

APPENDICES

Appendix – 1**Name of ULBs***(vide para : 1.7; page : 4)*

Sl. No.	Name of ULB	Period of Audit
1.	Asansol	2012-13
2.	Bally	2012-13
3.	Bankura	2010-12
4.	Bansberia	2010-13
5.	Baranagar	2011-12
6.	Bhadreswar	2012-13
7.	Bidhannagar	2012-13
8.	Birnagar	2011-13
9.	Champdani	2010-13
10.	Chandernagore	2012-13
11.	Dainhat	2010-13
12.	Dalkhola	2010-13
13.	Diamond Harbour	2009-12
14.	Dubrajpur	2010-13
15.	Durgapur	2012-13
16.	Garulia	2009-13
17.	Guskara	2009-13
18.	Habra	2011-13
19.	Haldia	2010-12
20.	Hooghly-Chinsurah	2011-12
21.	Howrah	2011-12
22.	Jangipur	2011-13
23.	Jhargram	2008-12
24.	Kalna	2010-13
25.	Kamarhati	2011-12

Sl. No.	Name of ULB	Period of Audit
26.	Kanchrapara	2010-13
27.	Kandi	2010-13
28.	Kharar	2010-13
29.	Khardah	2011-12
30.	Khirpai	2008-12
31.	Kolkata	2011-12
32.	Konnagar	2010-13
33.	Maheshtala	2011-12
34.	Mathabhanga	2010-13
35.	Memari	2011-13
36.	Midnapore	2010-13
37.	Nabadwip	2010-12
38.	NDITA*	2011-13
39.	North Dum Dum	2011-12
40.	Panihati	2011-12
41.	Pujali	2010-13
42.	Rajpur-Sonarpur	2011-13
43.	Ranaghat	2011-13
44.	Rishra	2012-13
45.	Sainthia	2010-13
46.	South Dum Dum	2011-12
47.	Suri	2010-13
48.	Taherpur	2012-13
49.	Taki	2009-12
50.	Tarakeswar	2010-13

* Nabadiganta Industrial Township Authority

Appendix – 2A

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

(vide para : 2.1.1; page : 7)

(₹ in lakh)

Sl. No.	Name of ULB	Revenue (including schemes)				Capital (other than schemes)			
		Budget estimate	Actual expenditure	(-) Savings (+) Excess	Percentage of utilisation	Budget estimate	Actual expenditure	(-) Savings (+) Excess	Percentage of utilisation
1.	Bankura	2449.59	1581.83	(-) 867.76	65	1747.50	729.18	(-) 1018.32	42
2.	Bansberia	852.88	774.73	(-) 78.15	91	468.47	436.86	(-) 31.61	93
3.	Champdany	987.82	968.20	(-) 19.62	98	2965.84	2966.92	(+) 1.08	100
4.	Chandernagore	3554.01	3332.99	(-) 221.02	94	3472.84	1926.06	(-) 1546.78	55
5.	Dalkhola	276.90	178.46	(-) 98.44	64	5425.00	420.65	(-) 5004.35	8
6.	Diamond Harbour	563.17	427.69	(-) 135.48	76	3758.00	840.36	(-) 2917.64	22
7.	Dubrajpur	535.86	399.29	(-) 136.57	75	1022.53	434.06	(-) 588.47	42
8.	Guskara	415.91	199.99	(-) 215.92	48	593.96	477.92	(-) 116.04	80
9.	Hooghly-Chinsurah	1752.30	1256.16	(-) 496.14	72	751.10	366.34	(-) 384.76	49
10.	Jangipur	1462.38	973.73	(-) 488.65	67	1304.01	727.46	(-) 576.55	56
11.	Khurdah	1154.20	984.60	(-) 169.60	85	1898.25	861.55	(-) 1036.70	45
12.	Kolkata	193646.29	175958.86	(-) 17687.43	91	130074.09	76742.94	(-) 53331.15	59
13.	Konnagar	796.90	751.57	(-) 45.33	94	2173.00	1001.66	(-) 1171.34	46
14.	Maheshtala	4634.82	2855.00	(-) 1779.82	62	13286.04	1866.00	(-) 11420.04	14
15.	Mathabhanga	409.22	312.46	(-) 96.76	76	296.25	315.61	(+) 19.36	107
16.	Memari	198.44	174.38	(-) 24.06	88	853.91	423.49	(-) 430.42	50
17.	Nabadwip	1305.11	1088.36	(-) 216.75	83	2085.25	840.74	(-) 1244.51	40
18.	North Dum Dum	2047.56	1869.22	(-) 178.34	93	4666.91	2406.18	(-) 2260.73	52
19.	Panihati	2971.60	3511.00	(+) 539.40	118	2540.50	1320.46	(-) 1220.04	52
20.	Rishra	1008.49	1166.37	(+) 157.88	116	4019.35	1410.75	(-) 2608.60	35
21.	Taki	379.47	319.77	(-) 59.70	84	1108.10	704.28	(-) 403.82	64
Total		221402.92	199084.66	(-) 22318.26	90	184510.90	97219.47	(-) 87291.43	53

Appendix – 2B

Statement showing budget provisions and actual expenditure for the year 2012-13

(vide para : 2.1.1; page : 7)

(₹ in lakh)

