



iJRASET

International Journal For Research in
Applied Science and Engineering Technology



INTERNATIONAL JOURNAL FOR RESEARCH

IN APPLIED SCIENCE & ENGINEERING TECHNOLOGY

Volume: 10 Issue: V Month of publication: May 2022

DOI: <https://doi.org/10.22214/ijraset.2022.43062>

www.ijraset.com

Call:  08813907089

E-mail ID: ijraset@gmail.com

Municipal Finance of West Bengal

Mahananda Kanjilal

Abstract: Urban local bodies (ULBs) are statutorily responsible to deal with urban problems. The primary rationale of ULBs is provisioning of civic amenities to residents in the area under their jurisdiction. Increased urbanization creates demand for more and more civic services which are provided by the ULBs under fiscal stress. The objective of the proposed work is to undertake a study of the financial structure of ULBs of West Bengal and understand its implications for provisioning of municipal facilities for the period 2001-02, 2007-08 and 2013-14. This will include the analysis of the pattern of disbursements and receipts of ULBs at the state and district levels. This is followed by analysis of the components of receipts and disbursements. It has been found from the analysis of municipal finance that ULBs of West Bengal are not being able to generate sufficient revenue. The dependence on grants reflects the inability of ULBs to generate sufficient own source income. The provisioning of municipal services are also not at a desired level. The burden of unproductive expenditure and poor quality of municipal services are also found. West Bengal has implemented more or less all the provisions of the 74th Constitution Amendment Act But effective functioning and efficient administration are needed for overall improvement in the governance of ULBs.

Keywords: Municipality, Finance, Urban local bodies, Revenue, Expenditure

JEL codes: H2, H7, H71, H72, H75, H76

I. INTRODUCTION

In India, local governments – including municipal bodies constitutionally form an integral part of the state governments. It is the state governments that create local bodies through appropriate statutes and vests them with power and resources. It also delegates some of its functions, which are best performed at the local level, to such bodies. This relational structure is the result of a long drawn evolutionary process that had its roots in the British period.

II. OBJECTIVE

The objective of the proposed work is to undertake a study of the financial structure of ULBs of West Bengal and understand its implications for provisioning of municipal facilities for the period 2001-02, 2007-08 and 2013-14. This will include the analysis of the pattern of disbursements and receipts of ULBs at the state and district levels. This is followed by analysis of the components of receipts and disbursements.

III. RESEARCH METHODOLOGY

The study is empirical in nature and secondary source of data are used. Tables and graphs are used for the purpose of analysis. The data has been analysed for the years 2001-02, 2007-08 and 2013-14. The data of municipal finance is collected from Municipal Statistics of Government of West Bengal. For calculation of real values the whole sale price index of Reserve Bank of India are undertaken. For the per capita figures municipal population are taken into consideration for the years 2001-02, 2007-08 and 2013-14.

IV. LITERATURE SURVEY

The First Municipal Finance Commission Report (1982) analyzed the patterns of municipal finance for the state of West Bengal. The internal revenue mobilization of municipal bodies has not been able to keep pace with the growing revenue expenditure. Tax revenue is the main source of internal revenue and property tax is the most important component of tax revenue. Because of the inelastic nature of the tax, collection from this source is not satisfactory. Sources of revenue other than property tax have not been exploited adequately. This has led to increasing dependence on transfers. The Second Municipal Finance Commission Report (March 1993) analyzed the revenue expenditure pattern of urban local bodies of West Bengal for the period 1985-86 to 1989-90. Considering the overall situation, the commission found that municipal expenditure was not only inadequate but stagnating in real terms. Considering the own source revenue it was found that fifty seven to seventy eight percent of the municipal revenue were supported by transferred revenue and smaller urban local bodies had higher dependence on transfers. According to the First State Finance Commission (1995), urban local bodies of West Bengal were experiencing severe fiscal stress even to maintain the existing

level of municipal services. This was confirmed by the Municipal Administration Reforms Committee (MARC). The Second State Finance Commission (2002) reported the existence of huge amount of grant to urban local bodies from the state government to meet their establishment cost. The own source revenues were insufficient to meet their expenditures after paying the money on account of pension and gratuity. The major source of revenue the property tax has not been tapped adequately. Banerjee (1988) finds a large revenue gap (revenue gap as a percentage of revenue expenditure varies from 37 percent to 51 percent) for the state of West Bengal in 1979-80. This has led to dependence on transfers which has increased over the last two decades. A study for the Twelfth Finance Commission was made by Mathur with Thakur (2004) analyzing the fiscal performance of the local bodies. The study finds that the municipal sector in India is tiny. Only 3.07 percent of the total publicly raised resources were generated by the municipal sector in 2001-02. It formed 0.63 percent of the country's GDP. Large interstate differences are found in the performances of municipalities over the period 1997-98 and 2001-02. National Council of Applied Economic Research (1980) undertook a study of the resources of municipal bodies for the period 1970-71 to 1976-77. The study highlights the weak financial structure of municipal bodies of India that has led to deterioration in civic amenities. Another study covering this period was by Dutta (1984). Dutta found a decrease in share of the municipal sector in the total public sector by about 57% between 1960-61 and 1977-78. This was attributed to the rapid expansion in the role of the state governments since independence. The study of inter-state municipal finances by Rao (1986) highlights that municipal bodies rely more on own source of revenue, of which the share of non tax revenue is comparatively low. Excessive dependence on taxes is another characteristic of municipal bodies, because there are very few taxes availed by the local bodies. Interstate municipal variations were found to be acute in terms of per capita expenditure. Service expenditure of municipal bodies declined in real terms but inter expenditure heads did not change remarkably.

The existing literature analyzed the state of municipal finance at the national level and for some states. The studies found a poor state of municipal finance and civic facilities in India. A similar situation is found in West Bengal. In our study we have undertaken municipal services and finance together for West Bengal relating with municipal population. The study tries to examine how civic facilities and municipal finances have responded to growth in municipal population in West Bengal.

A. Receipts at the State Level

Table 1: Receipts in money, real and per capita terms at the State level

| Year | Money Receipts, (Rs in lakhs) | Real Receipts | Per capita real receipts |
|---------|----------------------------------|---------------|-----------------------------|
| 2001-02 | 76982.34 | 477.26 | 3.21 |
| 2007-08 | 168113.5 | 1571.89 | 9.79 |
| 2013-14 | 418951.5 | 3770.94 | 0.0002 |

Source: Government of West Bengal, author calculation

The money receipts, real receipts and per capita real receipts of ULBs of West Bengal are shown in table I. It has been found that, Total Receipts has increased in nominal terms by 118% during 2001-02 to 2007-08 and increased by 149% during 2007-08 to 2013-14. The figures in nominal terms do not capture the effects of inflation. The figures have to be adjusted for increases in price level, yielding figures in real terms. For calculating real values of 2001-02, 2007-08 and 2013-14 we have used the whole sale price index for these years. It comes out that in real terms receipts have grown at 229% during 2001-02 to 2007-08 and increased by 139% during 2007-08 to 2013-14. The rate of growth of money Receipts is steeply rising from 2007-08 whereas the rate of growth decreased for real receipts. Thus the situation with respect to receipts is much less satisfactory when considered in real terms.

For calculating the per capita figures we have used municipal population for the years 2001-02, 2007-08 and 2013-14 respectively. A dismal picture is found in the case of per capita real receipts as shown in table 1. The growth rates of per capita real receipts have found to be decreasing in the period under consideration. The rates of growth of per capita real receipts during the period 2001-02 and 2007-08 and 2007-08 are 318% and 168% respectively. It reflects the growth of revenue income has failed to keep pace with population growth and also with the rate of inflation. Urban population is growing but ULBS of West Bengal are unable to generate sufficient revenues.

B. Components of Receipts

Revenue of ULBs can be classified into several components based on their nature and source. The structure of revenue of municipalities is given in the Appendix. For our analysis we have taken some major components of receipts.

