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REPORT
OF THE
THIRD STATE FINANCE COMMISSION
WEST BENGAL
2008

31st OCTOBER 2008
KOLKATA – 700 091
TANTUJA BHABAN, SALT LAKE

Preface

Though the Government notification constituting the Third SFC was issued on 22nd February, 2006, due to inadequate arrangements and necessary staff deployment the Third SFC was in reality able to function effectively only from the 8th of September, 2006.

The intervening period was, however, utilized for working out the proforma for reports to be collected from the PRIs and ULBs and sending the same to them and also for informal discussions with institutions and persons working with LSG matters.

Furthermore, the Third SFC's functioning was interrupted for almost three months due to the Panchayat elections which were held in two stages in the month of May, 2008. Given that State Finance Commissions are very largely dependent on support and feed back from the different departments of the State Government, for obvious reasons its functioning was interrupted till the completion of PRI elections in the State.

In the original notification, the Commission consisted of four Members, one of whom was on a part time basis working also as the Secretary. Another Member and the full time Secretary joined the Commission in January, 2007.

The Commission has put in its own views and suggestions on these matters for the consideration of the State Government so as to ensure the smooth functioning of future SFCs

The methodology adopted by the Commission included collection of information and particulars from the LSG bodies, inviting suggestions and comments from the Sabhadipatis of Zilla Parishads (ZPs), District Magistrates, Mayors of Corporations and Chairpersons of a few select Municipalities. To facilitate feedback each group was sent a Questionnaire. The Commission also approached Members of Parliament (both Houses) and Members of the State Legislative Assembly for their valuable opinions and suggestions. The responses were, however, not entirely satisfactory.

The Commission held meetings with LSG representatives and members of District Planning Committees during district visits. Discussions were also held with the Ministers-in-charge and officials of Panchayat & Rural Development (P&RD) Department, Municipal Affairs (MA) Department and Finance Department from whom memoranda were invited. Meetings were also held with other State Government departments dealing with the subjects / functions included in the Activity Mapping worked out by the P&RD Department. Other interactions included eminent and experienced persons working in the field of Local Self Government. The Commission was also able to discuss issues pertaining to Local Self Government with the Hon'ble Chief Minister.

The Commission had faced considerable difficulties in the collection of information from LSG units, but somehow managed to elicit the information from different sources

and with the help of such information and materials, the Commission has, however, tried to cover the subjects as best as was possible.

I am grateful to the Hon'ble Chief Minister, Finance Minister, Minister-in-Charge, P& RD Department and Minister-in-Charge, MA Department for their valuable inputs and guidance.

I am extremely thankful to the Members of the Commission – Prof. Nripendra Nath Bandyopadhyaya, Shri Bikash Kanti Majumdar, Shri Bijan Kumar Kundu and Dr. Bed Prakash Syam Roy. Prof. Bandyopadhyaya despite his advanced age, has guided the Commission in its work drawing on his vast experience in the field which included his experience as a Member of the earlier two Commissions. Shri Bikash Kanti Majumdar, a retired IAS Officer, having wide experience of working in the field and also in the Finance Department helped the Commission immensely. Shri Bijan Kumar Kundu, a retired IAS Officer, though with us only for a short period before he resigned on personal grounds, provided considerable help to the Commission's work. Dr. Bed Prakash Syam Roy, a retired IAS Officer, in spite of his busy assignment in the Development and Planning Department, participated in the important deliberations and provided valuable input with his formidable experience. Shri Asis Kumar Chakraborty, an Officer from the West Bengal Civil Service, functioned as Secretary of the Commission and participated actively in the work of the Commission over and above ensuring a smooth functioning of the office. The office staff including the Personal Assistants helped the Commission by their ungrudging hard work.

I am particularly grateful to Shri Rathnadeep De for his continuous and expert assistance in providing valuable inputs and also in preparing the Report. DRS-TEC., a computer organization has helped the Commission in collating the data inputs and generating the required information from the same.

It is unfortunate that Dr. Bed Prakash Syam Roy indicated only at the time of signing the recommendations that he had prepared a separate report of his own. He further demanded that his report should be made an enclosure to the main Report of the Commission. After discussion in the Commission it was decided that the Commission could not accede to his request. In fact, all the points raised by him from time to time were duly discussed and in most cases, accommodated after discussions in the Commission. The report prepared by him separately cannot, therefore, be enclosed as a part of the Commission's Report.

I do hope, the Report of the Commission will be helpful in improving the functioning of the LSGs and moving a step forward towards self-governance.



(Sukhbilas Barma)

Chairman, Third State Finance Commission

Acknowledgements

The Commission is grateful to the following individuals and organisations for the help and co-operation they have extended to the Commission in course of preparation of its report and publication:

1. *Sri Buddhadeb Bhattacharjee, Chief Minister, West Bengal.*
 2. *Dr. Asim Kumar Dasgupta, Minister-in-Charge, Finance & Excise, West Bengal*
 3. *Dr. Surya Kanta Mishra, Minister-in-Charge, Panchayats & Rural Development, West Bengal*
 4. *Sri Asok Bhattacharya, Minister-in-Charge, Municipal Affairs and Urban Development, West Bengal*
 5. *Sri Bankim Chandra Ghosh, Minister of State, Panchayats & Rural Development, West Bengal*
 6. *Professor Dhiresb Bhattacharya, Professor Santosh Bhattacharya, Professor Deb Kumar Bose, Professor Nikhilesh Bhattacharya, Shri Debabrata Bandyopadhyay Professor Sachinandan Sau, Professor Ratan Khasnabish, Professor Prabhat Dutta, Professor Goutam Majumdar, Professor Uday Bhanu Bhattacharya, Professor Biswajit Chatterjee, Professor Pranab Das, Dr. Sachchidananda Datta Roy, , Ms. Swati Bhattacharjee, Shri Pallab Kumar Goswami*
 7. *All Zilla Parishads and Siliguri Mahakuma Parishad*
 8. *Darjeeling Gorkha Hill Council*
 9. *Panchayat Samitis and Gram Panchayats*
 10. *Municipal Corporations, Municipalities and Notified Area Authorities*
 11. *District Administration of all Districts*
 12. *State Planning Board, West Bengal*
 13. *Finance Department, P&RD Department, MA Department, Health & FW Department, L&LR Department, ARD Department, Women Development & Social Welfare Department, PHE Department, School Education Department, Mass Education Extension Department, Micro Enterprises Department, I&CA Department, Fisheries Department, BCW Department, WI&D Department, Minorities Affairs Department, Sunderban Affairs Department, Agriculture Department and Food & Supplies Department.*
 14. *State Institute of Panchayat & Rural Development, West Bengal*
 15. *Change Management Unit, ILGUS*
 16. *Directorate of Local Bodies, West Bengal*
 17. *State Urban Development Agency*
 18. *Bureau of Applied Economics and Statistics, West Bengal*
 19. *Examiner Of Local Accounts, West Bengal*
 20. *Institute Of Social Sciences, Kolkata*
 21. *Lok Kalyan Parishad*
 22. *Pratichi Trust*
 23. *Swanirvar*
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Chapter I

INTRODUCTION

1.1 This Commission, the 3rd State Finance Commission, West Bengal was constituted by a Notification dated 22.02.2006 of the Government of West Bengal. As required in Articles 243I and 243Y of the Constitution of India, this Commission is to spell out principles which should govern the distribution of resources between the State, the Panchayats and Municipalities and also to suggest means through which own resources of the Local Self-governing bodies (LSGs) may be augmented.

1.2 Article 243G of the Constitution of India States:

Subject to the provisions of the Constitution, the Legislature of a State may, by law, endow the Panchayats with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Panchayats, at the appropriate level, subject to such conditions as may be specified therein, with respect to-

- (i) the preparation of plans for economic development and social justice;
- (ii) the implementation of schemes for economic development and social justice as may be entrusted to them including those in relation to the matters listed in Schedule XI.

1.3 The powers, authority and responsibilities of Municipalities have been similarly defined in Article 243W of the Constitution of India with appropriate changes in language suitable for Municipalities.