Sl. No.	Name of ULB	Revenue (including schemes)				Capital (other than schemes)			
		Budget estimate	Actual expenditure	(-) Savings (+) Excess	Percentage of utilisation	Budget estimate	Actual expenditure	(-) Savings (+) Excess	Percentage of utilisation
1.	Bankura	2406.05	1711.09	(-) 694.96	71	1413.50	478.38	(-) 935.12	34
2.	Bansberia	1021.08	1011.18	(-) 9.90	99	355.60	297.22	(-) 58.38	84
3.	Champdany	977.14	970.19	(-) 6.95	99	2213.60	1243.79	(-) 969.81	56
4.	Chandernagore	3933.78	3705.86	(-) 227.92	94	3443.56	2732.35	(-) 711.21	79
5.	Dalkhola	256.85	192.93	(-) 63.92	75	5445.20	548.43	(-) 4896.77	10
6.	Diamond Harbour	839.50	502.71	(-) 336.79	60	3135.00	637.13	(-) 2497.87	20
7.	Dubrajpur	585.71	458.58	(-) 127.13	78	991.40	612.15	(-) 379.25	62
8.	Guskara	573.42	419.68	(-) 153.74	73	653.85	491.42	(-) 162.43	75
9.	Hooghly-Chinsurah	2382.12	1867.79	(-) 514.33	78	1359.16	629.18	(-) 729.98	46
10.	Jangipur	1476.34	516.94	(-) 959.40	35	1379.01	603.81	(-) 775.20	44
11.	Khardah	1274.80	1113.85	(-) 160.95	87	1734.00	890.43	(-) 843.57	51
12.	Kolkata	200394.97	205373.70	(+) 4978.73	102	95823.87	85393.56	(-) 10430.31	89
13.	Konnagar	858.34	815.38	(-) 42.96	95	1398.00	271.62	(-) 1126.38	19
14.	Maheshtala	6749.02	2629.00	(-) 4120.02	39	8524.63	2043.00	(-) 6481.63	24
15.	Mathabhanga	514.05	321.99	(-) 192.06	63	536.10	492.90	(-) 43.20	92
16.	Memari	273.76	217.54	(-) 56.22	79	810.02	424.85	(-) 385.17	52
17.	Nabadwip	1754.70	1331.22	(-) 423.48	76	2622.93	1093.88	(-) 1529.05	42
18.	North Dum Dum	2677.26	2573.17	(-) 104.09	96	5686.61	4266.82	(-) 1419.79	75
19.	Panihati	3489.22	3002.19	(-) 487.03	86	2477.10	2776.07	(+) 298.97	112
20.	Rishra	1152.44	1331.64	(+) 179.20	116	1774.20	1163.29	(-) 610.91	66
21.	Taki	394.91	319.10	(-) 75.81	81	1082.00	483.10	(-) 598.90	45
	Total	233985.46	230385.73	(-) 3599.73	98	142859.34	107573.38	(-) 35285.96	75

Appendix – 2C

Statement showing budget provisions and actual expenditure for the year 2013-14

(vide para : 2.1.1; page : 7)

(₹ in lakh)

Sl. No.	Name of ULB	Revenue (including schemes)				Capital (other than schemes)			
		Budget estimate	Actual expenditure	(-) Savings (+) Excess	Percentage of utilisation	Budget estimate	Actual expenditure	(-) Savings (+) Excess	Percentage of utilisation
1.	Bankura	4145.03	2030.70	(-) 2114.33	49	1413.50	1065.33	(-) 348.17	75
2.	Bansberia	1241.78	1168.48	(-) 73.30	94	504.90	443.48	(-) 61.42	88
3.	Champdany	1012.56	1014.99	(+) 2.43	100	1353.30	1315.94	(-) 37.36	97
4.	Chandernagore	3696.07	3206.92	(-) 489.15	87	5802.85	4731.91	(-) 1070.94	82
5.	Dalkhola	160.85	123.31	(-) 37.54	77	2255.50	674.88	(-) 1580.62	30
6.	Diamond Harbour	847.50	572.72	(-) 274.78	68	3245.00	707.13	(-) 2537.87	22
7.	Dubrajpur	722.13	642.77	(-) 79.36	89	1129.59	730.58	(-) 399.01	65
8.	Guskara	722.71	428.59	(-) 294.12	59	1104.90	403.47	(-) 701.43	37
9.	Hooghly-Chinsurah	2540.27	2238.04	(-) 302.23	88	1050.03	524.41	(-) 525.62	50
10.	Jangipur	1292.00	704.77	(-) 587.23	55	1204.00	1109.55	(-) 94.45	92
11.	Khardah	1440.90	1355.16	(-) 85.74	94	3330.00	1015.46	(-) 2314.54	30
12.	Kolkata	233368.57	210561.18	(-) 22807.39	90	100156.45	68161.71	(-) 31994.74	68
13.	Konnagar	1037.40	906.38	(-) 131.02	87	1002.00	414.34	(-) 587.66	41
14.	Maheshtala	5784.68	4023.12	(-) 1761.56	70	5055.08	4220.26	(-) 834.82	83
15.	Mathabhanga	426.12	343.19	(-) 82.93	81	363.67	269.83	(-) 93.84	72
16.	Memari	273.54	256.39	(-) 17.15	94	1990.97	1756.97	(-) 234.00	88
17.	Nabadwip	2098.49	1461.54	(-) 636.95	70	4649.37	1405.28	(-) 3244.09	30
18.	North Dum Dum	3137.53	2949.69	(-) 187.84	94	8519.10	5294.05	(-) 3225.05	62
19.	Panihati	4711.00	3605.86	(-) 1105.14	77	5252.00	4138.59	(-) 1113.41	79
20.	Rishra	1284.80	1606.39	(+) 321.59	125	4748.50	2072.86	(-) 2675.64	44
21.	Taki	494.30	418.16	(-) 76.14	85	1011.00	789.82	(-) 221.18	78
Total		270438.23	239618.35	(-) 30819.88	89	155141.71	101245.85	(-) 53895.86	65