Table 2: Tax, Nontax Revenue and Grants as % of Total Receipts at the state level

| Year | Tax | Nontax revenue | Grants |
|---------|-----|----------------|--------|
| 2001-02 | 11 | 6.9 | 62 |
| 2007-08 | 11 | 7.7 | 65 |
| 2013-14 | 8.1 | 11 | 69 |

Source: Author calculation

Analysing some major components of receipts for the years 2001-02, 2007-08 and 2013-14 at the state level, it has been found that the major share of receipts is in the form of Grants as shown in table 2. Grants consisted more than 60 percent of Total Receipts. Components of Grants and Contributions consist of grants from Government, local funds and from other sources. The major share of Grants comes from the (State) Government – consisting of grants in aid, grants for specific purpose, shared motor vehicle tax and assigned taxes. Government Grants constitute about 80 percent of Total Grants. This reflects the inability of ULBs to generate required own source revenue. This also shows the historical dependence of ULBs on state government grants. Tax constitutes the major component in own source revenue income of ULBs. Property tax is the principal source of tax revenue of ULBs. It can be seen that about 90 percent of Total Receipts accrue from Ordinary Income. Extraordinary income – consisting of loans and advances - occupies less than 10 percent of Total Receipts. In our study we find Tax constitutes only 11% of total receipts in 2001-02 and 2007-08. It decreased to 8.1% in 2013-14. The concerning fact is that the dependence on grants has increased whereas the generation of revenue from own source has decreased.

Table3: Tax Receipts in Terms of Money, Real and per Capita figures

| Year | Tax Receipts in Money Terms (Rs in lakhs) | Tax Receipts in Real Terms (Rs) | Real per capita Tax Receipts |
|---------|--|------------------------------------|---------------------------------|
| 2001-02 | 8468.05 | 52.49 | 3.53 |
| 2007-08 | 18492.48 | 172.91 | 1.07 |
| 2013-14 | 33516.12 | 301.67 | 1.82 |

Source: Author Calculation

From Table 3 it comes out that tax receipts of ULBs of West Bengal have increased in money and real terms but decreased in per capita terms. It reflects inability of ULBs in generating sufficient own source revenue which has failed to keep pace with population growth. Total Tax collected increased by more than double from 2001-02 to 2007-08. But the increase is less than double from 2007-08 to 2013-14. The same trend has been found in the case of real tax receipts. The rates of growth of both money and real tax receipts have decreased in the selected years. During the period 2001-02 to 2007-08 and 2007-08 to 2013-14, the rates of growth of money tax receipts are 118.38% and 81.24% respectively and the rates of growth of real tax receipts are 229.41% and 74.46% respectively. The values of per capita real tax receipts are found to be very low and decreasing from 2001-02 to 2007-08. A marginal increase has been noticed from 2007-08 to 2013-14.

Table 4: Property Tax as % of Total Receipts and total tax Receipts

| Year | Property tax as % of Total Receipts | Property tax as % of Total Tax Receipts |
|---------|-------------------------------------|--|
| 2001-02 | 9.68 | 88.1 |
| 2007-08 | 9.22 | 83.8 |
| 2013-14 | 4.69 | 78.2 |

Source: Author Calculation

Property tax which is the major component of internal revenue constitutes 78% to 88% of total tax receipts. Unfortunately it was only around 9% of total receipts in 2001-02 and 2007-08. The values are found to decrease from 2007-08 to 2013-14 in both the cases as shown in table 4.

Table 5: Property tax in money, Real and Per capita real terms

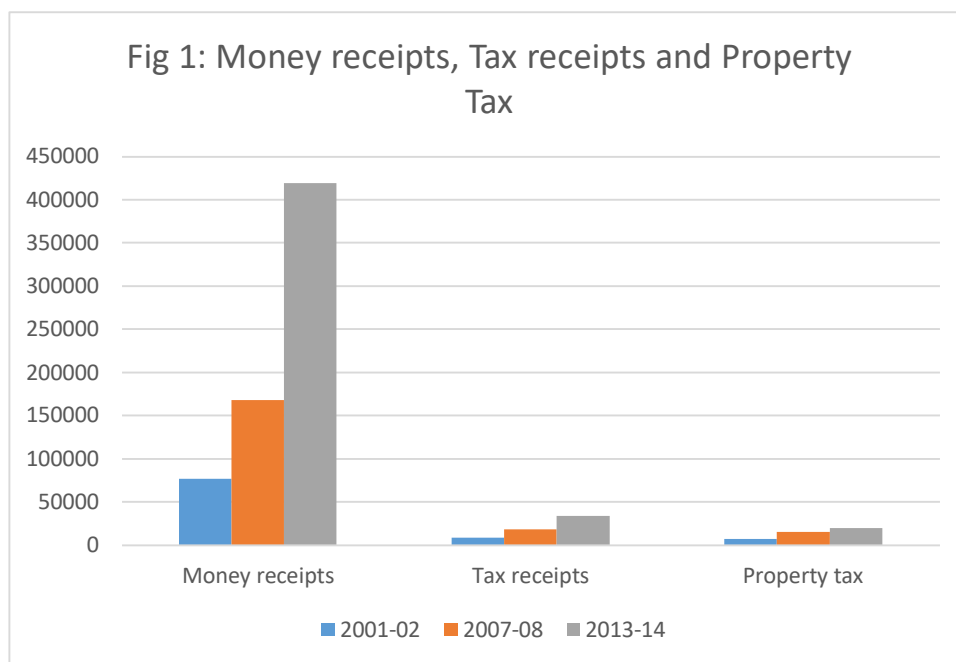
| Year | Property Tax in Money Terms(Rs in Lakhs) | Property Tax in Real Terms | Property tax in real per capita terms |
|---------|---|----------------------------|---------------------------------------|
| 2001-02 | 7457.61 | 4.23 | 2.84 |
| 2007-08 | 15505.31 | 144.98 | 9.03 |
| 2013-14 | 19657.76 | 176.94 | 1.06 |

Source: Author calculation

As shown in table 5, although in money and real terms property tax have increased in the period under consideration but in terms of real per capita values the property tax has found to be decreased. Property tax in money terms has increased by 107.91% between 2001-02 to 2007-08. The rate of increase is remarkably low 26.78% between 2007-08 to 2013-14. In real terms the rate of increase is 213.60% between 2001-02 to 2007-08 and 22% between 2007-08 to 2013-14. In both money and real terms the property tax growth rates are remarkably low during the period 2007-08 to 2013-14. The low values of real per capita figures reflect that the collection of property tax is highly inadequate in comparison to municipal population.

Collection from Property tax is limited firstly because of Annual Rental Value method of assessment and secondly due to the inelastic nature of Property tax. Recently Kolkata municipal corporation has introduced the Unit area Assessment method in collection of property tax. But this has not been introduced in other ULBs of West Bengal. Inefficiency in tax collection system is also responsible for low revenue generation from property tax. ULBs are also incapable in expanding the tax base which is also responsible for low collection from Property tax.

In revenue side we find on the one hand, incapability of ULBs in generating sufficient own source revenue and on the other hand, they are severely dependent on grants from higher levels of governments. The trends of money receipts, Tax receipts and Property tax receipts are shown in fig 1. From the figure it is evident that tax receipts and property tax receipts constitute a very small portion of total receipts of ULBs of West Bengal.



Next we classify the districts of West Bengal according to the components of Total Receipts.

C. Revenue Components at the District Level

For disaggregative analysis we have tried to rank the districts of West Bengal in terms of some major components of receipts of ULBs for the years 2001-02, 2007-08 and 2013-14.

