local bodies. 6. Computer and data processing. 7. Municipal press. 8. Legal matters. 9. Information and public relations. 10. Establishment and administration of commercial projects and enterprises like municipal market and shopping complex. 11. Establishment and staff matter. 12. Auction. 13. Discharge of functions not specifically allotted to any other department.	1. Law Officer 2. Personal Assistant 3. Secretary 4. Office Superintendent 5. Head Clerk 6. Work Assistant 7. Clerk-cum-Typist 8. Upper Division Clerk 9. Clerk 10. *Darwan* 11. Peon/ Helper/*Mazdoor*/ Attendant/Ambulance Attendant/Messenger
2.	**Accounts and Cash Department**	1. Municipal fund including cash. 2. Annual, interim and revised budget estimates. 3. Grants and loans. 4. Maintenance of accounts. 5. Audit including internal audit. 6. Treasury and bank. 7. Provident Fund of officers and employees. 8. Pension and retirement benefits of officers and employees. 9. Group Insurance and Salary Savings Insurance.	1. Accountant 2. Deputy Accountant 3. Cashier 4. Assistant Cashier
3.	**Revenue Department**	1. Assessment including assessment of Central and State Government properties and railway properties. 2. Liaison with Central Valuation Board. 3. Assessment Tribunal/Review Committee. 4. Collection of property tax and service charges including those in relation to Central Government. 5. Government and railway properties. 6. Collection of advertisement tax and other taxes. 7. Granting of licenses. 8. Collection of fees and service charges. 9. Collection of rents from municipal properties and tolls from municipal ferries and bridges.	1. Assessment-in-Charge 2. Assessment Inspector 3. Tax Collector 4. Assistant Tax Collector/ Assistant Tax *Daroga*/ License Inspector 5. Market Supervisor/ Market Inspector 6. Tax Collection *Sarkar*

Sl. No.	Department	Basic Functions performed by the Department	Category of staff under the Department
4.	**Public Works Department**	1. Construction and maintenance of all buildings, roads, pathways, drains and sewerages. 2. Executions and maintenance of general development works. 3. Road-rolling service. 4. Plan sanctioning. 5. Unauthorised buildings and unsecured buildings. 6. Appeals against Orders relating to buildings. 7. Survey. 8. Preparation and maintenance of municipal map. 9. Maintenance of records of municipal properties including land. 10. Town planning. 11. Land and land use control. 12. Regulation of building uses. 13. Urban renewal, area development, spot development and commercial housing. *14. Bustee* development. 15. Development of fringe areas. 16. House drainage and sewerage connection. 17. Beautification of the municipal area including municipal properties.	1. Executive Engineer 2. Structural Engineer 3. Assistant Engineer 4. Sub-Assistant Engineer (Technical Supervisor) 5. Work *Sarkar* (Field Supervisor) 6. Surveyor 7. Draftsman
5.	**Water Supply Department**	1. Production of filtered water including filtration, chlorination and silt clearing, storage and distribution. 2. Management of unfiltered water including laying of pipelines and maintenance thereof. 3. Operation of pumping and boosting stations. 4. Laying of primary and secondary grids of filtered water and maintenance thereof. 5. Water connection—domestic, non-domestic and community. 6. Sinking and maintenance of tubewells. 7. Water supply to the neighbouring area. 8. Supply of extra drinking water on special occasions.	1. Sub-Assistant Engineer 2. Pump Supervisor 3. Pipeline Inspector 4. Pump Operator 5. *Mistry* (Hand Tubewells)/*Mistry* (Pipeline) 6. Assistant *Mistry* (Hand Tubewells)/Assistant *Mistry* (Pipeline)
6.	**Public Health and Convenience**	1. Medical service (hospital, dispensary, maternity and child health). 2. Health services— (a) Health establishment. (b) Conservancy and solid waste management. (c) Drainage and sewerage. (d) Vaccination. (e) Registration of births and deaths. (f) Burning ghat, burial ground and dumping ground. (g) Other sanitary requirements. 3. Health immunisation and nutrition programme. 4. Family welfare and planning. 5. Food adulteration.	1. Health Officer 2. Sanitary Inspector 3. Sanitary Assistant 4. Mate 5. Recorder (for Burning Ghat) 6. *Dom* (for Burning Ghat) 7. Motor Vehicle-in-Charge 8. Driver