Appendix – 3A**Statement showing excess of expenditure over budget provision under revenue section***(vide para : 2.1.1; page : 8)*

Sl. No.	Name of ULB	Year	Budget estimate	Actual expenditure	Excess
			(₹ in lakh)		
1.	Champdany	2013-14	1012.56	1014.99	2.43
2.	Kolkata	2012-13	200394.97	205373.70	4978.73
3.	Panihati	2011-12	2971.60	3511.00	539.40
4.	Rishra	2011-12	1008.49	1166.37	157.88
		2012-13	1152.44	1331.64	179.20
		2013-14	1284.80	1606.39	321.59
Total			207824.86	214004.09	6179.23

(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 : 8)*

Sl. No.	Name of ULB	Year	Budget estimate	Actual expenditure	Excess
			(₹ in lakh)		
1.	Champdany	2011-12	2965.84	2966.92	1.08
2.	Mathabhanga	2011-12	296.25	315.61	19.36
3.	Panihati	2012-13	2477.10	2776.07	298.97
Total			5739.19	6058.60	319.41

(Source: Figures as furnished by ULBs)

Appendix – 4

**Separate Audit Report issued during 1 April 2013 to 31 March 2014
and opinion on the accounts**

(vide para : 2.2.2; page : 9)

Sl. No.	Name of ULB	Year of Accounts	Remarks
1.	Bankura	2007-08	True and fair view
2.	Barrackpore	2008-09	Do not give true and fair view
		2009-10	Do not give true and fair view
		2010-11	Do not give true and fair view
3.	Baruipur	2006-07	True and fair view
		2007-08	True and fair view
		2008-09	True and fair view
		2009-10	True and fair view
4.	Basirhat	2010-11	True and fair view
5.	Bhatpara	2006-07	True and fair view
		2007-08	True and fair view
		2008-09	True and fair view
		2009-10	True and fair view
		2010-11	True and fair view
		2011-12	True and fair view
6.	Chakdaha	2011-12	True and fair view
7.	Dankuni	2009-10	True and fair view
8.	Dum Dum	2006-07	True and fair view
9.	Egra	2007-08	True and fair view
10.	Gobardanga	2008-09	True and fair view
11.	Jalpaiguri	2007-08	True and fair view
12.	Kanchrapara	2006-07	True and fair view
13.	Kolkata	2011-12	True and fair view
14.	Madhyamgram	2008-09	True and fair view
15.	Midnapore	2007-08	True and fair view
16.	Taherpur	2007-08	True and fair view
17.	Taki	2010-11	True and fair view

(Source: Separate Audit Report of ULBs)

Appendix – 5

Results of audit comments on accounts

(vide para : 2.2.2; page : 9)

(₹ 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.	Bankura	2007-08		14.88	22.23					37.11
2.	Barrackpore	2008-09		91.29	157.50		66.21			
		2009-10		569.81	752.85		183.04			
		2010-11		1019.01	1217.35		198.34			
3.	Baruipur	2006-07		30.79	3.06		33.85			
		2007-08		38.61	3.15		41.76			
		2008-09		18.85	6.16		25.01			
		2009-10		17.37	9.19		26.56			
4.	Basirhat	2010-11	42.50		11.71		30.79			
5.	Bhatpara	2006-07	44.76		44.65				0.11	
		2007-08	53.20		46.58		6.62			
		2008-09	62.57		51.80		10.77			
		2009-10	56.74		51.73				5.01	
		2010-11	71.26		56.95		14.31			
		2011-12	100.10		51.10		49.00			
6.	Chakdaha	2011-12	24.60		11.42		13.18			
7.	Dankuni	2009-10	0.69		0.78		1.47			
8.	Dum Dum	2006-07		22.40	105.43		83.03			
9.	Egra	2007-08	4.05		2.53		1.52			
10.	Gobardanga	2008-09	46.85		18.29		28.56			
11.	Jalpaiguri	2007-08		66.83	45.71	21.12				
12.	Kanchrapara	2006-07	72.79		72.79					
13.	Kolkata	2011-12	8301.00		4498.00		12799.00			
14.	Madhyamgram	2008-09	16.85		3.24				13.61	
15.	Midnapore	2007-08		19.12	25.01		5.89			
16.	Taherpur	2007-08	6.57		6.43		0.14			
17.	Taki	2010-11	8.66		1.79		6.87			

(Source: Separate Audit Report of ULBs)

U/S – Understated
O/S – Overstated

Appendix – 6

Number of journal vouchers passed (while preparing Annual Accounts) without any authorisation of competent authority and their money value

(vide para : 2.2.2; page : 9)

Sl. No.	Name of ULB	Year of Accounts	No. of Journal Vouchers	Money Value (₹ in lakh)
1.	Basirhat	2010-11	240	3615.34
2.	Bhatpara	2006-07	49	531.48
		2007-08	300	2116.08
		2008-09	64	1501.32
		2009-10	53	303.01
		2010-11	64	1501.32
		2011-12	226	3774.04
3.	Chakdaha	2011-12	569	4261.82
4.	Egra	2007-08	340	790.55
5.	Gobardanga	2008-09	286	1430.00
6.	Taki	2010-11	234	1232.13
Total			2425	21057.09

(Source: Separate Audit Report of ULBs)

Appendix – 7

Statement showing utilisation of funds

(vide para : 2.3; page : 9)