Table 6: Ranking of some Revenue components of West Bengal in 2001-02 at the District level

| Position | Tax Receipts | Nontax Receipts | Grants | Property Tax |
|----------|-----------------|-----------------|-------------|-----------------|
| First | Purba Medinipur | Nadia | U. Dinajpur | Puruliya |
| Second | S. 24 Paraganas | Paschim Medini | Murshidabad | Howrah |
| Third | Darjiling | CoochBehar | Bankura | Purba Medinipur |

Source: Author calculation

Table 7: Ranking of some Revenue components of West Bengal in 2007-08 at the District level

| Position | Tax Receipts | Nontax Receipts | Grants | Property Tax |
|----------|-------------------|-----------------|-------------|-----------------|
| First | Purba Medinipur | N 24 P | U. Dinajpur | Purba Medinipur |
| Second | N. 24 Paraganas | Purba Medini | CoochBehar | Puruliya |
| Third | Paschim Medinipur | Jalpaiguri | Bankura | Howrah |

Source: Author calculation

Table 8: Ranking of some Revenue components of West Bengal in 2013-14 at the District level

| Position | Tax Receipts | Nontax Receipts | Grants | Property Tax |
|----------|-----------------|-----------------|-------------|-----------------|
| First | Purba Medinipur | Howrah | D. Dinajpur | Purba Medinipur |
| Second | Hooghly | S24 P | Murshidabad | Howrah |
| Third | Howrah | N24P | Bankura | Burdwan |

Source: Author calculation

Some major components of revenue sources of ULBs at the district level are shown in the tables 6, 7 and 8. In the years under consideration, it has come out that in collecting Taxes, Purba Medinipur is ahead of other districts followed by Pashchim Medinipur, Hooghly, Howrah, North and South 24 Paraganas and Howrah. Property tax collection is comparatively better in the districts like Puruliya, Howrah, Purba Medinipur and Burdwan. These are the districts which are comparatively economically developed in the state. Relatively economically backward districts are found to be dependent on Grants. These are Uttar and Dakshin Dinajpur, Cooch behar, Murshidabad and Bankura.

D. Disbursements

Table9: Total Disbursements in money, real and per capita terms at the state level

| Year | Money terms | Real terms | Real Per capita terms |
|---------|-------------|------------|-----------------------|
| 2001-02 | 72540.98 | 449.73 | 3.03 |
| 2007-08 | 146820.86 | 1372.80 | 8.56 |
| 2013-14 | 403389.37 | 3630.86 | 0.0002 |

Source: Govt. of West Bengal

Total Disbursements in money, real and per capita terms at the state level is shown table 9. Disbursements in money terms have increased by 102% during 2001-02 to 2007-08 and increased by 174% during 2007-08 to 2013-14. Taking into account the effects of inflation the real figures are calculated. The real figures increased more or less three times in the period under consideration but the rates of growth in disbursements decreased in real and real per capita terms.

The growth rate of disbursement in real per capita terms was negative. The growth rates of disbursement in real terms were 205.24% and 164.48% during the period 2001-02 to 2007-08 and 2007-08 to 2013-14 respectively. In the same period the growth rates of real per capita disbursements were 182.51% and -99.9% respectively.

This also reflects the inability of ULBs in provisioning of civic amenities. The growth rate of Disbursements is not being able to keep pace with population growth.

E. Components of Disbursements

Table10: Some Major Components of Disbursements as % of total Disbursements at the State Level

| Year | General Administration | Public Safety | Public Health & Convenience | Public Instruction |
|---------|------------------------|---------------|-----------------------------|--------------------|
| 2001-02 | 12.9 | 3.1 | 50.8 | 3.4 |
| 2007-08 | 21 | 3 | 40.3 | 3 |
| 2013-14 | 19 | 3.7 | 47 | 3 |

Source: Author calculation

In Ordinary Disbursements we find the dominance of expenditure on General Administration which is an unproductive expenditure as shown in table 10. The share of General Administration has increased from 2001-02 to 2013-14. This is not only creating burden on ULBs but restricting their capacity to spend more on civic facilities. The next position is occupied by Public health and Convenience which includes provisioning of basic civic amenities. But the figures have been found to decrease from 2001-02 to 2007-08. The shares of public safety and public instruction have remained more or less same.

Table 11: Components of Public Health & Convenience as % of total Revenue at the State Level

| Services | 2001-02 | 2007-08 | 2013-14 |
|--------------|---------|---------|---------|
| Water Supply | 7.1 | 7.2 | 8 |
| Drainage | 6.7 | 3.9 | 4.19 |
| Conservancy | 9.1 | 7 | 3.9 |
| Public Works | 19.7 | 17.69 | 28 |

Source: Author calculation

In table 11, components of Public health and convenience are shown at the state level for the years 2001-02, 2007-08 and 2013-14. Public health and convenience appears to be the largest component in total disbursements. In Public health and convenience the share of public works is the highest. The concerning fact is that the shares are relatively lower in the cases of basic civic amenities like water supply, drainage and conservancy etc. This highlights the inability and inefficiency of ULBs in providing basic civic amenities.

F. Components of Disbursements at the District level

Table 12: Ranking of some major Components of Disbursements at the District level for 2001-02

| Position | General Administration | Public Safety | Public Health & Convenience | Public Instruction |
|----------|------------------------|-----------------|-----------------------------|--------------------|
| First | Paschim Medinipur | Purba Medinipur | Purba Medinipur | Hooghly |
| Second | Birbhum | U. Dinajpur | Darjiling | Murshidabad |
| Third | Jalpaiguri | Malda | Murshidabad | Purba Medinipur |

Source: Author calculation

Table 13: Ranking of some major Components of Disbursements at the District level I for 2007-08

| Position | General Administration | Public Safety | Public Health & Convenience | Public Instruction |
|----------|------------------------|---------------|-----------------------------|--------------------|
| First | S24P | Jalpaiguri | Darjiling | Hooghly |
| Second | Howrah | N24P | Malda | Jalpaiguri |
| Third | Puruliya | U Dinajpur | Puruliya | Malda |

Source: Author calculation

Table14: Ranking of some major Components of Disbursements at the District level for 2013-14

| Position | General Administration | Public Safety | Public Health & Convenience | Public Instruction |
|----------|------------------------|---------------|-----------------------------|--------------------|
| First | Darjiling | Howrah | CoochBehar | D. Dinajpur |
| Second | Howrah | S 24P | Malda | Paschim Medinipur |
| Third | Burdwan | Malda | Bankura | Murshidabad |

Source: Author calculation

Some major components of Disbursements at the district level are shown in tables 12,13 and 14 .In the case of Disbursements no particular pattern has been identified and sharp variations across districts are noticed.

G. Statistical Analysis

Table15 : Descriptive Statistics

| | Municipal population | Money receipts | Real Receipts | Percapita real receipts | Money disbursements | Real disbursements | Per capita Real disbursements |
|-------------------------|----------------------|----------------|---------------|-------------------------|---------------------|--------------------|-------------------------------|
| Mean | 15824357 | 221349.1 | 1940.03 | 4.33 | 207583.7 | 1817.80 | 3.86 |
| Standard Error | 510862.4 | 102243.6 | 968.46 | 2.88 | 100223.5 | 944.88 | 2.50 |
| Median | 16043551 | 168113.5 | 1571.89 | 3.21 | 146820.9 | 1372.8 | 3.03 |
| Standard Deviation | 884839.6 | 177091.1 | 1677.42 | 4.99 | 173592.2 | 1636.59 | 4.34 |
| Sample variation | 7.83E+11 | 3.14E+10 | 2813727 | 24.90 | 3.01E+10 | 2678414 | 18.84 |
| Skewness | -1.05 | 1.23 | 0.94 | 0.96 | 1.38 | 1.13 | 0.83 |
| Range | 1728475 | 341969.2 | 3293.68 | 9.79 | 330848.4 | 3181.13 | 8.55 |
| Minimum | 14850522 | 76982.34 | 477.26 | 0.0002 | 72540.9 | 449.73 | 0.0002 |
| Maximum | 16578997 | 418951.5 | 3770.94 | 9.79 | 403389.4 | 3630.86 | 8.56 |
| Sum | 47473070 | 664047.3 | 5820.09 | 13 | 622751.2 | 5453.4 | 11.59 |
| Count | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Correlation Coefficient | | 0.89 | 0.92 | -0.11 | 0.86 | 0.90 | -0.14 |

Table 15 shows the descriptive statistics taking into account the variables, municipal population, Money receipts and money disbursements, Real receipts and real disbursements and per capita real receipts and per capita real disbursements. All the variables are taken for the years 2001-02, 2007-08 and 2013-14. Average values are found to be relatively lower in the cases of real and per capita receipts and disbursements in comparison to money receipts and disbursements. Correlation coefficients of money and real receipts are quite. But the correlation coefficients of per capita real receipts and disbursements are not only low but found to be negative.