1.4 The First State Finance Commission (First SFC in West Bengal) constituted on 13th May, 1994 submitted its report on 27th December, 1995. The Government of West Bengal placed the same before the State Legislature with an Action Taken Report (ATR) issued by the Finance Department on 22nd July, 1996. In this ATR the State Government accepted, in principle, many of the recommendations made by the First State Finance Commission.

1.5 The Second State Finance Commission constituted on 14th July, 2000 submitted its report on 6th February, 2002. The Government of West Bengal placed the Second SFC Report before the State Legislature with an ATR only on 15th July, 2005. Besides a few comments on the details of the recommendations, it was submitted by the State Government that it would try to devolve an 'untied' entitlement to the tune of Rs. 350 crore only, constituting approximately 50% of the 'untied' entitlement recommended by the Second SFC.

- 1.6 Given that the Third Finance Commission is submitting its report in the year 2008-2009, the Commission has taken for its frame of reference the five year period between 2008-09 and 2012-13 for which period it has made its recommendations.
- 1.7 The earlier two Commissions (First and Second) in their wisdom laid greater emphasis in making available some funds and functionaries to the LSGs to initiate the process of decentralization. This Commission, the Third SFC, felt it incumbent on itself to bring in some changes in its approach in the discharge of its constitutional obligations and in fulfilment of the expanded terms of reference. Such changes concerned mainly two aspects:
- (i) Firstly, in view of the considerable period of time that elapsed since the establishment of the First SFC, there was need for an in-depth review of the status of implementation of the recommendations of the earlier two Commissions and their actual impact on the functioning of the LSGs in the State with respect to their capacity of meeting local aspirations of development and establishment of the norms of decentralized and participatory self-governance;
 - (ii) Secondly, this Commission was enjoined by its terms of reference to review and assess, in a realistic manner, the resource capabilities of the State Government, the capacity of Local Self Governments (LSGs) to raise resources and the extent of functional devolution that has taken place. This Report, therefore, includes separate and specific treatment of these issues referred to in the terms of reference.
- 1.8 The Second State Finance Commission observed that lack of knowledge amongst the people's representatives about SFC reports and recommendations proved a serious handicap for them. It bears reiteration that the situation remained almost unchanged till the time the present SFC started functioning. In order to improve matters and facilitate effective dissemination of the recommendations down to the grassroots level, the Second SFC took upon themselves the task of drafting a summarized version of the report in Bengali and submitted the same to the State Government for wider circulation. Even that did not improve matters much.
- 1.9 This Commission (Third SFC), in course of its extensive tours to the districts, tried especially to elicit information in this regard and found to its utter dismay that but for a few rare exceptions, knowledge of SFC Reports remains at the level of mere hearsay. Interestingly, the only aspect of SFC recommendations known to most LSG functionaries was the term 'untied' fund. Even in respect of 'untied' fund allocation the LSG members were not aware of their rights to such funds as entitlements, nor the actual allocations prescribed by the SFCs. As such the LSGs failed to raise any voice demanding their rightful entitlements to be paid in consonance with SFC recommendations as also in timely instalments.

- 1.10 It has already been mentioned that the earlier two SFCs laid greater emphasis on the allocation of 'untied' fund to the LSGs to initiate the process of financial decentralization and the process of local self-governance. Based on some statements of the State Government in general and the Finance Minister in particular, in respect to the size of de-facto devolution of development expenditure, the First SFC decided to recommend a share of 16% of the State's net tax revenue to be allocated as entitlement of the LSGs in an 'untied' form.
- 1.11 The Third SFC, in course of its review, found that the State Government, notwithstanding its protestations otherwise, very largely failed to live up to its promises in this respect. This Commission felt it necessary to delve deeper into the matter and found that the basic lacuna remained in the area of proper devolution procedure itself. Further, the Commission realized that the issue of devolving functions, functionaries and funds need be treated as a composite whole to achieve the aim of self-governance and decentralized developmental planning through the LSGs. Further, the Commission felt that the problem of resources at the disposal of the LSGs would be largely resolved as soon as the functions, functionaries and funds for all developmental schemes and projects (both Central and State) are properly devolved with corresponding mapping of activities at different levels of the LSGs. Eventually, the actual need for 'untied' fund allocation should get limited to areas like, filling in critical gaps and provisioning for local projects and problems including maintenance of assets, not covered by programmes initiated from above (Centre and State). LSG bodies may spend 20% of 'untied' fund for maintenance of assets owned by / transferred to them.
- 1.12 The Third State Finance Commission after examining the whole issue in fair detail came to the conclusion that an allocation of around 5% of State's tax revenue amounting to a minimum of Rs.800 crore for the year 2008-09 should be devolved as 'untied' entitlement to the LSGs. The actual amount to be devolved for the subsequent four years till 2012-2013 should be adjusted progressively with the increase of the State's tax revenue collection with a minimum increase of 12% annually on a cumulative basis.
- 1.13 The earlier two Commissions (First and Second SFCs) laid greater emphasis on issues relating to funding and governance of the PRIs in the State. Municipal bodies have a much longer history and tradition of local self governance in this State dating back to the latter half of the colonial period. And as such, the municipal bodies had developed a modicum of limited local self governance much before the 74th Amendment of the Constitution of India was put in place. The PRI bodies, however, as units of self governance, are relatively young and had hardly any tradition of self-governance to fall back upon.
- 1.14 The first two Commissions, perhaps, felt the need of addressing the issue of PRI bodies more seriously and in greater detail. This Commission feels that such weightage

in favour of the PRIs might have created a sense of neglect amongst the representatives of municipal bodies. This Commission (Third State Finance Commission) made special efforts to address this issue of alleged imbalance and lack of attention to municipal affairs. The issue assumed greater importance in the context of faster urbanization taking place in recent years and the cumulation of attending problems confronting the urban LSGs of the State. Better availability of data furnished by the State Government departments and agencies connected with municipal affairs enabled this Commission to undertake the exercises with wider coverage and in greater analytical depth.

- 1.15 Having considered the Report of the Chairman, Nabadiganta Industrial Township Authority (NDITA) in response to queries from the Commission almost at the end of the SFC's term, it was decided to keep this unit (NDITA) out of the purview of the Third SFC's financial dispensation. NDITA happens to be an exclusive business area with hardly any permanent residency. As such the business establishments in the area should be able to take care of their municipal service needs.
- 1.16 Similar to the earlier two Commissions (First and Second), the Third SFC feels that the District Planning Committee (DPC) has a very important role to play in the scheme of things, as envisioned in the 73rd and 74th Amendments of the Constitution. The fact that the DPC has been given statutory status in the Constitution further reinforces this understanding. Planned socio-economic development in a decentralized manner to take place effectively needs a pivotal body to resolve the countervailing forces operating simultaneously in a dynamically moving society. In the view of this Commission, the DPC should be looked upon to play this crucial role. The DPC should be the body, which would integrate the plans from below (both urban and rural) into a cohesive whole and make the same consistent with the larger perspective of the State and the targets therein. A district level plan exercise will have to take into account all the financial, material and human resource aspects at the same time. Given such a role, the District Planning Committee (DPC), besides being a representative body (for both rural and urban sectors), has to be competent in terms of its technical capabilities. The DPC, therefore, may have to find ways and means to mobilize and make use of the wealth of expertise often available from outside its organizational ambit and if necessary, by going beyond district boundaries. This Report has reviewed the issue in detail and has come up with a few suggestions for favour and consideration of the State Government. The Commission feels that the issue of smoother integration of functioning of LSG bodies with parastatal bodies like regional Unnayan Parshads, Development Boards and Development Authorities (KMDA etc.) needs some attention. Besides the problem of functional overlap between such bodies and the LSGs, the question of incongruity between these bodies operating from outside the system of self governing LSGs enshrined in the 73rd and 74th Amendment of the Constitution seems to be apparent. This Report contains some suggestions in this respect for favour of consideration by the State Government.