Sl. No.	Name of ULB	Period	Purpose of the grant	Expenditure incurred for	Amount (₹ in lakh)
1.	Bankura	2010-12	WBUES	Wages of casual labourer	117.28
2.	Bansberia	2010-13	Development grant	Salary, pension, bonus, etc.	57.05
3.	Garulia	2011-13	UWEP	Payment of wages of daily rated worker, etc.	64.00
		2011-12	SFC	Payment of wages of casual staff, etc.	13.00
		2009-13	BSUP	Urgent expenditure, payment of wages of casual staff, payment to CESC Ltd., etc.	333.84
4.	Guskara	2010-11	12 th Finance Commission	Payment of group gratuity cash scheme to P & GS, LIC	5.93
				Purchase of land	27.00
			IDSMT	Stamp duty for purchase of land	2.02
5.	Howrah	2011-12	Development Fund	Salary of employee	45.00
6.	Nabadwip	2010-12	WBUES	Payment of electricity bill	16.03
7.	Ranaghat	2008-13	NSAP	Salary / honorarium of regular / casual staff	4.68
8.	Suri	2011-13	13 th Finance Commission	Payment of pension, salary of contractual employees and payment of ST / IT / Cess	54.68
		2010-13	UIDSSMT	Payment of pension, maintenance of street light, hire charges of tractors, etc.	253.60
9.	Taki	2011-12	Repairing of heritage building of Taki Rajbari including tourism development	Construction of two guest houses	36.81
10.	Tarakeswar	2012-13	IHSDP	Purchase of land for construction of auditorium	65.56
Total					1096.48

(Source: Records of ULBs)

Appendix – 8
Statement showing outstanding loans of ULBs
(vide para : 2.4; page : 9)

Sl. No.	Name of ULB	As of	Source of loan	Principal	Interest	Total liability
				(₹ in lakh)		
1.	Asansol	March 2013	State	22.50	60.51	83.01
			Central	73.64	243.24	316.88
			Others	26.09	137.07	163.16
2.	Bally	March 2013	WBMDFT	49.95		49.95
3.	Bansberia	March 2013	WBMDFT	133.00		133.00
4.	Birnagar	March 2013	Central Govt.	28.95		28.95
5.	Champdany	March 2013	CUDP-III	118.79		118.79
			8 th Plan	139.65		139.65
6.	Chandernagore	March 2013	8 th Plan	214.16	80.31	294.47
			CUDP-III	189.76	46.97	236.73
7.	Dainhat	March 2013	Burdwan Central Co-operative Bank	6.65	3.55	10.20
8.	Durgapur	March 2013	WBMDFT	300.20		300.20
9.	Hooghly-Chinsurah	March 2012	CMDA-CUDP-III	189.76	158.72	348.48
			8 th Plan	246.41	70.63	317.04
10.	Kalna	March 2013	LICI	12.42	3.99	16.41
11.	Kandi	March 2013	Murshidabad Central Co-operative Bank	24.00	55.87	79.87
			WBMDFT	80.00		80.00
12.	Khirpai	March 2012	WBMDFT	20.00	0.21	20.21
13.	KMC	March 2012	CUDP-III	2219.00	5886.00	8105.00
			ADB	59590.00	20871.00	80461.00
			Bank	945.00		945.00
			Government and Statutory Bodies	691.00		691.00
14.	Konnagar	March 2013		24.99		24.99
15.	Midnapore	March 2013	IDSMT	47.42	129.10	176.52
16.	Nabadwip	March 2012		39.54		39.54
17.	North Dum Dum	March 2013	8 th Plan	215.75		215.75
			CUDP-III	77.58		77.58
18.	Ranaghat	March 2013	WBMDFT	11.60		11.60
19.	Sainthia	March 2013	PHE	22.63		22.63
20.	Tarakeswar	March 2013	WBMDFT	16.39		16.39
Total				65776.83	27747.17	93524.00

(Source: Figures as furnished by ULBs)

Appendix – 9

Statement showing outstanding advances

(vide para : 2.7; page : 11)

(₹ in lakh)

Sl. No.	Name of ULB	Outstanding as of	Outstanding advances	Particular of Advance/ Remarks
1.	Champdany	March 2013	299.30	Out of the total amount, ₹ 44.68 lakh was outstanding for more than 10 years and ₹ 230.90 lakh were outstanding for three to five years.
2.	Chandernagore	March 2013	343.79	Out of the total amount, ₹ 173.30 lakh was outstanding for more than five years and advances were outstanding against the Councillors, municipal staff, contractors, etc.
3.	Dainhat	March 2013	27.27	The advances were unadjusted for a period of four months to 24 years. Fresh advances were granted to the same holder without obtaining adjustment of the previous ones.
4.	Diamond Harbour	March 2013	7.46	Out of the total amount, ₹ 1.04 lakh was outstanding for more than 12 years and advances were outstanding against the Councillors, ex-Councillors, municipal staff, etc.
5.	Dubrajpur	March 2013	70.41	Fresh advances were granted to the same holder without obtaining the adjustment of the previous ones. Out of the total amount, ₹ 62.04 lakh was outstanding for a period of four months to 24 years against three staff of the Municipality.
6.	Durgapur	March 2013	40.75	Out of the total amount, ₹ 6.11 lakh was outstanding for more than 15 years and advances were outstanding against the Chairman (Borough Committee), Member Mayor-in-Council (MMIC), ex-MMIC, municipal staff, etc.
7.	Guskara	March 2013	2.59	Advances were granted to the employees for the purpose of <i>Vivek Mela</i> , cattle market, labour payment and to the contractors.
8.	Habra	March 2013	54.14	Five to 14 consecutive advances were granted to the same holder without obtaining the adjustment of the previous ones. Out of the total amount, ₹ 17.67 lakh was outstanding for more than five years.
9.	Jangipur	March 2013	5.58	Advances were unadjusted for more than 12 years and advances were outstanding against the Ex-Vice-Chairman, Ex-Councillors, Assistant Engineer, Advocate, etc.