V. CONCLUSION AND POLICY IMPLICATIONS

From the overall analysis of municipal services and finance it has been found that ULBs of West Bengal are not being able to provide desired level of civic amenities with increase in urban population. Following the 74th Constitution Amendment Act ((CAA74) all the functions are assigned to ULBs of West Bengal but inefficiency in administration of ULBs are clearly evident in poor and insufficient provisioning of municipal services. Effective functioning of municipal services requires trained and efficient municipal administration. In total disbursements we find the dominance of unproductive expenditures (General Administration). Since most of the ULBs of West Bengal are unable to provide the desired level of civic services to population, public private partnership in implementing municipal projects may help to improve the quality of municipal services.

Now provisioning of civic facilities depends on financial strength of ULBs. On the revenue side ULBs are needed to reduce their dependence on Grants from higher levels of governments. On the other hand CAA74 seeks to provide more autonomy to ULBs hence dependence on Grants is not desirable. Instead of Grants ULBs may accept Loans for their infrastructural development.

In West Bengal ULBs are mainly dependent on tax revenue (property tax). The base of property tax, the main source of earning of ULBs is localized but it hardly fulfils other characteristics as suggested by Hicks. Property tax in West Bengal is assessed with ARV method which has many limitations. In West Bengal reforms in property tax administration with necessary legislative amendments are needed. Application of unit area valuation system in assessing property values has been initiated only in Kolkata Municipal Corporation and Naihati municipality in West Bengal. To improve the information about property tax computerized information system may be introduced. This may help to improve revenue generation significantly. Benefits of this measure have been realized in Chennai, Indore, Ludhiana and Mirzapur municipalities. In West Bengal only Kolkata Municipal Corporation has developed a website providing all the information about property tax. To improve collection from property tax innovative scheme of incentives and penalties can be implemented. Instead of including in property tax separate charges for conservancy, water supply etc. may help to improve the revenue of ULBs To expand the base of property taxation Geographical Information System (GIS) may be adopted.

Too much dependence on tax revenue is another severe drawback of ULBs. Some other taxes which are local in nature (entertainment tax, motor vehicles tax) can be transferred to ULBs to augment their revenues. Some other taxes such as tax on environment, tax on export from local area, street tax and local area improvement tax may be utilized by ULBs to improve their revenue incomes. Land based non-property tax may be another important source of revenue of ULBs. Vacant lands can be taxed to collect more revenue. ULBs also need efficient asset management. They even do not have knowledge of lands owned by them.

ULBs need to implement innovative strategies like participating in capital market. Some of the basic constraints in this regard are weak finances and lack of an adequate information maintenance system. In West Bengal only Kolkata Corporation has introduced municipal bond. It should be adopted by other ULBs of West Bengal as a non-conventional method of improving own source revenue income. In West Bengal the provisions of the CAA74 are needed to be implemented with sufficient administrative reforms. Most of the suggested measures of CAA74 have already been incorporated in municipal laws but implementation of these provisions is far from satisfactory levels.

REFERENCES

- [1] Banerjee, T. K. (1988) Municipal Finance in West Bengal : Some issues, in B Dasgupta (ed.) Urbanization Migration and Rural Change : A study of West Bengal , Calcutta: A Mukherjee & Co. Pvt Ltd :
- [2] Bureau of Applied Economics and Statistics (2001-02) Municipal Statistics, Kolkata, Government of West Bengal
- [3] Bureau of Applied Economics and Statistics (2007-08) Municipal Statistics, Kolkata, Government of West Bengal
- [4] Bureau of Applied Economics and Statistics (2013-14) Municipal Statistics, Kolkata, Government of West Bengal Directorate of Census Operations(2011) Census of India, Population Total
- [5] Dutta , A. (1984) Municipal Finances in India, New Delhi: Indian Institute of Public Administration.
- [6] Government of India (1980) A Study of the Resources of Municipal Bodies , New Delhi, National Council of Applied Economic Research.
- [7] Government of West Bengal (1982) Reports of the West Bengal Municipal Finance Commissions, Kolkata, Department of Local Government and Urban Development.
- [8] Government of West Bengal (1993) Reports of the West Bengal Municipal Finance Commissions, Kolkata, Department of Local Government and Urban Development.
- [9] Government of West Bengal (1995) Reports of the First State Finance Commissions, Kolkata, Department of Finance.
- [10] Government of West Bengal (2002) Reports of the First State Finance Commissions, Kolkata, Department of Finance., S.
- [11] Mathur, O.P. and Thakur, S. India's Municipal Sector: A Study for the 12th Finance Commission, at National Institute of Public Finance and Policy on 12th Finance Commission, New Delhi, 2004
- [12] Office of the Economic Advisor, Ministry of Commerce and industry, Government of India
- [13] Rao, N.R. (1986) Municipal Finance in India, New Delhi, Inter India Publications.

ANNEXURE

TableA1: Classification of Revenue by Nature and Sources

| Item No | Revenue classified by Nature | Revenue classified by Source |
|---------|---|---|
| 1 | Tax | Taxes on houses and lands |
| | | Taxes on animals and vehicles |
| | | Taxes on professions and trades |
| | | Tolls on Roads and Ferries |
| | | Water rate |
| | | Other sourcesi |
| 2 | Realization under Special Acts | |
| 3 | Non-Tax Revenue | Rents of lands and houses |
| | | Sale proceeds of lands and produce of lands |
| | | Fees and revenues from markets and slaughter houses |
| | | From burning ghats and burial grounds |
| | | Othersii |
| 4 | Grants& contributions for general purposes, education and medical | From Government |
| | | From Local Funds |
| | | From Other Sources |
| 5 | Miscellaneous Total Income | |
| 6 | Total Ordinary Income [=1+2+3+4+5] | |
| 7 | Total Extraordinary Income | Loans |
| | | Advances |
| | | Deposits |
| | | Othersiii |
| 8 | Total Receipts (Excluding Opening Balance [6+7]) | |

Source: GoWB i) Others include lighting rate, conservancy,taxes on persons,miscellaneous receipts and penalties, ,

Taxes on arable lands and any other receipts ii) interest on investments,premium of loans,conservancy receipts , fees and revenues from educational and medical institutions, tramways, sale of night soil fines,iii) sale proceeds of Govt. securities and withdrawal from savings bank raised in open market

TableA2: Components of Municipal Receipts in 2001-02 (Rs in lakhs)

| District | Property tax | Grants | Total receipts |
|-------------------|--------------|----------|----------------|
| Burdwan | 1031.14 | 7337.26 | 11754.03 |
| Birbhum | 174.9 | 1185 | 1581.55 |
| Bankura | 74.77 | 1021.9 | 1272.4 |
| Purba Medinipur | 662.04 | 1352.66 | 3034.56 |
| Paschim Medinipur | 149.79 | 1353.86 | 1740.62 |
| Hooghly | 736.65 | 5722.67 | 8582.53 |
| Puruliya | 65.96 | 435.26 | 615.86 |
| N24P | 2214.67 | 12277.56 | 21230.87 |
| S24P | 549.72 | 2139.44 | 3424.05 |
| Howrah | 241.38 | 2074.68 | 2616.5 |
| Nadia | 502.33 | 3117.69 | 5819.66 |
| Murshidabaad | 211.16 | 2042.98 | 2514.64 |
| Malda | 89.69 | 1047.99 | 1538.07 |
| D Dinajpur | 61.55 | 1381.64 | 2298.8 |
| U Dinajpur | 53.07 | 869.37 | 1056.13 |
| Jalpaiguri | 128.97 | 1250.23 | 1723.23 |
| Darjeeling | 370.49 | 3354.6 | 4358.57 |
| Coochbehar | 139.33 | 453.52 | 1820.27 |
| WB | 7457.61 | 48418.31 | 76982.34 |