- 1.17 A similar difficulty arises in respect to the continuing and expanding practice of allotting development funds at the exclusive discretion of the MPs & MLAs. Besides the issue of deviation from the principle of separation of powers and functions between legislative, executive and judiciary wings basic to the Indian Constitution, such practices have the potential of disturbing and distorting programmes and activities planned and implemented by LSGs. The Commission, therefore, feels that there is a need for a review of the issue.
- 1.18 The Commission feels that the idea behind the concept of 'untied' fund allocation to LSGs still remains somewhat unclear to its beneficiaries. The idea was mooted to enable the LSGs to autonomously develop and implement programmes focused on specific local problems not often addressed by programmes from above (Centre and State). Besides the common criterion of fund allocation on the basis of population, the SFCs took note of a number of indices of backwardness relevant for different levels of LSGs and assign specific numerical weights in constructing the combined index for 'untied' fund allocations. From a general review of 'untied' fund expenditure by LSGs it appears that there is considerable lack of attention to the aspects reflected through those indices. Without in any way putting restraint on the exercises of autonomous decision making process of the LSGs, the Commission would like to urge the LSG units to address areas of backwardness specific to the population of respective units and emphasize issues directly related to human resource development and narrowing of socio-economic disparities and removal of backwardness.
- 1.19 A debate on the nature of 'untied' funds, whether to be treated as plan or non-plan, has sometimes come up before the Commission in course of its deliberations. 'Untied' implies that such funds are not scheme specific and as per Planning Commission's criteria, they should fall under non-plan expenditure. But the way the 'untied' funds have been recommended as entitlement funds by both the Commissions here and also by the State Finance Commissions of other States, the same are similar to 'block grants' from the Central Government to the State Governments. Block grants are not scheme specific and the State Governments utilize them both for plan and non-plan schemes. In the similar manner, the LSGs utilize the 'untied' funds both for plan and non-plan schemes. The study of Institute of Social Sciences (ISS), Kolkata in 60 Gram Panchayats (GP) has reflected that the 'untied' funds have been utilized by the GPs for repair, up-gradation and extension of roads, for construction and maintenance of drains, culverts, and guard walls, construction / repair of office buildings, maintenance of office buildings, improvement of the infrastructure of schools/SSKs, Anganwadi centres, health centres, kitchen for cooking mid-day meals, development schemes for SC/ST and physically handicapped, improving the playgrounds of schools and colleges, providing civic facilities like sheds at bus stops, toilets near bus stops, street lights, providing drinking water by sinking tube wells, wells and spot sources, taking up works in social sectors and also providing infrastructure for facilitating economic activities. Given the insufficient amounts made available to the GPs, the outcome could not be spectacular but some of them at least paid attention to some

unconventional areas of work. None of them appeared wasteful expenditure. Some GPs made expenditure for construction of additional space and maintenance of existing office building and also for buying furniture, fittings and equipment, but they did it under compulsion because they get no funds for doing such works, their own revenue being too small.

- 1.20 Although it is true that fiscal decentralization is primarily a State issue, the preponderance of a large number of central schemes seem to hinder the process of such decentralization. According to an estimate, more than Rs.70,000 crore annually is passed on by the Government of India under different centrally sponsored and central sector schemes in the country, not always through the State Government. The major central schemes like Sarva Shiksha Abhiyan, Mid-day Meal Scheme etc. have remained out of the LSG domain and have thus impinged upon the autonomy of the LSGs. Allocations for only 7 programmes, which are of vital importance for self-governance of PRIs will reveal the extent of problems in this regard.

Table 1.1 Outlay of Flagship Central Schemes (Rs.in crore)

Sl. No.	Scheme	Ministry / Department	Allocation in 2005-06	Allocation in 2006-07
1	Sarva Shiksha Abhiyan	Department of Elementary Education	7,156	10,041
2	Mid-day Meal Scheme	Department of Elementary Education	3,010	4,813
3	Drinking Water Mission	Department of Drinking Water Supply	3,645	4,680
4	Total Sanitation Campaign	Department of Drinking Water Supply	630	720
5	National Rural Health Mission	Ministry of Health	6,553	8,207
6	Integrated Child Development Scheme	Ministry of HRD, Department of Women and Child Welfare	3,315	4,087
7	National Rural Employment Guarantee Scheme (including SGRY)	Ministry of Rural Development	10,000	14,300
Total			34,309	46,848

- 1.21 The States have been contesting on the issue of CSS programmes – the manner in which the Central Government encroach upon the limited fiscal autonomy enjoyed by the States. The unanimous decision of the National Development Council (NDC) to transfer the CSS schemes along with the fund involved has somehow remained unimplemented. For proper fiscal federalism the imbalance between the State and the Centre has to be addressed for a proper balance to be struck between the State and the local governments.
- 1.22 During the visit to the districts, some Blocks and GPs, the Commission had interaction with the representatives of PRIs, Municipalities and Corporations. The Commission met the Mayor of Kolkata Corporation, the Commissioner and the Councilors separately. The LSG representatives, though not very conversant about the role of SFCs and their recommendations, have generally expressed their dissatisfaction over the lack of clarity on functional devolution, non release of adequate funds and that too, in time, inadequacy of functionaries, on whom they don't have control and authority and various other issues.
- 1.23 The issue of the State's additional financial burden resulting from the recommendation of the ensuing State Pay Commission was given due consideration by the Third SFC, although the Commission did not receive any submissions from the State Government on this issue.

The Commission, however, feels that the additional resource requirements on account of pay revision should be met by augmentation of revenue collections of the State. It may be reiterated in this context that the Third SFC, in its estimates of the State's revenue potential, have shown ample scope for such augmentation. The revenue estimates projected by the Twelfth Finance Commission (CFC) were considerably higher than those made by the Third SFC.

The Third SFC strongly feels that the state employees' salary demands should not be posed against the issue of entitlements to the LSGs. The State Government should consider LSG entitlements as unavoidable commitments.

- 1.24 The Commission during the meeting with MICs and officials of Panchayats and Rural Development (P&RD) Department, Municipal Affairs (MA) Department and Finance Department pointed out the deficiencies in the matter of devolution of functions by proper notifications, non-implementation of SFC recommendations, non-functioning of the DPCs and the resultant failures of the LSGs, particularly, the rural local bodies in the delivery of services to the people through participatory measures. The Chairman in a meeting with the Chief Minister, assisted by the Finance Minister and officials had drawn his kind attention to the non-implementation of SFC recommendations and measures needed to be taken by the State Government to help the LSGs to grow as units of self-governance as contemplated by the Constitutional Amendments. The Chief Minister after giving a patient hearing requested the Commission to delve into

the issues seriously and assured due consideration of the issues on presentation of the Third SFC recommendations

Analysis of Terms of Reference

- 1.25 As per terms of reference, the Commission, in making its recommendations among other aspects, will have to take into particular consideration
- (i) the resources of the State Government;
 - (ii) the resource-raising powers of the Panchayats and Municipalities
and
 - (iii) the responsibilities entrusted upon the Panchayats and Municipalities.
- 1.26 As for (i), an attempt has been made to obtain an estimate of the resource position of the State Government for the years 2008-09 to 2012-13 to arrive at the extent of grants-in-aid to be passed on to the LSGs.
- 1.27 As for (ii), this item is related to 3(A)(b) and 3(B)(b) of the terms of reference concerning the measures needed to improve the financial position of the local government bodies. The Commission could not undertake this exercise to its satisfaction because of the non-availability of reliable data. An attempt has, however, been made to assess the own resource revenue (OSR) mobilization by the Panchayats at all the three tiers from whatever data that was furnished by some of the PRI units and data available from other sources. A similar attempt has been made to assess the own source revenue mobilization of the urban LSGs.
- 1.28 The OSR estimates of PRIs have been compared with the reports on own source of revenue (OSR) published by the Panchayat and Rural Development department (P&RD) for the years 2002-03 to 2006-07.
- 1.29 It is found that there is an increasing trend in the degree of resource mobilization by the Panchayats although the level is low in absolute terms when compared to other major States of the country.
- 1.30 So far as Panchayats are concerned, even the Zilla Parishads (ZPs) and the Panchayat Samitis (PSs) did not furnish the required data. The Commission has also worked out the resources made available by the State Government on various counts to the Panchayats of all the three tiers from the budget books of the State Government for the years 2004-05 to 2008-09 (Actuals for 2004-05 to 2006-07, RE for 2007-08 & BE for 2008-09)
- 1.31 Resources made available to the Urban Local Bodies (ULBs) by the State Government on various counts have also been worked out for the years 2004-05 to 2008-09

(Actuals for 2004-05 to 2006-07, RE for 2007-08 & BE for 2008-09) from the budget books of the State Government.