Sl. No.	Name of ULB	Outstanding as of	Outstanding advances	Particular of Advance/ Remarks
10.	Kharar	March 2013	8.98	Five to 10 consecutive advances were granted to the same holder without obtaining the adjustment of the previous ones.
11.	Khardah	March 2013	0.43	Advances were lying unadjusted for more than 15 years.
12.	Konnagar	March 2013	3.13	Out of the total amount, ₹ 0.42 lakh was outstanding for a period of five years to 15 years.
13.	Maheshtala	March 2012	19.07	Advances were given for wages of workers and implementation of schemes.
14.	Midnapore	March 2013	1081.40	Out of the total amount, ₹ 424 lakh was outstanding for more than 15 years, ₹ 18.53 lakh for a period of 10 to 15 years and ₹ 438.30 lakh for a period of five to 10 years.
15.	Nabadwip	March 2012	4.55	Out of the total amount, ₹ 2.57 lakh was outstanding for more than 15 years and ₹ 0.97 lakh was outstanding against retired staff.
16.	North Dum Dum	March 2012	8.33	Advances were granted to the same holder without obtaining the adjustment of the previous ones.
17.	Panihati	March 2012	147.33	Out of the total amount, ₹ 31.15 lakh was outstanding for a period of three years to 15 years against contractors, suppliers, individuals, etc.
18.	Pujali	March 2013	162.11	Advances were outstanding against the Councilors and municipal staff.
19.	Rajpur-Sonarpur	March 2013	89.59	
20.	South Dum Dum	March 2013	65.52	Advances were given for execution of various schemes / works.
21.	Suri	March 2013	20.07	Out of the total amount, ₹ 6.54 lakh of advance given to government officers was outstanding for more than 16 years.
Total			2461.80	

(Source: Records of ULBs)

Appendix – 10

Loss of interest on Provident Fund

(vide para : 2.8; page : 12)

Sl. No.	Name of ULB	Period	Loss of interest due to delay in deposit (₹ in lakh)
1.	Asansol	2010-13	68.05
2.	Bankura	2010-13	7.58
3.	Champdany	1993-2013	77.27
4.	Durgapur	2010-13	0.96
5.	Garulia	1996-2013	46.18
6.	Howrah	2009-12	5.58
7.	Kandi	2009-13	0.12
8.	Rishra	2005-13	1.13
9.	South Dum Dum	2010-12	0.44
Total			207.31

(Source: Records of ULBs)

Appendix – 11A

Statement showing demand and collection of property tax for the year 2011-12

(vide para : 2.9; page : 12)

(₹ in lakh)

Sl No.	Name of ULB	Demand		Collection		Percentage of realisation	Balance	
		Arrear	Current	Arrear	Current		Arrear	Current
1.	Bankura	116.06	79.27	23.50	43.17	34	92.56	36.10
2.	Bansberia	830.63	152.73	118.32	71.48	19	712.31	81.25
3.	Champdany	383.56	75.00	37.20	64.51	22	346.36	10.49
4.	Chandernagore	63.28	181.00	19.59	146.01	68	43.69	34.99
5.	Diamond Harbour	154.14	43.72	35.20	8.86	22	118.94	34.86
6.	Dubrajpur	28.45	9.94	4.17	4.41	22	24.28	5.58
7.	Guskara	46.55	22.33	3.59	13.18	24	42.96	9.15
8.	Hooghly-Chinsurah	117.29	92.47	25.41	79.73	50	91.88	13.24
9.	Jangipur	77.24	30.54	14.06	20.18	32	63.18	10.36
10.	Khardah	48.20	101.08	16.41	83.68	67	31.79	17.40
11.	Konnagar	173.26	72.20	16.59	43.16	24	156.67	29.04
12.	Mathabhanga	74.29	28.11	9.88	9.65	19	64.09	18.46
13.	Memari	29.96	26.90	7.66	20.28	49	22.30	6.62
14.	Nabadwip	117.42	56.04	12.51	37.28	29	104.91	18.76
15.	North Dum Dum	174.85	177.94	63.08	153.97	62	111.77	23.97
16.	Panihati	1321.66	316.17	88.78	170.99	16	1232.88	145.18
17.	Rajpur-Sonarpur	204.35	325.87	69.42	244.18	59	134.93	81.69
18.	Rishra	336.80	144.72	22.42	104.72	26	314.38	40.00
19.	Taki	23.54	18.10	5.85	11.12	41	17.69	6.98
Total		4321.53	1954.13	593.64	1330.56	31	3727.57	624.12

Appendix – 11B

Statement showing demand and collection of property tax for the year 2012-13

(vide para : 2.9; page : 12)

(₹ in lakh)