Sl. No.	Department	Basic Functions performed by the Department	Category of staff under the Department
		6. Slaughterhouse. 7. Motor vehicles and ambulance. 8. Control of environmental pollution.	
7.	**Lighting and Electricity Department**	1. Street lighting. 2. Area lighting. 3. Maintenance of all types of pumps and motors (in relation to clean water and turbid water). 4. Lighting of municipal parks, buildings and other installations. 5. Electrical plants and machineries including photo electric and non-conventional energy sources. 6. Maintenance of electric crematoriums.	1. Electric *Mistry* 2. Lighting Supervisor
8.	**Education Department**	1. Primary and Secondary Education. 2. Technical Education. 3. Adult and Non-Formal Education. 4. National Literacy Programme. 5. Cultural Development including Music and Art Education. 6. Sports and Physical Culture. 7. Library. 8. Creche. 9. In-service Teachers' Training Programme.	1. Teacher
9.	**Stores Department**	1. Purchase and maintenance of stores. 2. Supply of stores to various departments. 3. Disposal of un-serviceable stores.	1. Store Keeper
10.	**Information Technology Department**	1. Information technology related works.	1. System Analyst

[<u>Source</u>: West Bengal Municipalities (Procedure and Conduct of Business) Rules, 1995 and West Bengal Municipal Employees' (Recruitment) Rules, 2005]

Appendix-12

Details of Sanctioned Strength *vis-à-vis* Persons-in-Position, of Regular/Part-time Medical Officers, Staff Nurses, ANMs, Laboratory Technicians and Pharmacists, in UPHCs

(*Vide* Para: 6.3.2.2, Page: 98)

Sl. No.	Name of the ULBs	Population	Sanctioned Strength of Medical Officer (MO)		Actual No. of MO		Shortfall		Sanctioned strength of Staff Nurse	Actual No. of Staff Nurse	Shortfall	Sanctioned strength of ANM	Actual No of ANM	Shortfall	Sanctioned strength of Pharmacist	Actual No. of Pharmacist	Shortfall	Sanctioned strength of Lab technician	Actual No. of Lab technician	Shortfall
			Regular	Part-time	Regular	Part-time	Regular	Part-time												
1	Asansol MC	11,52,443	23	23	18	4	5	19	50	0	50	61	15	46	23	13	10	23	14	9
2	Bansberia	1,03,920	2	2	1	-	1	2	4	0	4	10	3	7	2	2	0	2	2	0
3	Barasat	2,78,435	6	6	6	6	0	0	12	0	12	28	0	28	6	6	0	6	6	0
4	Barrackpore	1,52,783	3	3	3	0	0	3	6	0	6	15	3	12	3	3	0	3	3	0
5	Bongaon	1,08,864	DNF	DNF	DNF	DNF	DNF	DNF	DNF	DNF	DNF	DNF	DNF	DNF	DNF	DNF	DNF	DNF	DNF	DNF
6	Contai	92,226	2	2	2	2	0	0	4	0	4	9	2	7	2	2	0	2	1	1
7	Coochbehar	77,935	2	2	2	0	0	2	4	2	2	8	1	7	2	2	0	2	2	0
8	Habra	1,47,221	3	3	2	3	1	0	6	2	4	15	0	15	3	1	2	3	3	0
9	Jiaganj-Azimganj	51,790	2	2	2	2	0	0	4	5	-1	5	1	4	2	1	1	2	2	0
10	Kaliyaganj	53,530	1	1	0	1	1	0	2	0	2	5	0	5	1	1	0	1	1	0
11	Kalna	56,722	1	1	0	0	1	1	2	0	2	6	0	6	1	0	1	1	0	1
12	Katwa	81,615	2	2	2	2	0	0	4	1	3	8	1	7	2	2	0	2	2	0
13	Kharagpur	2,07,604	6	6	6	6	0	0	12	2	10	21	5	16	6	5	1	6	5	1
14	Kolkata MC	44,96,694	144	144	70	74	74	70	288	83	205	450	103	347	144	110	34	144	87	57
15	Konnagar	76,172	2	2	2	2	0	0	4	0	4	8	3	5	2	2	0	2	2	0
16	Midnapore	1,69,264	3	3	3	3	0	0	9	0	9	3	2	1	3	3	0	3	2	1
17	Panihati	3,77,347	8	8	1	1	7	7	16	2	14	38	1	37	8	1	7	8	1	7
18	Raiganj	1,83,612	8	4	1	1	7	3	8	0	8	18	6	12	4	1	3	4	2	2
19	Siliguri MC	5,13,264	20	10	5	8	15	2	20	2	18	51	9	42	10	7	3	10	10	0
20	Suri	67,864	2	1	1	1	1	0	2	2	0	7	2	5	1	1	0	1	1	0
21	Uttarpara-Kotrung	1,59,147	6	3	3	2	3	1	6	0	6	16	3	13	3	3	0	3	3	0

(<u>Source</u>: data furnished by ULBs)

DNF– Data Not Furnished.