- 1.32 As for (iii), the division of responsibilities between the State Government and the local governments is the most vital issue of consideration for this Commission. For making recommendations on all relevant issues, this Commission has had to focus its attention to Articles 243G & 243W which empower the State Legislature to make appropriate laws for devolving certain powers and responsibilities to the LSGs to enable them to prepare plans and implement schemes for economic development and social justice.
- 1.33 The First and Second Finance Commissions appear not to have looked into this aspect of devolution of powers, probably on the presumption that the State Government will gradually devolve such powers and responsibilities to the LSG bodies. Both the Commissions went into the question of devolving finance to the local bodies without taking into account the functions i.e. activities and sub-activities assigned to the respective local bodies.
- 1.34 The Third State Finance Commission cannot avoid looking into this basic requirement, as sufficient time has elapsed in the meanwhile and also the terms of reference have specifically required the Commission to consider this. The Commission's study reflects that the State Government has made such provisions in the West Bengal Panchayat Act (Section 207 B) & West Bengal Municipal Act (Section 65) under which, the State Government is to transfer such powers and responsibilities to the LSGs by issuing notifications in the official gazette.
- 1.35 Such policy orientations with regard to decentralization of powers and the role of self-government units have been noticed in the budget statements made by the Finance Minister from the year 1997-98, the year just preceding the constitution of the State Finance Commission. The State Government has repeatedly made protestations of their commitment for decentralization of powers and grassroots planning for development.
- 1.36 The State Government has, however, not taken any formal step for devolution of functions to the Panchayati Raj Institutions (PRIs) as required under the Constitutional provisions as well as the West Bengal Panchayat (Amendment) Act, 1994.
- 1.37 In view of the above, the Commission felt constrained to proceed towards its obligations of financial devolution in the absence of functional devolutions by the State Government. After a lot of deliberations, the Commission, however, decided to proceed with its task of financial devolution keeping in view a possible scenario of actual devolution suggested herein.

Chapter II

REVIEWS

2.1 The State Finance Commission in pursuance of Articles 243I and 243Y, is to recommend principles, which should govern:

- (i) the distribution between the State & the LSGs of the net proceeds of State's own taxes, duties, tolls and fees;
- (ii) the determination of taxes, duties, tolls and fees to be assigned to the LSGs;
- (iii) grants-in-aid for them from the Consolidated Fund of the State.

2.2 The Commission is also to recommend measures to improve the financial position of the LSGs.

2.3 The important recommendations of the First Finance Commission were –

- (i) 16% of the net proceeds of all taxes collected by the State be transferred as 'untied' funds to the local bodies;

State Government accepted this and stated that this will be implemented on clear listing of the works under the State Plan Sector and District Plan Sector and districtwise disaggregation of departmental maintenance budget. This has, however, not been implemented. Listing of works under District Plan Sector & State Plan Sector has not been done as yet.

- (ii) Entertainment Tax to be transferred to local bodies;

Instead of transferring, the State Government decided to share 90% of the collected amount to the Municipalities and the Panchayats in the ratio 80:20. The actual releases, however, were much below the entitlements of both rural and Urban Local Bodies.

- (iii) The process of district planning should start from GP level and the functioning of the DPC should be reoriented accordingly;

State Government accepted this but did not implement this since the basic work of listing under State Plan Sector & District Plan Sector was not undertaken. Departmental maintenance budget also was not disaggregated districtwise.

2.4 The Second Finance Commission felt it necessary to submit an interim report for the year 2001-02 to enable the newly elected government to take into account the interim report while preparing the budget of 2001-02.

- 2.5 In the interim report, the Commission observed that the actions taken by the State Government in pursuance of First SFC recommendations have hardly met the purpose and method of entitlement recommended by the Commission in as much as the plan fund allocations to the LSGs from the fiscal year 1999-2000 have been made through different departments of the Government. The position of departmental releases to the ZPs as reflected from AG's actuals is given below:

Table 2.1 Position of Departmental Releases to ZPs as per AG's actuals
(Rs. in lakh)

1999-2000		2000-01		2001-02	
Budget	Actual	Budget	Actual	Budget	Actual
61,923.00	33,512.54	137,621.55	85,085.03	154,720.19	4,519.04

- 2.6 Panchayat and Rural Development Department reported the release of the following amounts during 2000-01 and 2001-02 in addition. Such releases have, however, not been confirmed by AG's actuals.

Table 2.2 Panchayat and Rural Development Department's claimed Releases
(Rupees in lakh)

Year	ZP	P S	GP	Total	(AG's actuals)
2000-2001	3,000.00	2,000.00	5,000.00	10,000.00	0.00
2001-2002	3,628.50	2,419.00	6,047.50	12,095.00	0.00

- 2.7 The State Government accepted the recommendation of providing funds to the LSGs as their entitlement in the proportion suggested by the State Finance Commission while the actual releases during the periods from 1996-97 to 1998-99 were 'nil' and for 1999-2000, 2000-01 and 2001-02 were made by the Departments to the Zilla Parishads only. Reasons for such actions have not been included in the ATR by the Finance Department. The same can, however, be found in Finance Department's reply to the Questionnaire to the 12th Finance Commission wherein it has been stated, '*Since transfer of a share of the proceeds from state taxes was to be made to the local bodies for the purpose of implementation of plan schemes and maintenance of assets, the State Government thought that it would be more useful to provide grants to local bodies out of the budget heads of different departments...*'. This was contrary to SFC's recommendations and such placements of funds practically served no purpose of the PRIs. Zilla Parishads did not have clear idea as to how to spend the funds or sub-allot the same to the Panchayat Samitis and / or Gram Panchayats. A close examination of the nature of the schemes implemented with amounts shown as release to the Panchayati Raj reflects that the ZPs implemented mainly the departmental schemes out of those funds. For example, funds released by the PAR Department were utilized for schemes which included the construction / repair / renovation of Government buildings like Circuit house, SDO office etc. Similarly, Agriculture and Fisheries Departments' funds were utilized for implementation of the departmental

schemes. As such, actual amount of Rs.335,12.54 lakh, Rs.85,085.03 lakh and Rs.45,519.04 lakh released in 1999-2000, 2000-2001 and 2001-02 respectively to the Zilla Parishads in the name of devolution of funds to the Panchayats have, in fact, been released for the implementation of departmental schemes and not as 'untied' fund for Panchayat plan initiatives. The action was, therefore, hardly in consonance with the recommendations of the State Finance Commission. In fact, substantial amounts of such funds reportedly remained unspent in some of the Zilla Parishads for years together. The actual position of expenditure was not available with the Panchayat and Rural Development Department as there was no system of monitoring expenditure of funds thus released by the Departments. For the year 2002-03, the State Government changed its stand and budget provisions of Rs. 686 crore were made for two nodal departments of LSGs – Rs. 546.15 crore for P&RD Department. and Rs. 139.85 crore for MA Department. to be released to the rural and Urban Local Bodies respectively. Actual release of funds by the Finance Department was, however, 'nil'.