Sl No.	Name of ULB	Demand		Collection		Percentage of realisation	Balance	
		Arrear	Current	Arrear	Current		Arrear	Current
1.	Bankura	128.65	79.37	31.91	42.42	36	96.74	36.95
2.	Bansberia	793.56	139.71	126.47	78.63	22	667.09	61.08
3.	Champdany	356.85	72.96	10.84	62.38	17	346.01	10.58
4.	Chandernagore	78.68	184.42	21.67	112.02	51	57.01	72.40
5.	Diamond Harbour	153.80	43.72	16.64	34.07	26	137.16	9.65
6.	Dubrajpur	29.80	9.94	3.22	3.65	17	26.58	6.29
7.	Guskara	52.10	23.29	5.42	13.76	25	46.68	9.53
8.	Hooghly-Chinsurah	105.12	93.97	40.38	85.86	63	64.70	8.11
9.	Jangipur	73.54	30.54	4.66	15.91	20	68.88	14.63
10.	Khardah	49.19	103.67	14.09	86.15	66	35.10	17.52
11.	Konnagar	185.70	72.20	80.60	51.80	51	105.10	20.40
12.	Mathabhanga	82.56	28.11	12.66	8.97	20	69.90	19.14
13.	Memari	28.56	26.96	3.73	20.87	44	24.83	6.09
14.	Nabadwip	106.57	49.41	15.92	37.60	34	90.65	11.81
15.	North Dum Dum	135.74	177.94	30.06	152.87	58	105.68	25.07
16.	Panihati	1377.52	318.26	74.47	184.17	15	1303.05	134.09
17.	Rajpur-Sonarpur	216.62	376.50	58.07	262.86	54	158.55	113.64
18.	Rishra	348.00	146.00	35.00	95.00	26	313.00	51.00
19.	Taki	24.67	18.38	3.41	11.00	33	21.26	7.38
Total		4327.23	1995.35	589.22	1359.99	31	3737.97	635.36

Appendix – 11C

Statement showing demand and collection of property tax for the year 2013-14

(vide para : 2.9; page : 12)

(₹ in lakh)

Sl. No.	Name of ULB	Demand		Collection		Percentage of realisation	Balance	
		Arrear	Current	Arrear	Current		Arrear	Current
1.	Bankura	275.86	87.05	62.65	33.92	27	213.21	53.13
2.	Bansberia	728.17	142.73	23.73	75.12	11	704.44	67.61
3.	Champdany	356.59	75.56	50.02	71.54	28	306.57	4.02
4.	Chandernagore	129.41	248.72	61.72	152.98	57	67.69	95.74
5.	Diamond Harbour	154.42	48.23	18.71	41.02	29	135.71	7.21
6.	Dubrajpur	32.87	9.94	2.47	3.47	14	30.40	6.47
7.	Guskara	56.22	24.05	2.97	13.88	21	53.25	10.25
8.	Hooghly-Chinsurah	72.85	101.08	46.15	92.58	80	26.70	8.50
9.	Jangipur	81.38	30.55	11.69	20.96	29	69.69	9.59
10.	Khardah	52.61	105.73	14.03	87.49	64	38.58	18.24
11.	Konnagar	125.52	72.20	10.88	43.49	27	114.64	28.71
12.	Mathabhanga	89.04	28.11	14.86	9.60	21	74.06	18.51
13.	Memari	30.93	28.26	3.30	20.58	40	27.63	7.68
14.	Nabadwip	102.45	47.80	11.47	37.79	33	90.98	10.01
15.	North Dum Dum	130.73	347.90	41.05	200.95	51	89.68	146.95
16.	Panihati	1451.16	327.42	79.07	169.94	14	1372.09	157.48
17.	Rajpur-Sonarapur	272.18	406.39	87.16	310.41	59	185.02	95.98
18.	Rishra	359.25	147.59	25.96	110.20	27	333.29	37.39
19.	Taki	28.64	18.92	3.84	11.87	33	24.80	7.05
Total		4530.28	2298.23	571.73	1507.79	30	3958.43	790.52

Appendix – 12

Statement showing non / short collection of labour welfare cess

(vide para : 2.10; page : 13)

Sl. No.	Name of ULB	Period	Cess (₹ in lakh)
1.	Bankura	2009-12	8.60
2.	Baranagar	2011-12	3.87
3.	Birnagar	2011-13	0.19
4.	Champdany	2010-13	12.59
5.	Diamond Harbour	2010-12	1.20
6.	Dubrajpur	2007-13	3.45
7.	Garulia	2009-13	5.35
8.	Habra	2009-13	32.63
9.	Haldia	2010-13	242.58
10.	Hooghly-Chinsurah	2008-13	66.11
11.	Howrah	2007-12	1197.59
12.	Jangipur	2011-13	2.89
13.	Kanchrapara	2012-13	2.39
14.	Khardah	2011-12	1.88
15.	Khirpai	2011-12	0.56
16.	Mathabhanga	2008-13	0.13
17.	Memari	2007-13	15.61
18.	Pujali	2011-13	1.79
19.	Rajpur-Sonarpur	2011-13	59.22
20.	Rishra	2008-14	45.78
21.	Taki	2009-12	3.18
22.	Tarakeswar	2010-13	10.73
Total			1718.32

(Source: Records of ULBs)

Appendix -13

Statement showing Budget Estimate, Actual Realisation and Percentage of Realisation of Own Fund during the period 2011-12, 2012-13 and 2013-14

(vide para : 3.1; page : 17)

(₹ in lakh)