Source: Government of West Bengal

Table A3: Components of Municipal Receipts in 2007-08 (Rs in lakhs)

| District | Property tax | Grants | Total receipts |
|-------------------|--------------|----------|----------------|
| Burdwan | 2260.75 | 16730.39 | 25607.15 |
| Birbhum | 217.52 | 2294.39 | 2956.79 |
| Bankura | 140.38 | 1997.85 | 2392.09 |
| Purba Medinipur | 2924.29 | 2534.94 | 6947.86 |
| Paschim Medinipur | 98.91 | 3666.37 | 4960.61 |
| Hooghly | 842.62 | 12099.94 | 16654.16 |
| Puruliya | 107.37 | 310.32 | 645.26 |
| N24P | 3757.07 | 27115.51 | 46919.69 |
| S24P | 873.38 | 6239.7 | 8885.98 |
| Howrah | 2073.23 | 8973.1 | 13163.65 |
| Nadia | 704.73 | 7418.2 | 11172.93 |
| Murshidabaad | 349.67 | 4092.63 | 5380.05 |
| Malda | 135.46 | 1295.38 | 1994.92 |
| D Dinajpur | 71.4 | 2093.92 | 3460 |
| U Dinajpur | 91.74 | 2915.53 | 2832.59 |
| Jalpaiguri | 158.8 | 1903.73 | 2759.89 |
| Darjeeling | 526.03 | 7323.17 | 8951.05 |
| Coochbehar | 128.28 | 1841.69 | 2128.35 |
| WB | 15505.31 | 110846.8 | 168113.5 |

Source: Government of West Bengal

Table A4: Components of Municipal Receipts in 2013-14(Rs in lakhs)

| District | Property tax | Grants | Total receipts |
|-------------------|--------------|----------|----------------|
| Burdwan | 2845.23 | 33676.2 | 48061.89 |
| Birbhum | 275.76 | 9172.91 | 11895.36 |
| Bankura | 135.38 | 5079.28 | 6274.16 |
| Purba Medinipur | 2580.86 | 7426.74 | 13347.62 |
| Paschim Medinipur | 458.69 | 11345.06 | 14963.77 |
| Hooghly | 1628.05 | 34125.39 | 46940.81 |
| Puruliya | 23.65 | 5035.38 | 146963.4 |
| N24P | 4949.33 | 85577.81 | 129963.4 |
| S24P | 203.941 | 16983.3 | 26670.55 |
| Howrah | 1711 | 16021.78 | 24803.47 |
| Nadia | 787.83 | 23341.69 | 30253.03 |
| Murshidabaad | 414.74 | 12879.24 | 15455.45 |
| Malda | 188.26 | 2823.9 | 5832.11 |
| D Dinajpur | 169.59 | 6806.99 | 8014.7 |
| U Dinajpur | 66.31 | 2605.63 | 3357.32 |
| Jalpaiguri | 239.71 | 4414.26 | 5511.23 |
| Darjeeling | 643.08 | 8115.48 | 12642.29 |
| Coochbehar | 500.88 | 7061.67 | 9484.7 |
| WB | 19657.76 | 292492.7 | 418951.6 |

Source: Government of West Bengal

TableA5: Components of Revenue as % of total Receipts 2001-02

| District | Tax as % of total receipt | Non tax revenue as % of Total Receipts | Property tax as % of Total Receipts | Grants as % of Total Receipts |
|-------------------|---------------------------|--|-------------------------------------|-------------------------------|
| Burdwan | 9.08 | 2.3 | 8.77 | 62.42336 |
| Birbhum | 9.68 | 1.88 | 11.05 | 74.9265 |
| Bankura | 7.28 | 1.59 | 5.87 | 80.31279 |
| Purba Medinipur | 18.73 | 12 | 21.81 | 44.57516 |
| Paschim Medinipur | 8.53 | 10.99 | 8.60 | 77.78033 |
| Hooghly | 9.14 | 8.33 | 8.58 | 66.67812 |
| Puruliya | 7.03 | 3.49 | 10.71 | 70.67515 |
| N24P | 8.69 | 9.02 | 10.43 | 57.82881 |
| S24P | 12.24 | 4.76 | 16.05 | 62.48273 |
| Howrah | 6.99 | 3.72 | 9.22 | 79.29218 |
| Nadia | 7.87 | 11.07 | 8.63 | 53.57169 |
| Murshidabaad | 6.95 | 3.4 | 8.39 | 81.24344 |
| Malda | 6.62 | 10.03 | 5.83 | 68.13669 |
| D Dinajpur | 2.75 | 9.13 | 2.67 | 60.10266 |
| U Dinajpur | 3.87 | 1.31 | 5.02 | 82.31657 |
| Jalpaiguri | 7.2 | 8.16 | 7.48 | 72.55155 |
| Darjeeling | 10.89 | 7.94 | 8.50 | 76.96561 |
| Coochbehar | 8.8 | 10.86 | 7.65 | 24.91499 |
| WB | 11.89 | 6.92 | 9.68 | 62.89535 |

Source: Author calculation

TableA6: Components of Revenue as % of total Receipts 2007-08

| District | Tax as % of total receipt | Non tax revenue as % of Total Receipts | Property tax as % of Total Receipts | Grants as % of Total Receipts |
|-------------------|---------------------------|--|-------------------------------------|-------------------------------|
| Burdwan | 11.44 | 5.7 | 8.828589 | 65.33484 |
| Birbhum | 9.42 | 2.4 | 7.356627 | 77.59733 |
| Bankura | 5.77 | 2.2 | 5.868508 | 83.51901 |
| Purba Medinipur | 35.51 | 10.6 | 42.08907 | 36.48519 |
| Paschim Medinipur | 10.42 | 1.77 | 1.993908 | 73.90966 |
| Hooghly | 10.29 | 7.72 | 5.059517 | 72.65416 |
| Puruliya | 10.11 | 4.75 | 16.6398 | 48.09224 |
| N24P | 11.56 | 12.4 | 8.007448 | 57.79132 |
| S24P | 8.48 | 7.2 | 9.828741 | 70.2196 |
| Howrah | 16.2 | 6 | 15.74966 | 68.16574 |
| Nadia | 7.63 | 6.06 | 6.307477 | 66.3944 |
| Murshidabaad | 6.9 | 3.23 | 6.499382 | 76.07048 |
| Malda | 8.66 | 8.05 | 6.790247 | 64.93393 |
| D Dinajpur | 3.1 | 2.11 | 2.063584 | 60.51792 |
| U Dinajpur | 4.86 | 3.31 | 3.238732 | 102.9281 |
| Jalpaiguri | 10.32 | 9.17 | 5.753853 | 68.97847 |
| Darjeeling | 7.71 | 7.2 | 5.876741 | 81.81353 |
| Coochbehar | | | 6.027204 | 86.53135 |
| WB | 11.35 | 7.7 | 9.22312 | 65.93567 |

Source: Author calculation

TableA7: Components of Revenue as % of total Receipts 2013-14

| District | Tax as % of Total receipt | Non tax revenue as % of Total Receipts | Property tax as % of Total Receipts | Grants as % of Total Receipts |
|-------------------|---------------------------|--|-------------------------------------|-------------------------------|
| Burdwan | 6.81 | 6.5 | 5.919929 | 70.06841 |
| Birbhum | 4.46 | 1.02 | 2.318215 | 77.11335 |
| Bankura | 2.36 | 4.48 | 2.157739 | 80.95554 |
| Purba Medinipur | 16.82 | 12.37 | 19.33573 | 55.64093 |
| Paschim Medinipur | 3.65 | 10.25 | 3.065337 | 75.81686 |
| Hooghly | 9.75 | 4.76 | 3.468304 | 72.69877 |
| Puruliya | 2.35 | 0.67 | 0.016092 | 3.426282 |
| N24P | 4.26 | 16.45 | 3.808251 | 65.84765 |
| S24P | 7.86 | 17.94 | 0.764667 | 63.6781 |
| Howrah | 9.01 | 21.28 | 6.898228 | 64.59491 |
| Nadia | 3.45 | 10.68 | 2.604136 | 77.15488 |
| Murshidabaad | 4.27 | 5.09 | 2.683455 | 83.33138 |
| Malda | 5.12 | 7.24 | 3.227991 | 48.41987 |
| D Dinajpur | 2.59 | 5.81 | 2.115987 | 84.93131 |
| U Dinajpur | 2.08 | 4.13 | 1.975087 | 77.61042 |
| Jalpaiguri | 3.64 | 4.58 | 4.349483 | 80.09573 |
| Darjeeling | 6.01 | 14.87 | 5.086737 | 64.19312 |
| Coochbehar | 7 | 10.88 | 5.280926 | 74.45328 |
| WB | 5.98 | 11.3 | 4.692132 | 69.8154 |