- 2.8 Some of the recommendations such as collection of irrigation rates by the Panchayats, utilization of Regulated Market resources by the District Planning Committees etc. have been accepted by the Government but not implemented at all. No efforts appear to have been taken to implement them.
- 2.9 The issue of deployment of staff with the Panchayati Raj institutions was also accepted by the State Government for implementation after working out the details. But the same has not been done as yet and hardly any efforts appear to have been made in this respect by the State Government.
- 2.10 The Second SFC initiated its works with the task of reviewing the actions taken by the Government on the recommendations of the First SFC and its impact on LSG's functioning. The Commission submitted its final report on 6th February, 2002. The recommendations were supposed to cover the financial years 2002-03 to 2006-07. The main recommendations were:
- (i) 16% of State's own net taxes was to be devolved as entitlement fund as 'untied' grants;
 - (ii) Entitlement fund of minimum amount of Rs. 700 crore should be provided in the budget and LSG unitwise entitlement to be included in a supplement to the budget;
 - (iii) The existing arrangement of sharing of Entertainment Tax at 80:20 ratio between Municipalities and Panchayats may continue. This was accepted, sharing being done after deducting 10% as collection cost.
- 2.11 The report remained unattended till July, 2005 and was laid on the table of the Assembly with ATR on 15th July, 2005. In the ATR, instead of linking the quantum of the entitlement fund with the State's own tax revenue, the Government decided to

allocate maximum amount possible out of its resources, having regard to the various liabilities of the State Government and the LSG units.

- 2.12 Rs. 350 crore was provided in the budget of 2005-06 as ‘untied’ entitlement. The Government. committed to try to maintain the devolution at least at that level of Rs. 350 crore. No comment about LSG unitwise supplement to the Budget was given in the ATR.
- 2.13 Second SFC funds provided to Panchayats were released under major head of account 2515 (Demand no.40) and to ULBs under major head-2217 (Demand no.39).

Table 2.3 Budget provisions and actual release of Second SFC funds (Rs.in lakhs)

Year	Budget	Actual
2002-03	68,600.00	66.64
2003-04		175.00
2004-05		
2005-06	34,987.00	34,146.45
2006-07	34,987.00	19,797.00
2007-08	34,987.00	34,987.00*
2008-09	34,987.00	

* Revised

Table 2.4 Break up of release of Second SFC funds to PRIs & ULBs (Rs.in lakhs)

Year	Budget		Actual	
	PRIs	ULBs	PRIs	ULBs
2005-06	27,829.00	7,158.00	27,060.15	7,086.30
2006-07	27,829.00	7,158.00	14,008.00	5,795.00

- 2.14 Position of release of funds on account of Entertainment Tax (including Luxury Tax) to Panchayats (20% x 90% x tax collection) and to Municipalities (80% x 90% x tax collection) under head of account – 3604 is given in Table 2.5 (pg.18)
- 2.15 It appears from that table that there has been substantial shortfall in actual release though the State Government agreed to pass on to the local bodies a definite share of Entertainment Tax. Similarly, the State Government is supposed to pass on certain share of Profession Tax to the local bodies and Taxes on vehicles to the Urban Local Bodies. The principles of sharing these two taxes were not stated. The amounts passed on from Profession Tax during the five years (2002-03 to 2006-07) were Rs. 0.00, Rs. 479, Rs. 909, Rs. 897 & Rs 962 (lakh) respectively for the Urban Local Bodies and Rs. 0.00, Rs. 45, Rs. 0.3, Rs. 13, & Rs.0.00 (lakh) respectively for the Panchayats.

Similarly, amounts passed on from Taxes on vehicles were Rs. 0.00, Rs.0.00, Rs. 0.00, Rs. 2,189 & Rs. 2,308 (lakh) respectively for the Urban Local Bodies.

- 2.16 So far as Second Finance Commission recommendations are concerned, the State Government has actually not accepted the major recommendations of the Commission. The statement in the Action Taken Report dated 15.07.2005 that the Government will try to maintain the devolution at least at 50% level of the minimum amount of Rs. 700 crore recommended for the first year can hardly be termed as acceptance of the recommendations. Moreover, the State Government took such a stand and actual steps only in 2005, i.e. after three years of submission of the Report. The recommendation was thus implemented only half-heartedly from 2005-06, when the budget provisions totalling Rs.350 crore were made in the departmental budget of P&RD Department and MA Department – Rs. 278.29 crore for rural bodies and Rs. 71.58 crore for urban bodies. The same budget provision was repeated for the years 2006-07, 2007-08 and 2008-09 also. Incidentally, the actual release of Rs. 341 crore (against the budget of Rs.350 crore) in 2005-06 was only 3.28% of the State's own tax of Rs. 10,387 crore. The position worsened in 2006-07, when the actual release was Rs. 198 crore (against the budget of Rs. 350 crore) which was only 1.69% of the State's own tax of Rs. 11,694 crore. It is worth mentioning that while accepting the basic recommendation of providing an entitlement fund for the rural and Urban Local Bodies, the State Government stated in the ATR, '*...Instead of linking the quantum of the entitlement fund with the State's own tax revenue the Government has decided to allocate the maximum amount possible out of its resources ...*' This appears to be contradictory to Constitutional provisions and the State Government's own terms of reference for the State Finance Commission, which was required to make recommendations as to the principles which should govern distribution of the net proceeds of taxes, duties, tolls and fees leviable by the State, implying thereby the share (certain percentage) of the net proceeds of State's own taxes, duties, tolls and fees.
- 2.17 In the context of the above, this Commission felt the need to find out the reason as to why the State Government could not accept some vital recommendations which were supposed to guarantee the strengthening of self-governance by the LSGs and also could not implement even those recommendations which have been accepted by the Government. In determining the share of taxes to be devolved to the local governments the First Finance Commission wanted to find out actually what amount was going to the districts particularly to the LSGs, both rural and urban. The data bases relating to both the Government departments and the LSGs were, however, very poor. The First Finance Commission therefore relied on the budget statements of the Finance Minister. The basic recommendation of devolution of 16% of State's own tax revenue to LSGs, made by the First SFC and adopted by the Second SFC also, was based on the Finance Minister's Budget Statements that more than 50% of plan allocation was already going to the districts in mid 90's. To quote from First Finance Commission, '*The information we got was incomplete and entirely unsatisfactory. However, the Chief Minister and*

the Finance Minister mentioned on several occasions that about one half of the plan budget is being spent for the districts every year'.

- 2.18 The Finance Minister stated in his 1994-95 Budget Statement that it has been possible to allocate about 59% of plan expenditure for implementation in a decentralized manner on the basis of decisions of the district and block planning committees and that in the recent years, this percentage of decentralization has been to the tune of 50 per cent.
- 2.19 The First SFC accordingly calculated the entitlements to the LSGs (paras 5.16 & 5.17). At least 50% of the plan expenditure of Rs. 1750 crore i.e. Rs. 875 crore in 1995 was supposed to have been allotted for the districts. Rs. 875 crore constituted about 25% of the State's own tax revenue (Rs. 3,680 crore) in that year and this was considered necessary to protect the level of decentralization reached by the State at that time. Rs.875 crore could again be in the form of devolution and grants implying thereby that a part of the fund will go as tax devolution and other part as grants (entitlements). While indicating no figure as tax devolution, the First SFC indicated that 16% of Rs. 3,680 crore i.e. about Rs. 590 crore could go as entitlements (grants) to the LSGs.
- 2.20 Second SFC followed the same principles and recommended 16% of State's net tax collection to be devolved to the districts as 'untied' entitlements to the LSGs. For arriving at the amount to be devolved, Second SFC referred to their Interim Report with the recommendation of minimum of Rs. 700 crore, which was about 10% of net tax proceeds of Rs.7,902 crore in 2001-02 BE (11% of Rs.6505 crore -actual) as entitlements in the first year, to be increased gradually to 16% level of each year's tax revenue from the next year 2002-03. Rs. 700 crore recommended and sub-allocated to the LSG units was hardly around 10% during the initial years of coverage and less than 10% during the later years (7.05% for 2004-05 & 6.56% for 2005-06) going by the AG's Actuals of State's own tax revenue. The general notion regarding acceptance of the recommendation of 16% of net tax revenue for the LSGs by the Second Finance Commission is thus imprecise, and somewhat confusing.
- 2.21 Since the AG's actuals are available now, one can very well make an attempt to find out what went wrong with the implementation of the recommendations. The analysis of the budget Actuals shows that only about 38% of plan funds (and not more than 50% as claimed) were spent in the districts by the line departments along with the parastatal organisations like SJDA, HDDA, CADDC, Sunderban Development Board etc. in 1995-96. This 38% included the huge salary component for the teachers of primary and secondary schools, health sector employees, health care, anganwadis, supervisors of ICDS projects... etc., which by no means could go to the LSGs under the prevailing status of functional devolution. If the salary component is excluded, the percentage drops down to 31%-32% and the major percentage of that expenditure incurred in the districts was spent mainly by the line departments and only a small part was allotted to the LSGs.