Sl. No.	Name of ULB	Budget Estimate			Actual Realisation			Percentage of Realisation		
		2011-12	2012-13	2013-14	2011-12	2012-13	2013-14	2011-12	2012-13	2013-14
1.	Bankura	601.92	765.02	770.52	285.09	276.28	353.80	47	36	46
2.	Bansberia	288.36	325.30	388.05	347.20	285.69	387.37	120	88	100
3.	Champdany	230.36	218.18	231.77	232.08	202.71	222.54	101	93	96
4.	Chandernagore	773.38	1084.61	1162.14	669.24	764.95	1073.01	87	71	92
5.	Dalkhola	64.10	60.05	35.35	25.67	32.46	29.94	40	54	85
6.	Diamond Harbour	373.90	450.00	450.00	292.53	302.15	301.33	78	67	67
7.	Dubrajpur	90.55	81.33	55.63	72.27	82.68	94.01	80	102	169
8.	Guskara	155.35	188.35	231.34	70.25	110.69	118.74	45	59	51
9.	Hooghly-Chinsurah	449.45	499.47	678.93	375.65	493.48	549.88	84	99	81
10.	Jangipur	277.83	1146.84	306.81	198.95	440.02	229.65	72	38	75
11.	Khardah	489.35	591.60	677.30	382.02	577.28	630.31	78	98	93
12.	Kolkata	98327.04	120336.81	157380.76	107066.93	145965.98	110833.75	109	121	70
13.	Konnagar	300.51	329.39	487.85	286.47	513.35	466.43	95	156	96
14.	Maheshtala	2100.53	3791.95	3333.06	1287.73	1473.32	4298.33	61	39	129
15.	Mathabhanga	94.41	154.99	119.95	110.22	120.66	80.48	117	78	67
16.	Memari	232.05	325.16	334.34	207.80	303.33	300.08	90	93	90
17.	Nabadwip	444.44	436.56	654.57	309.49	569.64	399.70	70	130	61
18.	North Dum Dum	855.98	1122.84	1471.45	853.45	1113.99	1409.16	100	99	96
19.	Panihati	1205.70	1212.11	2618.80	1010.69	1439.46	1964.63	84	119	75
20.	Rajpur-Sonarpur	1673.05	1801.47	3942.06	2215.17	2742.06	3922.18	132	152	99
21.	Rishra	424.24	468.57	471.19	399.40	571.36	539.69	94	122	115
22.	Taki	105.61	94.10	125.70	72.83	68.66	78.46	69	73	62
Total		109558.11	135484.70	175927.57	116771.13	158450.20	128283.47	107	117	73

(Source: Figures as furnished by ULBs)

Appendix - 14

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

(vide para : 3.4; page : 19)

(₹ in lakh)

Sl. No.	Name of ULB	No. of commercial / non-residential holding	Annual Property Tax	Annual surcharge @ 20%	Period	Loss	
1.	Asansol	7909	267.73	53.55	01.04.2012 to 31.03.2013	53.55	
2.	Durgapur	1011	1570.32	133.86	01.04.2011 to 31.03.2012	264.33	
		1003	1723.75	130.47	01.04.2012 to 31.03.2013		
3.	Garulia	741	44.88	8.98	01.04.2009 to 31.03.2013	35.91	
4.	Habra	4195	20.72	4.14	01.07.2006 to 31.03.2013	27.97	
5.	Kanchrapara	1316	21.69	4.34	01.04.2012 to 31.03.2013	4.34	
6.	Kandi	920	7.00	1.40	01.04.2009 to 31.03.2013	5.60	
7.	Maheshtala	9535	339.02	67.80	01.04.2012 to 31.03.2013	67.80	
8.	Memari	NA	14.87	2.97	01.04.2011 to 31.03.2012	5.98	
			15.04	3.01	01.04.2012 to 31.03.2013		
9.	Midnapore	215	16.40	3.28	01.04.2010 to 31.03.2013	9.84	
10.	NDITA	NA	2819.72	563.94	01.04.2011 to 31.03.2012	1153.87	
			2949.63	589.93	01.04.2012 to 31.03.2013		
11.	North Dum Dum	88	69.22	13.84	01.04.2011 to 31.03.2012	13.84	
12.	South Dum Dum	3812	155.04	31.01	01.04.2011 to 31.03.2012	31.01	
13.	Taki		1113	4.15	0.83	01.04.2009 to 31.03.2010	2.75
			1112	4.30	0.86	01.04.2010 to 31.03.2011	
			1120	5.30	1.06	01.04.2011 to 31.03.2012	
14.	Tarakeswar	464	4.92	0.98	01.04.2010 to 31.03.2011	2.96	
			4.97	0.99	01.04.2011 to 31.03.2012		
			4.97	0.99	01.04.2012 to 31.03.2013		
Total						1679.75	

(Source: Records of ULBs)

Appendix – 15

Statement showing outstanding water charges as of March 2014

(vide para : 3.5; page : 20)

(₹ in lakh)

Sl. No.	Name of ULB	Demand	Collection	Outstanding
1.	Bansberia	4.23	3.24	0.99
2.	Chamdpany	64.17	0	64.17
3.	Chandernagore	415.05	0.99	414.06
4.	Diamond Harbour	12.41	11.70	0.71
5.	Dubrajpur	11.32	3.31	8.01
6.	Guskara	0.11	0.03	0.08
7.	Jangipur	40.23	9.11	31.12
8.	Kolkata	4961.92	4650.39	311.53
9.	Konnagar	30.37	2.43	27.94
10.	Maheshtala	12.35	6.66	5.69
11.	Mathabhanga	14.29	2.53	11.76
12.	North Dum Dum	22.83	11.03	11.80
13.	Panihati	538.26	81.17	457.09
Total		6127.54	4782.59	1344.95

(Source: Figures as furnished by ULBs)

Appendix – 16
Statement showing outstanding fee
(vide para : 3.6; page : 20)

