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Municipal Finance of West Bengal

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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

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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 grauity. 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 countrỳs 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 percapita 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 table1. 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 2007-080to 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

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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

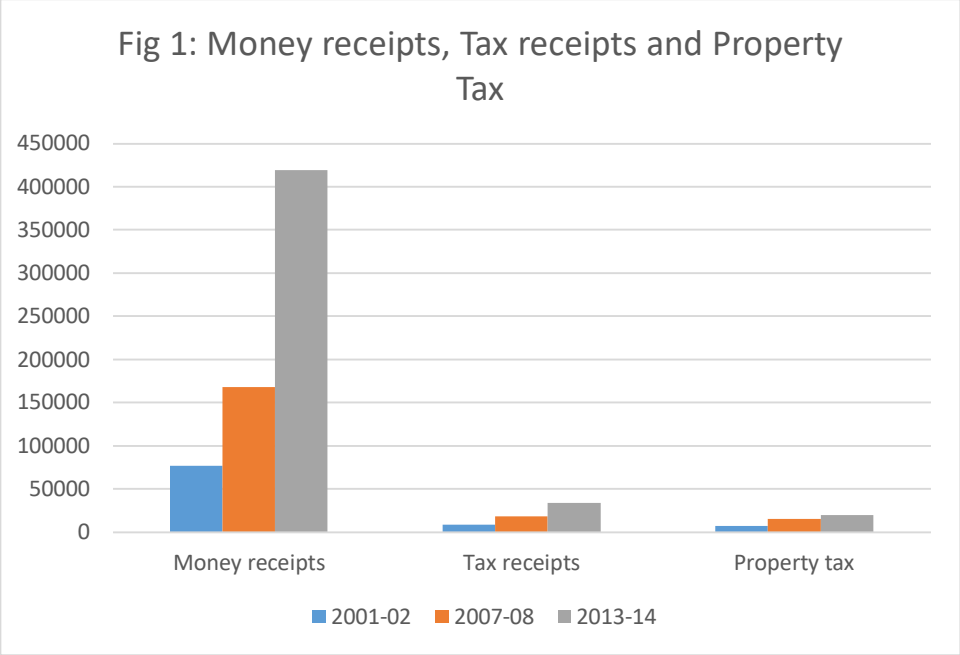
Year	Property Tax in Money Terms(Rs in Lakhs)	Property Tax in Real Terms	Property tax in real per capita terms
2001-02	7457.61	4.23	2.84
2007-08	15505.31	144.98	9.03
2013-14	19657.76	176.94	1.06

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 disaggreagative 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.

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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

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Table 13: Ranking of some major Components of Disbursements at the District level l 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.

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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.

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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

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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

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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

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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

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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

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

District	% ofGeneral Administration	% of Public safety	% of Public health convenience	% ofPublic 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
Murshidabaad	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	% 0fGeneral 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
Murshidabaad	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

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

District	Water supply	Drainage	Conservency	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	Conservency	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

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

District	Water supply	Drainage	Conservency	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	% o f Water supply	% of Drainage	% of Conservency	% 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

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

District	% of Water supply	% of Drainage	%ofConservency	% 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	

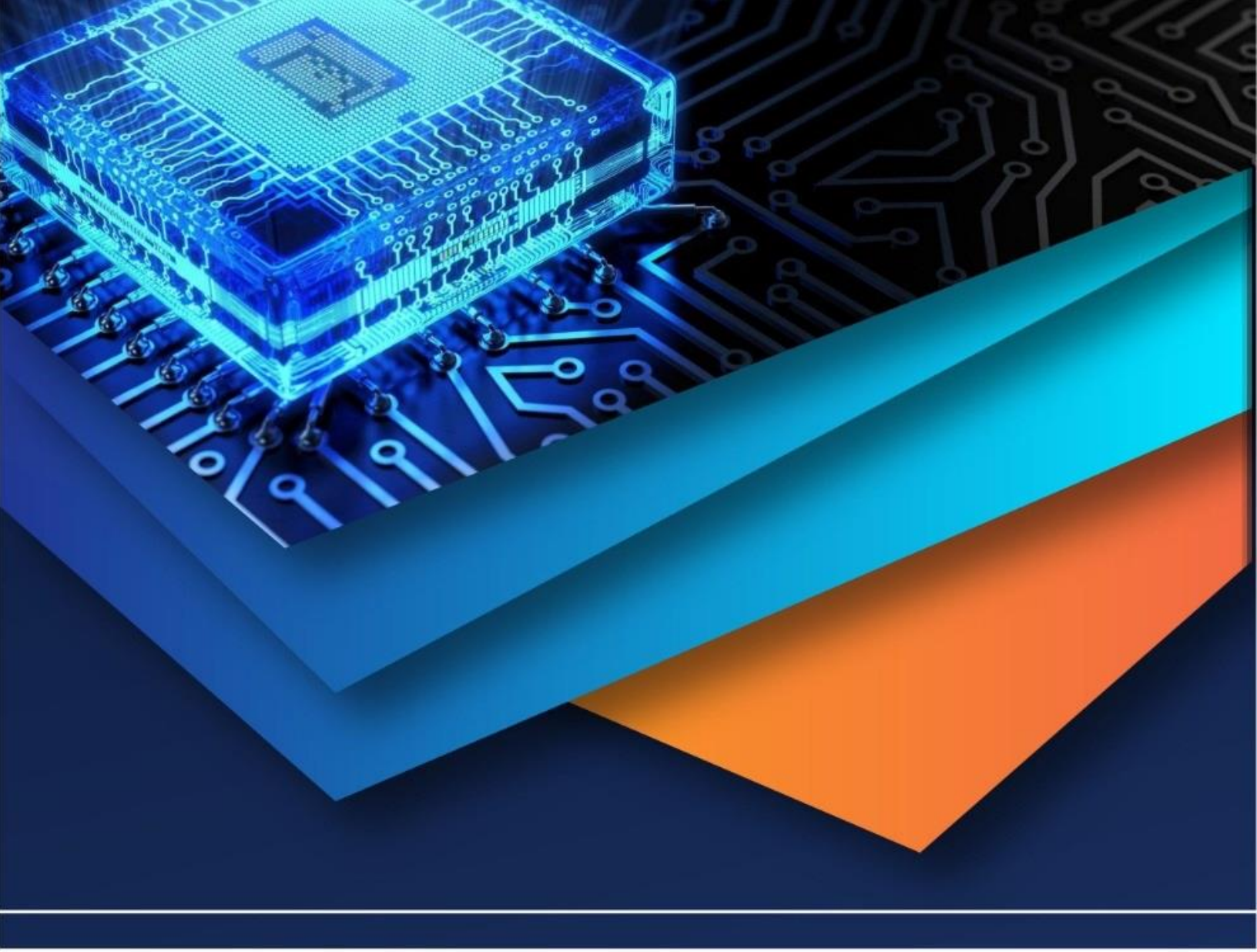
Source: Author calculation

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

District	% of Water supply	% of Drainage	%ofConservency	% 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

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