- 2.22 As shown above, in 2001-02 the line departments released Rs.455.19 crore to the ZPs against their budget provision of Rs.1547.20 crore. Moreover, the amounts released were scheme specific, whereas the Finance Commission's recommendation referred to 'untied' grants. Successive Finance Commissions appear to have not distinguished between plan and non-plan funds. For working out the percentage of tax share and grants, they went by the Budget Statement of the Finance Minister relating to plan funds only, whereas these entitlements were recommended mainly as 'untied' non-plan funds. The State Government, on the other hand, released the amount as plan funds. This was perhaps the major reason for the inability of the State Government to implement the basic recommendation of 16% of State's net tax revenue to be given to the LSGs as 'untied' grants. It is hard to understand why the Finance Department did not point out in the ATRs such difficulties in implementing the recommendations of the State Finance Commissions.
- 2.23 The earlier two Commissions did not adequately address the basic issues of decentralization (i.e. devolution of functions to the LSGs) enunciated in the Constitution. The State Government was required to devolve the subjects / functions to the LSGs from amongst those included in Eleventh and Twelfth Schedules. The subjects / functions had to be assigned to the three-tier Panchayats and Municipal bodies. Moreover, subjects / functions carry no operational meaning unless divided into activities and sub-activities because of the need to ensure role clarity in the functional mapping of the three-tier rural local bodies as well as that of the State.
- 2.24 Most probably, the Commissions were under the impression that the State Government was going to devolve the functions shortly. But this did not happen. The State Government did not, in fact, take any action for devolution of functions to the PRIs as required under the constitutional provisions as well as the West Bengal Panchayat (Amendment) Act, 1994.
- 2.25 Regarding the functionaries also, in terms of the Memorandum dated 24th May 1999, the services of the Line Department Officials were to be made available to the respective tiers of the Panchayat bodies / Municipalities with appropriate ex-officio designation signifying their association with the respective LSGs. The LSG bodies were supposed to have the power to assign specific functions and jobs to the Government staff and officers, whose services were thus placed in the LSGs and additional designation conferred on them. The local bodies would also have the power of supervision of the day to day work of such employees. Unfortunately, this decision of the Cabinet has not been translated into action till today and the LSGs have been carrying on their functions, though mainly agency functions, with very inadequate staff, especially in respect of technical personnel.
- 2.26 The 74th Amendment of the Constitution provides for the constitution of District Planning Committee (DPC) as a tool for local planning to consolidate the plans prepared by the Panchayats and the Municipalities in the district and to prepare a draft

development plan for the district as a whole. It has to play the role of co-ordination and integration as well as enhancing the quality of the plan through consultations taking into account larger spatial and regional developmental perspectives.

- 2.27 West Bengal was one of the early States to constitute DPCs under the West Bengal DPC Act, 1994 headed by the Sabhadhipatis of ZPs. District Magistrates are the Secretaries of the Committee. In the Act, there are provisions for inducting economists and social and political workers of eminence in the DPC. DPCs have, however, not been able to perform these duties satisfactorily and efficiently. This issue has been dealt with in more details in a separate section.
- 2.28 The DPCs appear to be preparing the district plans as routine exercises. The Commission had an interaction with the Members of the State Planning Board about the functioning of the District Planning Committees. All the four Members, whom the Commission could meet, expressed their disillusionment about the functioning of the DPCs in the State. The plan documents so far prepared by the districts, do hardly contain the proposals supposed to be carved out of the analysis of data on various sectors of the districts. Also, there is hardly any consideration of resource availability for implementation of the proposals. The Members further opined that hardly any steps have been taken by the State Government / State Planning Board to improve such ineffective functioning of the DPCs during the last few years. District Plans prepared by the DPCs have thus become meaningless exercises and they are likely to be continuing so unless proper direction is worked out and steps taken accordingly by the State Government.

Table 2.5 Position of release of funds on account of Entertainment Tax
(Rs.in lakh)

Year	State Collection	Panchayats		Urban Local Bodies	
		Entitlement	Release	Entitlement	Release
2000-01	13,809.29	2,485.67	0.00	9,942.68	4,647.96
2001-02	8,981.38	1,616.64	617.31	6,466.56	0.00
2002-03	4,715.54	848.79	0.00	3,395.16	0.00
2003-04	5,196.76	935.41	0.00	3,741.64	4,751.24
2004-05	6,014.02	1,082.52	997.52	4,330.08	4,108.59
2005-06	7,960.90	1,432.96	2,458.11	5,731.84	4,023.83
2006-07	5,607.03	1,009.26	3,002.30	4,037.04	4,907.63
2007-08	10,043.00	1,807.74	NA*	7,230.96	NA*
Total of 2000-01 to 2006-07	52,284.92	9,411.25	7,075.24	37,645.00	22,439.25

*NA (Not Available)

Chapter III

PANCHAYATI RAJ INSTITUTIONS

Devolution of Functions

- 3.1 If service delivery to different classes of people is the foremost consideration of governance, there should be minimum distance between providers and consumers of services. In India, there existed a mismatch between what is desirable in terms of responsibilities of different government tiers i.e. providers for service delivery and what the legislation mandates, and also a mismatch between what is mandated and what is implemented. The top down bureaucratic approach has failed in the delivery of basic education, health, drinking water, sanitation, employment programmes and many other public services. Systematic failure in delivery of services from basic education to employment generation programmes suggested the need to build participatory measures into the system incorporating local knowledge, assessing local need and creating transparent procedures.
- 3.2 It is basically to meet such discrepancy/mismatch that the 73rd and 74th Amendments in the Constitution were enacted by the Parliament in 1993, adopting the Panchayati Raj system as the alternative approach. The Panchayati Raj system built on the central principle of democratic representation at all levels has, however, not changed the situation much. The ground level reality indicates that the delivery of most public services in rural India still continues mainly through State line departments, even for sectors where some degree of legal devolution has happened. Although the PRIs in some States have played increasing role in certain aspects of delivery, their ability to influence outcome has been limited, the reasons being the lack of clear allocation of responsibilities, inadequate access to discretionary funds, lack of powers over state level functionaries and inadequate local capacity. Changing this scenario naturally involves large scale systemic changes.
- 3.3 The 73rd Amendment of 1993 gave legal status to the Panchayats defined as the institutions of self government that are elected for a period of five years on the basis of universal adult franchise. The Amendment assigned key development subjects like primary education, primary health, water and sanitation, poverty alleviation and employment programmes, public distribution system, women and child development etc. to PRIs. The process of transfer and the specific role for PRIs in these subjects were, however, left to the State Governments. Article 243G of the Constitution of India provides that the legislature of a State may, by law, endow the Panchayats with such powers and authority.....to enable them to function as institutions of self-government. The word 'may' in Article 243G implies that the powers and authority given to PRIs are entirely at the discretion of the State Governments and since the

provisions of the Article are recommendatory and not mandatory, the State Governments can set the limits on the role of PRIs. Schedule XI is an indicative list of powers that State Governments may transfer to Panchayats. It does not confer exclusive powers on Panchayats and there exists concurrence between the PRIs and State Governments.