Sl. No.	Name of ULB	As of	Outstanding fee (₹ in lakh)
1.	Bankura	March 2012	1.06
2.	Diamond Harbour	March 2012	6.65
3.	Guskara	March 2012	6.03
4.	Haldia	March 2013	257.83
5.	Mathabhanga	March 2013	9.93
6.	Panihati	March 2012	62.78
7.	South Dum Dum	March 2012	68.57
8.	Tarakeswar	March 2013	11.77
Total			424.62

(Source: Records of ULBs)

Appendix – 17**Statement showing outstanding rent / *salami* / development fee / parking fee
from stalls / shops / *ferry* service***(vide para : 3.7; page : 20)***(₹ in lakh)**

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.
1.	Asansol	March 2013	13.45
2.	Bally	March 2013	4.90
3.	Bansberia	March 2013	1.74
4.	Bhadreswar	March 2013	4.69
5.	Bidhannagar	July 2013	266.33
6.	Birnagar	March 2013	1.12
7.	Champdany	March 2013	31.62
8.	Chandernagore	March 2013	1.81
9.	Dainhat	March 2013	4.61
10.	Durgapur	March 2013	17.19
11.	Guskara	March 2013	6.03
12.	Habra	March 2013	20.75
13.	Haldia	March 2013	97.77
14.	Hooghly-Chinsurah	March 2012	10.90
15.	Howrah	March 2012	14.72
16.	Jangipur	March 2013	20.27
17.	Kalna	March 2013	4.86
18.	Kamarhati	March 2012	18.50
19.	Kanchrapara	March 2013	10.22
20.	Kandi	March 2013	6.98
21.	Kharar	March 2013	5.70
22.	Khirpai	March 2012	2.96
23.	Kolkata	March 2013	2249.00
24.	Konnagar	March 2013	17.96
25.	Mathabhanga	March 2013	20.73
26.	Memari	March 2013	3.48
27.	Midnapore	March 2013	7.80
28.	Panihati	March 2012	83.30
29.	Rajpur-Sonarpur	March 2013	1.53
30.	Ranaghat	March 2013	13.87
31.	Rishra	November 2013	57.30
32.	Sainthia	March 2013	5.57
33.	South Dum Dum	March 2012	6.25
34.	Taherpur	March 2013	11.25
35.	Taki	March 2012	4.42
Total			3049.58

(Source: Records of ULBs)

Glossary of abbreviations

ADB	Asian Development Bank
AFS	Annual Financial Statement
ATN	Abridged Tender Notice
BE	Budget Estimate
BoC	Board of Councillors
BRGF	Backward Region Grant Fund
BSUP	Basic Services for Urban Poor
CESC	Calcutta Electric Supply Corporation
CFL	Compact Fluorescent Lamp
CI	Cast Iron
CIC	Chairman-in-Council
CPHEEO	Central Public Health and Environmental Engineering Organisation
CUDP	Calcutta Urban Development Programme
DI	Ductile Iron
DPR	Detailed Project Report
DPSC	District Primary School Council
DU	Dwelling Unit
ELA	Examiner of Local Accounts
FIR	First Information Report
GI	Galvanised Iron
GoI	Government of India
GoWB	Government of West Bengal
HDPE	High Density Poly Ethylene
HMC	Howrah Municipal Corporation
HP	Horse Power
HT	High Tension
IDSMT	Integrated Development of Small and Medium Towns
IHSDP	Integrated Housing and Slum Development Programme
INK	Institute of Neurosciences, Kolkata
IR	Inspection Report
JNNURM	Jawaharlal Nehru National Urban Renewal Mission
Kg	Kilogram
KMC	Kolkata Municipal Corporation
KMDA	Kolkata Metropolitan Development Authority
KMWSA	Kolkata Metropolitan Water & Sanitation Authority
KVA	Kilo-Volt Ampere
KW	Kilo Watt
MAC	Municipal Accounts Committee
MAD	Municipal Affairs Department
MDM	Mid- Day Meal
MED	Municipal Engineering Directorate
MGD	Million Gallon per Day
MIC	Mayor-in-Council
MLD	Million Litres Daily
MPR	Monthly Progress Report
MT	Metric Ton
NDITA	Nabadiganta Industrial Township Authority
NF	Neurosciences Foundation
NIQ	Notice Inviting Quotation
NIT	Notice Inviting Tender

NSAP	National Social Assistance Programme
OD	Outer Diameter
OHR	Over Head Reservoir
PF	Provident Fund
PHED	Public Health Engineering Directorate
PWD	Public Works Department
QPR	Quarterly Progress Report
RE	Revised Budget Estimate
SAE	Sub Assistant Engineer
SFC	State Finance Commission
SLAC	State Level Audit Committee
SLNA	State Level Nodal Agency
SMC	Siliguri Municipal Corporation
SOR	Schedule of Rates
SUDA	State Urban Development Agency
SWID	State Water Investigation Directorate
SWMC	Solid Waste Management Committee
TFC	Thirteenth Central Finance Commission
UC	Utilisation Certificate
UIDSSMT	Urban Infrastructure Development Scheme for Small & Medium Towns
ULB	Urban Local Body
UM	Uluberia Municipality
UWEP	Urban Wage Employment Programme
VAT	Value Added Tax
WBERC	West Bengal Electricity Regulatory Commission
WBMC	West Bengal Municipal Corporation
WBMDF	West Bengal Municipal Development Fund
WBMDFT	West Bengal Municipal Development Fund Trust
WBUES	West Bengal Urban Employment Scheme
WBVB	West Bengal Valuation Board
WTP	Water Treatment Plant