Source: Author calculation

Table A8: Components of Municipal Disbursements in 2001-02(Rs in lakhs)

| District | General Administration | Public Safety | Public health& Convenience | Public instruction |
|-------------------|------------------------|---------------|----------------------------|--------------------|
| Burdwan | 1089.82 | 275.39 | 4219.77 | 239.62 |
| Birbhum | 271.74 | 43.21 | 721.8 | 20.65 |
| Bankura | 214.81 | 20.82 | 744.08 | 35.25 |
| Purba Medinipur | 192.05 | 277.64 | 1893.12 | 167.32 |
| Paschim Medinipur | 302.07 | 43.8 | 694.93 | 10.9 |
| Hooghly | 1086.34 | 209.65 | 4278.75 | 679.3 |
| Puruliya | 100.4 | 15.28 | 279.69 | 22.55 |
| N24P | 2618.75 | 608.85 | 11722.84 | 480.56 |
| S24P | 575.34 | 127.8 | 1485.7 | 134.84 |
| Howrah | 225.54 | 42.58 | 1058.13 | 25.9 |
| Nadia | 727.06 | 112.75 | 2322.34 | 211.01 |
| Murshidabaad | 322.19 | 47.12 | 1587.22 | 212.81 |
| Malda | 143.34 | 72.12 | 563.15 | 21.9 |
| D Dinajpur | 150.41 | 31.13 | 801.23 | 50.8 |
| U Dinajpur | 147.51 | 61.03 | 326.02 | 20.83 |
| Jalpaiguri | 251.18 | 46.3 | 722.23 | 43.68 |
| Darjeeling | 699.36 | 205.04 | 2891.18 | 120.18 |
| Coochbehar | 295.63 | 58.46 | 552.05 | 8.25 |
| WB | 9413.54 | 2298.97 | 36864.23 | 2506.35 |

Source: Government of West Bengal

Table A9: Components of Municipal Disbursements in 2007-08(Rs. In Lakhs)

| District | General Administration | Public Safety | Public health& Convenience | Public instruction |
|-------------------|------------------------|---------------|----------------------------|--------------------|
| Burdwan | 3587.43 | 622.15 | 7005.82 | 835.92 |
| Birbhum | 387.26 | 115.06 | 1651.22 | 53.72 |
| Bankura | 328.05 | 58.4 | 984.2 | 61.66 |
| Purba Medinipur | 490.67 | 104.75 | 2268.4 | 242.13 |
| Paschim Medinipur | 567.15 | 144.36 | 2118.51 | 54.5 |
| Hooghly | 2597.32 | 447.63 | 7765.95 | 1051.71 |
| Puruliya | 136.03 | 21 | 392.28 | 19.65 |
| N24P | 9595.95 | 1585.63 | 13107.15 | 538.79 |
| S24P | 4365.13 | 255.78 | 2693.9 | 115.24 |
| Howrah | 5256.64 | 95.57 | 4840.85 | 332.8 |
| Nadia | 1298.42 | 196.91 | 3818.03 | 275.92 |
| Murshidabaad | 626.44 | 126.92 | 1998.39 | 152.32 |
| Malda | 295.02 | 43.4 | 1132.69 | 102.59 |
| D Dinajpur | 171.02 | 77.16 | 1079.41 | 86.53 |
| U Dinajpur | 303.98 | 97.92 | 808.43 | 62.34 |
| Jalpaiguri | 362.25 | 159.87 | 868.38 | 118.72 |
| Darjeeling | 867.54 | 250.93 | 5067.38 | 238.06 |
| Coochbehar | 591.49 | 67.21 | 551.29 | 61.4 |
| WB | 2654.85 | 4446.09 | 59194.52 | 4449.19 |

Source: Government of West Bengal

TableA10: Components of Municipal Disbursements in 2013-14(Rs. In lakhs)

| District | General Administration | Public Safety | Public health& Convenience | Public instruction |
|-------------------|------------------------|---------------|----------------------------|--------------------|
| Burdwan | 10013.4 | 1436.1 | 20813.87 | 1817.32 |
| Birbhum | 1309.03 | 104.69 | 4227.63 | 443.51 |
| Bankura | 469.98 | 200.62 | 4125.28 | 259.35 |
| Purba Medinipur | 1350.99 | 530.95 | 8129.46 | 759.21 |
| Paschim Medinipur | 1450.21 | 337.11 | 6228.66 | 1083.87 |
| Hooghly | 11075.5 | 955.84 | 14638.58 | 1040.73 |
| Puruliya | 647.98 | 141.88 | 3240.8 | 248.63 |
| N24P | 25812.72 | 6151.88 | 60427.76 | 2347.9 |
| S24P | 4530.7 | 1457.31 | 13205.26 | 592.26 |
| Howrah | 7360.77 | 1703.88 | 14378.28 | 664.01 |
| Nadia | 4464.25 | 447.39 | 13471.88 | 1102.51 |
| Murshidabaad | 3197.28 | 318.88 | 7320.45 | 981.96 |
| Malda | 609 | 318.88 | 3635.94 | 41.73 |
| D Dinajpur | 446.51 | 96.55 | 2358.36 | 431.72 |
| U Dinajpur | 875.76 | 65.45 | 2799.46 | 128.01 |
| Jalpaiguri | 792.86 | 202.24 | 2543.4 | 185.54 |
| Darjeeling | 3477.5 | 619.4 | 5001.6 | 158.96 |
| Coochbehar | 1545.99 | 337.71 | 6496.92 | 181.2 |
| WB | 79430.43 | 15137.62 | 193043.3 | 12369.1 |

Source: Government of West Bengal

TableA 11: Components of Disbursements as % of Total Disbursements in 2001-02

| District | % ofGeneral Administration | % of Public safety | % of Public health convenience | % of Public instruction |
|-------------------|----------------------------|--------------------|--------------------------------|-------------------------|
| Burdwan | 9.545941 | 2.412193 | 36.96177 | 2.098877 |
| Birbhum | 21.37564 | 3.39899 | 56.77831 | 1.624373 |
| Bankura | 17.80794 | 1.725996 | 61.68488 | 2.922256 |
| Purba Medinipur | 6.696584 | 9.681019 | 66.01113 | 5.834275 |
| Paschim Medinipur | 24.39334 | 3.537022 | 56.11832 | 0.880218 |
| Hooghly | 13.727 | 2.64914 | 54.06633 | 8.583642 |
| Puruliya | 13.68332 | 2.082482 | 38.11841 | 3.073296 |
| N24P | 12.34799 | 2.870864 | 55.27582 | 2.265948 |
| S24P | 20.62392 | 4.58118 | 53.25712 | 4.83354 |
| Howrah | 9.684608 | 1.82837 | 45.43573 | 1.112137 |
| Nadia | 13.58955 | 2.107421 | 43.40709 | 3.944009 |
| Murshidabaad | 12.66938 | 1.852886 | 62.41378 | 8.368265 |
| Malda | 10.24303 | 5.153674 | 40.24253 | 1.564968 |
| D Dinajpur | 7.537724 | 1.560065 | 40.15325 | 2.545817 |
| U Dinajpur | 15.49459 | 6.410647 | 34.24544 | 2.188002 |
| Jalpaiguri | 18.58115 | 3.425063 | 53.42728 | 3.231247 |
| Darjeeling | 15.9463 | 4.675173 | 65.92259 | 2.740257 |
| Coochbehar | 18.14683 | 3.588484 | 33.88681 | 0.506415 |
| WB | 12.97686 | 3.169202 | 50.81849 | 3.455082 |