- 3.4 The State Governments have taken full advantage of this ‘non-mandatory’ nature of the constitutional provision. Devolution varying widely across States has generally remained weak in most of the States, as a result.
- 3.5 The West Bengal Panchayat Act, 1973 was modified to bring it in conformity with the provisions of 73rd Amendment in 1994 by insertion of Section 207B making provision for transfer to a Panchayat such powers, functions and duties as are exercised, performed and discharged under any law made by the State Legislature or otherwise *by order published in the official gazette*, in relation to any or all of the matters included in Schedule XI. To take care of contradictions and ambiguities, Act 1994 provides under Section 207B(3), ‘where any powers, functions or duties conferred by or under any other law for the time being in force, are transferred or delegated to a Panchayat, such law shall have effect as if this section had formed a part of such law and thereupon such law shall be deemed to have been amended accordingly.’ In spite of such provisions, made in the Panchayat Act, the State Government has not formally devolved the functions and this has led to the overlap of functions and ambiguities in the specific role to be played by the different tiers.
- 3.6 In the absence of exclusive powers given to the Panchayats, there should not have been any conflict between the Panchayat and a parallel body exercising the same powers. The concurrence of powers could prove to be enabling for Panchayats and could ensure a more efficient delivery of services. The subjects included under Schedule XI require a complex interaction of institutions at different levels of government, so that all schemes/functions and matters related to subjects are implemented efficiently. For example, primary education involves curriculum design, monitoring and evaluation, enrolment of pupil, school construction, procurement of equipment, appointment of teachers, management of operations including management of mid-day meal scheme etc. – a large range of activities and sub-activities, which can be assigned to different tiers of government starting from State to Gram Panchayat for efficient delivery of services. The West Bengal Primary Education Act empowers the State Government to perform all the key functions related to primary education through the State department and it does not address the role of PRIs in primary education. The West Bengal Primary Education Board performs all the major functional responsibilities. The problem is made more complicated by the centrally sponsored schemes. Although Primary Education is a State subject, the Central Government used to run a number of centrally sponsored schemes, which have now been integrated into a single scheme under the name Sarva Siksha Abhiyan (SSA), which aims at imparting education up to class VIII. Although the Government of India (GOI) guidelines provides for

implementation of the key activities of this scheme through the PRIs, this is not followed in West Bengal and Panchayats have no effective role in SSA programme here.

- 3.7 The allocation of responsibilities across the governments including PRIs is, therefore, characterized by ambiguity in terms of specific roles to be played by each tier of government and by concurrency in the roles assigned. Functions devolved to Panchayats are governed by State or Central legislations. Since different governments will have some responsibility in respect of a sector, the functional jurisdiction for each level of governance would necessitate breaking down of sectors into services, and then decomposition of services and devolution of activities and sub-activities to the specific tiers of government. Thus steps involved in the exercise of distribution of functions among different levels of governance should be identification of individual sectors, reduction of a sector into a number of services, decomposition of each service into activities, and allotment of the activities to different levels of governance on the basis of some criteria. About the criteria, one can take resort to the accepted fiscal decentralization principles, according to which the criteria should be based on economies of scale, externality, equity, heterogeneity of demand, information needs, community participation and accountability. A general devolution of functions to PRIs will hardly serve the purpose. This is applicable for all the basic services like primary health care, water supply and sanitation, women and child development, public distribution system, SC/ST welfare etc. Further, in delineating the distribution of responsibilities among State and local Governments at different levels for the discharge of individual activities of a service, the State Government has to be guided by the principle of subsidiarity.
- 3.8 In West Bengal, there has been a general devolution of functions to the PRIs under the Panchayat (Amendment) Act, 1994, and such devolution has hardly helped. The position of decentralization has further been complicated in terms of what is mandated and what is implemented in West Bengal. Section 207B of West Bengal Panchayat (Amendment) Act, 1994 requires devolution of powers, functions and duties to the PRIs *by order to be published in the official gazette*. Unfortunately, this obligatory step of publishing the order in the official gazette giving force to the legal provision has not been taken in respect of any of the subjects as yet. Instead, attempt has been made to work out Activity Mapping in respect of 16 subjects only in 2005 (Given in Annexure XII). As stated by Panchayat and Rural Development Department in the Annual Report, 2006-07 – ‘The responsibilities for implementation of Programmes, under the administrative control of Panchayat and Rural Development Department, have been devolved upon the Panchayats from the very beginning, but formal devolution was accomplished on 25.07.2006 through executive order No. 3969-PN/O/I/4P-1/05. Specific activities under each of the programmes have been identified and assigned to one or the other tier of the PRIs. For attributing such activities, mapping of activities has been done following the principle of subsidiarity.’ Even the nodal department (P&RD) has devolved its functions to different tiers of Panchayats by issuing

executive order. It is difficult to understand what prevented the department from issuing formal notifications published in the official gazette as required under the law. Even this limited effort has not been translated into action. All the 16 departments have not complied with the request of issuing orders. All these happened in spite of good intention and positive attitude of the State Government towards decentralization as revealed in the policy decisions in the Budget Statements from the year 1997-98, the year just preceding the constitution of the State Finance Commission.

- 3.9 In 1998-99 budget, setting up of secondary schools in each of the 341 blocks, under the supervision of Panchayat Samitis and management of education committees with teachers to be recruited on the basis of accountability and 341 new Primary Health Centres under the supervision of the Panchayat Samitis with doctors and other staff to be recruited on the basis of contract, was announced. 1999-2000 budget announced that the Panchayats and the Municipalities will be directly involved for decision - making in more than 50 per cent of the total plan outlay. 2000-01 Budget Statement added that following the recommendations of the State Finance Commission, the plan budget of each of the relevant departments has been divided at two levels- the State level subjects and the district (and below)-level subjects. 2001-02 & 2002-03 Budget Statements repeat the same commitment of the State Government. From 2004-05 onwards Budget Statements give stress on people's participation with the Panchayats and Municipalities, formulation of plans at the GP, Block and district levels and Municipalities and implementation of the schemes with the participation of local people.
- 3.10 That such a positive decision of devolution of powers was taken by the State Government is also reflected from the State Government's replies to the 12th FC questionnaire, wherein the State Government reported, *'It was decided that the planning process would be decentralized and the subjects indicated in the Eleventh and Twelfth Schedules to the Constitution would be transferred to the Panchayats and Municipalities respectively. The administrative departments were also given instructions to identify and transfer district level schemes to the local bodies along with funds.'* Memo no. 1415/P/2M-6/99 dt. 24.05.1999 issued by the Chief Secretary indicated that the State Council of Ministers in their meeting held on the 10th May, 1999 resolved to implement the provisions of the 73rd and 74th Amendments of the Constitution and to extend and formally strengthen the process of participatory decentralized planning through the local self-government of Panchayats and Municipalities and in view of that, the Governor was pleased to order that the subjects covered under the Eleventh Schedule and Twelfth Schedule to the Constitution of India were hereby transferred to the Local Self-Governments in the three-tier Panchayats and Municipal bodies. It was further indicated that a Cabinet sub-committee headed by the Chief Minister, will be constituted to over-view the process of such transfer of items included under the Eleventh Schedule and Twelfth Schedule to the Constitution and for strengthening the decentralized planning process.