Source: Author calculation

Table A12: Components of Disbursements as % of Total Disbursements in 2007-08

| District | % of General Administration | % of Public safety | % of Public health convenience | % of Public instruction |
|-------------------|-----------------------------|--------------------|--------------------------------|-------------------------|
| Burdwan | 16.24405 | 2.817124 | 31.72268 | 3.785084 |
| Birbhum | 13.208 | 3.92427 | 56.317 | 1.83219 |
| Bankura | 17.31811 | 3.082998 | 51.95696 | 3.255097 |
| Purba Medinipur | 10.90647 | 2.328352 | 50.42133 | 5.381994 |
| Purba Medinipur | 10.90647 | 2.328352 | 50.42133 | 5.381994 |
| Paschim Medinipur | 15.10193 | 3.843983 | 56.41116 | 1.451213 |
| Hooghly | 17.39049 | 2.99713 | 51.99732 | 7.041778 |
| Puruliya | 19.71221 | 3.043125 | 56.84558 | 2.847496 |
| N24P | 24.83627 | 4.103933 | 33.92397 | 1.394498 |
| S24P | 45.35007 | 2.657341 | 27.98738 | 1.197248 |
| Howrah | 34.16591 | 0.621164 | 31.46345 | 2.163057 |
| Nadia | 13.69812 | 2.077368 | 40.27959 | 2.910911 |
| Murshidabad | 0.804673 | 0.163031 | 2.566965 | 0.195658 |
| Malda | 16.82809 | 2.475558 | 64.60922 | 5.851786 |
| D Dinajpur | 7.83974 | 3.537097 | 49.48131 | 3.966628 |
| U Dinajpur | 12.64865 | 4.074466 | 33.63889 | 2.593977 |
| Jalpaiguri | 17.86287 | 7.88333 | 42.82058 | 5.854188 |
| Darjeeling | 11.92752 | 3.449954 | 69.66974 | 3.273009 |
| Coochbehar | 23.28013 | 2.645282 | 21.69792 | 2.416609 |
| WB | | | | |

Source: Author calculation

Table A13: Components of Disbursements as % of Total Disbursements in 2013-14

| District | % of General Administration | % of Public safety | % of Public health convenience | % Public instruction |
|-------------------|-----------------------------|--------------------|--------------------------------|----------------------|
| Burdwan | 24.13667 | 3.461628 | 50.17051 | 4.380535 |
| Birbhum | 12.99872 | 1.039576 | 41.98055 | 4.404073 |
| Bankura | 6.835367 | 2.917808 | 59.99788 | 3.771974 |
| Purba Medinipur | 9.573688 | 3.762537 | 57.6088 | 5.380084 |
| Paschim Medinipur | 12.19562 | 2.834944 | 52.38024 | 9.114861 |
| Hooghly | 21.93541 | 1.893074 | 28.99221 | 2.061202 |
| Puruliya | 11.09088 | 2.428429 | 55.46978 | 4.25557 |
| N24P | 20.1037 | 4.791264 | 47.0629 | 1.828613 |
| S24P | 17.37092 | 5.587397 | 50.62961 | 2.270754 |
| Howrah | 27.77405 | 6.429171 | 54.25289 | 2.505478 |
| Nadia | 19.16247 | 1.920389 | 57.82707 | 4.732444 |
| Murshidabad | 20.23627 | 2.01826 | 46.3327 | 6.215035 |
| Malda | 10.10795 | 5.292649 | 60.34795 | 0.692619 |
| D Dinajpur | 11.2828 | 2.439708 | 59.59307 | 10.90907 |
| U Dinajpur | 13.78709 | 1.030379 | 44.0719 | 2.015261 |
| Jalpaiguri | 15.04084 | 3.836567 | 48.24923 | 3.519761 |
| Darjeeling | 28.69703 | 5.111413 | 41.27421 | 1.31177 |
| Coochbehar | 17.14209 | 3.744561 | 72.03848 | 2.009163 |
| WB | 19.69076 | 3.752608 | 47.85534 | 3.066293 |

Source: Author calculation

TableA14: Components of Public Health & Convenience 2001-02 (Rs. In lakhs)

| District | Water supply | Drainage | Conservancy | Public works |
|-------------------|--------------|----------|-------------|--------------|
| Burdwan | 913.43 | 581.47 | 751.75 | 1368.62 |
| Birbhum | 66.57 | 160.53 | 106.2 | 241.6 |
| Bankura | 138.22 | 45.45 | 298.98 | 200.31 |
| Purba Medinipur | 167.27 | 108.1 | 71.06 | 1265.43 |
| Paschim Medinipur | 50.6 | 76.04 | 346.8 | 189.94 |
| Hooghly | 874.84 | 536.82 | 1227.11 | 1048.75 |
| Puruliya | 17.41 | 27.89 | | 36.48 |
| N24P | 1594.96 | 2189.97 | 1915.42 | 4116.62 |
| S24P | 275.22 | 200.79 | 120.18 | 699.56 |
| Howrah | 58.66 | 159.55 | 219.02 | 467.25 |
| Nadia | 321.93 | 181.47 | 171.02 | 1197.78 |
| Murshidabaad | 109.99 | 160.92 | 335.19 | 940.02 |
| Malda | 107.65 | 112.27 | 98.08 | 168.46 |
| D Dinajpur | 68.23 | 93.89 | 86.67 | 398.61 |
| U Dinajpur | 15.15 | 36.01 | 60.47 | 155.22 |
| Jalpaiguri | 108.42 | 76.39 | 220.6 | 241.89 |
| Darjeeling | 258.96 | 90.21 | 210.72 | 1555.88 |
| Coochbehar | 18.26 | 46.87 | 398.84 | 69.85 |
| WB | 5165.77 | 4884.64 | 6638.11 | 14362.27 |

Source: Government of West Bengal

TableA15: Components of Public Health & Convenience 2007-08 (Rs. In lakhs)

| District | Water supply | Drainage | Conservancy | Public works | Total Disbursements |
|-------------------|--------------|----------|-------------|--------------|---------------------|
| Burdwan | 1622.69 | 627.36 | 959.29 | 3137.14 | 22084.58 |
| Birbhum | 446.5 | 228.99 | 299.37 | 537.8 | 2932.01 |
| Bankura | 216.12 | 107.75 | 348.47 | 222.47 | 1894.26 |
| Purba Medinipur | 268.94 | 245.01 | 77.49 | 242.13 | 4498.89 |
| Paschim Medinipur | 334.6 | 153.42 | 554.48 | 999.94 | 3755.48 |
| Hooghly | 1206.96 | 872.44 | 1315.11 | 3452.15 | 14935.29 |
| Puruliya | 13.99 | 149.57 | 31.45 | 168.35 | 690.08 |
| N24P | 2521.8 | 1318.33 | 1383.78 | 6255.83 | 38636.84 |
| S24P | 396.74 | 425.98 | 175.03 | 115.24 | 9625.41 |
| Howrah | 850.81 | 147.59 | 1723.93 | 1533.06 | 15385.63 |
| Nadia | 415.04 | 353.39 | 591.39 | 1965.33 | 9478.82 |
| Murshidabaad | 484.49 | 251.39 | 495.78 | 758.06 | 77850.29 |
| Malda | 187.73 | 66.59 | 297.88 | 491.23 | 1753.14 |
| D Dinajpur | 78.34 | 47.76 | 56.22 | 298 | 2181.45 |
| U Dinajpur | 84.93 | 97.06 | 105.46 | 423.83 | 2403.26 |
| Jalpaiguri | 106.52 | 127.52 | 205.27 | 394.83 | 2027.95 |
| Darjeeling | 1401.78 | 431.9 | 1225.12 | | 7273.43 |
| Coochbehar | 33.99 | 52.81 | 206.23 | 127.62 | 2540.75 |
| WB | 10674.51 | 5759.93 | 10323.33 | 25978.84 | 146820.86 |

Source: Government of West Bengal

TableA16: Components of Public Health & Convenience 2013-14 (Rs. In lakhs)

| District | Water supply | Drainage | Conservancy | Public works | Total Disbursements |
|-------------------|--------------|----------|-------------|--------------|---------------------|
| Burdwan | 3913.62 | 1749.65 | 1522.02 | 12042.44 | 41486.26 |
| Birbhum | 564.08 | 912.63 | 270.81 | 2101.65 | 10070.45 |
| Bankura | 1570.35 | 340.44 | 718.05 | 1461.83 | 6875.71 |
| Purba Medinipur | 988.56 | 446.15 | 199.25 | 6320.37 | 14111.49 |
| Paschim Medinipur | 1052.17 | 469.58 | 1384.72 | 3150.49 | 11891.24 |
| Hooghly | 1935.4 | 2792.07 | 421.03 | 9271.67 | 50491.42 |
| Puruliya | 1465.7 | 142.73 | 182.74 | 1228.96 | 5842.46 |
| N24P | 9803.94 | 5040.49 | 3047.82 | 37553.89 | 128397.9 |
| S24P | 1729.01 | 704.29 | 393.25 | 9302.13 | 26082.09 |
| Howrah | 3213.58 | 1382011 | 2828.82 | 6336.94 | 26502.33 |
| Nadia | 1281.12 | 1089.59 | 1051.09 | | 23296.84 |
| Murshidabaad | 1320.47 | 875.06 | 967.31 | 3669.37 | 15799.75 |
| Malda | 391.07 | 151.58 | 667.31 | 2294.49 | 6024.96 |
| D Dinajpur | 667.9 | 261.4 | 172.65 | 932.1 | 3957.44 |
| U Dinajpur | 260.71 | 189.05 | 152.03 | 3005.94 | 6352.03 |
| Jalpaiguri | 205.82 | 584.48 | 192.43 | 1498.48 | 5271.38 |
| Darjeeling | 985 | 723.88 | 721.87 | 2044.6 | 12117.98 |
| Coochbehar | 1247.04 | 465 | 852.85 | 3318.48 | 9018.68 |
| WB | 32596.54 | 16920.18 | 15745.85 | 113361.1 | 403389.4 |

Source: Government of West Bengal

TableA17: Components of Public Health & Convenience as % of total disbursements 2001-02

| District | % of Water supply | % of Drainage | % of Conservancy | % of Public works |
|-------------------|-------------------|---------------|------------------|-------------------|
| Burdwan | 8.000907452 | 5.093206547 | 6.584721519 | 11.98800341 |
| Birbhum | 5.236536979 | 12.62762928 | 8.353916587 | 19.00476692 |
| Bankura | 11.45855786 | 3.767844412 | 24.78570126 | 16.6058727 |
| Purba Medinipur | 5.832531347 | 3.76933484 | 2.477788471 | 44.12423114 |
| Paschim Medinipur | 4.08614828 | 6.140527969 | 28.00545896 | 15.3383993 |
| Hooghly | 11.05448774 | 6.783263351 | 15.50577529 | 13.25201639 |
| Puruliya | 2.372775097 | 3.80107395 | 0 | 4.971788372 |
| N24P | 7.520593741 | 10.3261992 | 9.031634438 | 19.4107856 |
| S24P | 9.865668892 | 7.197615205 | 4.308030257 | 25.07676524 |
| Howrah | 2.518839771 | 6.85102089 | 9.404641776 | 20.06355068 |
| Nadia | 6.017225717 | 3.391873858 | 3.196551866 | 22.38782537 |
| Murshidabaad | 4.325104402 | 6.327809804 | 13.18057773 | 36.96412983 |
| Malda | 7.692637506 | 8.022781355 | 7.008768106 | 12.03810232 |
| D Dinajpur | 3.419313131 | 4.7052515 | 4.343424725 | 19.97614549 |
| U Dinajpur | 1.591369839 | 3.782523293 | 6.351824035 | 16.30445058 |
| Jalpaiguri | 8.020417221 | 5.650983873 | 16.3189821 | 17.89391922 |
| Darjeeling | 5.904617714 | 2.056902857 | 4.804684294 | 35.47604498 |
| Coochbehar | 1.120864281 | 2.877048677 | 24.48222945 | 4.287643484 |
| WB | 7.121174817 | 6.733628357 | 9.150841359 | 19.79883646 |

Source: Author calculation

TableA18: Components of Public Health & Convenience as % of total disbursements 2007-08

| District | % of Water supply | % of Drainage | %ofConsergency | % of Public works |
|-------------------|-------------------|---------------|----------------|-------------------|
| Burdwan | 7.347615 | 2.840715 | 4.34371 | 14.20512 |
| Birbhum | 15.22846 | 7.810001 | 10.2104 | 18.34237 |
| Bankura | 11.4092 | 5.688237 | 18.3961 | 11.74443 |
| Purba Medinipur | 5.977919 | 5.44601 | 1.722425 | 5.381994 |
| Paschim Medinipur | 8.909647 | 4.08523 | 14.76456 | 26.62616 |
| Hooghly | 8.081263 | 5.841467 | 8.805386 | 23.11405 |
| Puruliya | 2.027301 | 21.6743 | 4.557443 | 24.39572 |
| N24P | 6.526931 | 3.412106 | 3.581504 | 16.19136 |
| S24P | 4.121798 | 4.425578 | 1.818416 | 1.197248 |
| Howrah | 5.5299 | 0.959272 | 11.20481 | 9.964233 |
| Nadia | 4.378604 | 3.728207 | 6.239068 | 20.73391 |
| Murshidabaad | 0.622336 | 0.322915 | 0.636838 | 0.973741 |
| Malda | 10.70821 | 3.798328 | 16.99123 | 28.02001 |
| D Dinajpur | 3.591189 | 2.189369 | 2.577185 | 13.66064 |
| U Dinajpur | 3.53395 | 4.038681 | 4.388206 | 17.63563 |
| Jalpaiguri | 5.252595 | 6.288123 | 10.12204 | 19.46941 |
| Darjeeling | 19.27261 | 5.938051 | 16.84377 | |
| Coochbehar | 1.33 | 2.07 | 8.11 | 130.61 |
| WB | 7.27 | 3.92 | 7.03 | 17.69 |

Source: Author calculation

TableA 19: Components of Public Health and Convenience as % of Total Disbursements in 2013-14

| District | % of Water supply | % of Drainage | %ofConsergency | % ofPublicworks |
|-------------------|-------------------|---------------|----------------|-----------------|
| Burdwan | 9.433533 | 4.21742 | 3.668733 | 29.02754 |
| Birbhum | 5.601339 | 9.062455 | 2.689155 | 20.86947 |
| Bankura | 22.8391 | 4.951343 | 10.44329 | 21.26079 |
| Purba Medinipur | 7.005355 | 3.161608 | 1.41197 | 44.78882 |
| Paschim Medinipur | 8.848278 | 3.948957 | 11.64487 | 26.49421 |
| Hooghly | 3.833126 | 5.529791 | 0.833864 | 18.36286 |
| Puruliya | 25.08704 | 2.442978 | 3.127792 | 21.03497 |
| N24P | 7.635595 | 3.925681 | 2.373731 | 29.24807 |
| S24P | 6.629108 | 2.700282 | 1.50774 | 35.66482 |
| Howrah | 12.12565 | 5214.677 | 10.67385 | 23.91088 |
| Nadia | 5.499115 | 4.676986 | 4.511728 | 0 |
| Murshidabaad | 8.357537 | 5.538442 | 6.122312 | 23.22423 |
| Malda | 6.490831 | 2.515867 | 11.07576 | 38.08307 |
| D Dinajpur | 16.87707 | 6.60528 | 4.362669 | 23.55311 |
| U Dinajpur | 4.104357 | 2.976214 | 2.393408 | 47.32251 |
| Jalpaiguri | 3.90448 | 11.0878 | 3.650467 | 28.42671 |
| Darjeeling | 8.128417 | 5.973603 | 5.957016 | 16.87245 |
| Coochbehar | 13.8273 | 5.155965 | 9.456484 | 36.79563 |
| WB | 8.080664 | 4.194503 | 3.903387 | 28.10215 |

Source: Author calculation



10.22214/IJRASET



45.98



IMPACT FACTOR:
7.129



IMPACT FACTOR:
7.429



INTERNATIONAL JOURNAL FOR RESEARCH

IN APPLIED SCIENCE & ENGINEERING TECHNOLOGY

Call : 08813907089  (24*7 Support on Whatsapp)