- 3.11 The Cabinet decision of transferring the subjects to the three-tier Panchayats was to be given effect to by issuing appropriate notifications transferring such powers, functions and duties in the official gazette in terms of Section 207B of West Bengal Panchayat (Amendment) Act, 1994. Notwithstanding such repeated policy declarations, such formal notifications appear to have not been issued as yet. The Cabinet sub-committee also does not appear to have taken the follow up action. While it has been repeatedly announced that the plan budget of each department has been decomposed into State level and District level components, in reality, the same is yet to be undertaken.
- 3.12 .In such circumstances, the State Government, if it really wants empowerment of the decentralized units, people's participation in planning and implementation of schemes for social and economic improvement and quality services to people, should first issue notifications as required under 207B of the Panchayat (Amendment) Act, 1994 in respect of the subjects/functions, sought to be devolved. Since it may not be feasible for the State Government to devolve all the subjects/functions at a time, to start with, it will be desirable to identify certain basic subjects and core services without which the vision of PRIs as self-governing units cannot be fulfilled. The important subjects that need to be devolved immediately in terms of the criteria mentioned hereinbefore are -
- (i) Elementary education, adult and non-formal education, rural libraries;
 - (ii) Primary health-care & family welfare;
 - (iii) Drinking water and sanitation;
 - (iv) Civic services, rural roads and rural infrastructure;
 - (v) Public Distribution System;
 - (vi) Rural housing;
 - (vii) Poverty alleviation and employment generation schemes;
 - (viii) Women and child development;
 - (ix) Welfare of weaker sections of people – SC/ST, minorities;
 - (x) Cultural activities-particularly folk and tribal culture;
 - (xi) Agriculture (Extension);
 - (xii) Minor irrigation.
- 3.13 Notifications on devolution of functions should then be followed by proper Activity Mapping done on the principle of subsidiarity taking into consideration the criteria discussed above.

- 3.14 It may not be irrelevant to mention the reasons why the Commission is suggesting the subjects to be devolved immediately to the PRIs. Take the case of primary education. In West Bengal at present primary education is delivered through two parallel systems – the main stream primary education delivered primarily through funds obtained from the SSA programme and the State Government. The activities are governed through the West Bengal Board of Primary Education, which is responsible for major policy decisions. At the district level, District Primary School Councils are responsible for operational activities. School Education Department is the nodal department for administering the primary education under this stream. Parallel to this system, the Panchayats and Rural development department introduced the alternative para-teacher scheme, Shishu Shiksha Karmasuchi (SSK) in 1997-98 with the objective of providing primary education facilities to students in areas without access to the formal education system. In the case of SSK programme, the PRIs have a stronger role in implementation. There have been a number of studies conducted by various organizations including Pratichi, the NGO sponsored by the Nobel Laureate Amartya Sen in recent years and all of them have come out with the observation that the services provided by the SSKs are superior to those by the primary schools run by the District Primary School Councils. The reasons are quite obvious. The limited involvement of the Panchayats through the Village Education Committees (VECs) has not helped. SSKs being managed by the PRIs are better supervised and participated. This system has brought forth the benefit of decentralization in terms of cost reduction and quality improvement. Being encouraged, P & RD Department started Madhyamik Shiksha Kendras (MSKs) under the alternative system of primary education in 2003-04 to extend the coverage up to Class VIII. Members of the Managing Committees of the SSKs and MSKs are mostly the guardians and the Panchayat functionaries. This stream of primary education is being implemented through the Paschimbanga Rajya Shishu Shiksha Mission (PBRSSM). To ensure quality of functioning of the schools, the Mission conducts training of the Members of the Managing Committees, Panchayat Members, officials associated with the programmes, the Academic Supervisors, the Sahayikas (teachers of SSKs) and Samprasarakas (teachers of MSKs).
- 3.15 As of March 2006-07, 16,054 SSKs with 14,88,107 learners and 1752 MSKs with 2,85,006 learners are functioning in the State. 29.8% and 12.0% of the students of SSKs are from the Scheduled Castes and Scheduled Tribes and 50.1% of all students are girls. The SSKs are catering more to the children belonging to the ST community. Number of students in class IV increased from 1.79 lakh during 2005 to 2.19 lakh during 2006, which amounts to an increase of 22% against a general increase of learners by around 4%. This indicates improvement in retention and school completion rates. Generally, local women with minimum education level of class X standard are engaged as teachers of SSKs. In the context of the above discussion, one would definitely argue that Primary Education should be devolved to PRIs with proper Activity Mapping and the present system of primary education through District Primary School Councils controlled by the West Bengal Board of Primary Education should be replaced by the system of decentralized primary education through the PRIs.

- 3.16 Similar results are sure to come if the PRIs are empowered to manage and run the primary health programmes, rural water supply and other programmes suggested above. Particular mention may be made of the public distribution system, which has created so much of furore and resentment among people in the recent past. Efficient management of public distribution system needs close supervision and involvement of people's representatives
- 3.17 The central objective of India's rural decentralization is to give voice to the people and bring the Government closer to the rural people. The needs of the rural poor in India and so in West Bengal include basic education, health, drinking water and sanitation, employment generation programmes etc. If the quality of their lives is to improve, services in these key sectors need to reach the rural poor. But despite the sound rationale of decentralization, despite the range of Central and State Governments schemes for rural development, the reality is that services continue to fail in rural areas. Even where they are delivered, the quality is low. The evidence shows that the current state of basic education delivery in rural Bengal is far from effective and satisfactory – in attainment, in provision of the basic services and in learning achievement. Teacher absenteeism and non-teaching are reportedly quite rampant. In the health sector, the indicators of failing services appear to be beset with high absenteeism in doctors, low quality in clinic care, low satisfaction levels with care (courtesy, amenities) and rampant corruption. This has resulted into rapid growth of private sector making the health services quite costly. Although drinking water and sanitation is a State subject, this sector is predominantly a sector of intervention from the Centre through its schemes. Central initiative to provide adequate drinking water in the rural areas had led to emergence of so many centrally sponsored schemes with rigid guidelines from the Government of India, which have not always been helpful and effective. Similarly, the sector of employment programmes has also been the domain of the predominance of central guidelines.
- 3.18 For principles of allocation of functional responsibilities among Governments – State Government and three-tier Panchayats, the report of the World Bank study 'India - Rural Governments and Service Delivery', Volume I: Executive Summary June, 14, 2006, sponsored by the State Government suggesting the following, may be of relevance.
- (i) Giving the lowest level of Government – the Gram Panchayat – the responsibilities of asset creation and operation & maintenance (O & M), while involving it in the planning process through the gram sabha;
 - (ii) Giving the middle tiers, such as the Zilla Parishad and Panchayat Samiti, responsibility for human capital development and monitoring and evaluation (M&E) of outcomes;
 - (iii) Giving higher levels of Government the responsibility of policy and standards; and

- (iv) Gradually moving away from guidelines based centrally sponsored schemes (CSS) towards fiscal transfers through the State's consolidated fund.

3.19 Taking once again the example of primary education, one can suggest the allocation of functions and sub-functions to the three tier Panchayats and the State Government, as indicated below:

- (i) Gram Panchayat – Day to day administration and running of primary schools, enrolment, retention, supervision and mid-day meal scheme, construction and maintenance of school building and related infrastructure, recruitment of sub-staff, if any;
- (ii) Panchayat Samiti – Printing of books and other kits, teachers' ongoing evaluation, placement of teachers, transfer, promotion and disciplinary actions;
- (iii) Zilla Parishad – Recruitment of teachers and empanelment, training of teachers, management of teacher training institute;
- (iv) State Government – education policy, curriculum and standard setting, accreditation.

3.20 Similar exercises can be done for other basic sectors like primary health care, rural water supply etc. and functions and sub-functions can be devolved to the different tiers of Panchayats and State Government accordingly. The discussions above are illustrative in nature and are being presented as suggestions only. The State Government may, however, adopt any other criteria for decomposition of the services if that help improving the quality of services, participation of people and ensure a step forward towards self-governance.

Place of Parastatals in the devolution process:

3.21 The position of parastatal bodies, both in rural and urban areas, is to be determined in the scheme of devolved functions. Department of Sunderban Affairs in charge of the developmental activities in Sunderban areas covering parts of two districts, namely, North and South 24 Parganas operates through the Sunderban Development Board. If the State Government devolves some functions to the three-tier Panchayats, which are now being dealt with by the Sunderban Development Board, the position of the Board vis-à-vis Panchayats has to be clarified properly. The Board may still continue to work as agent of the respective Panchayats or the finance and functionaries of the Board may be placed with the Panchayats. Similar exercises will be necessary in respect of rural parastatal bodies like Paschimanchal Unnayan Parishad, Uttar Banga Unnayan Parishad etc. Parastatal bodies in the urban areas like KMDA, HDA, ADDA, SJDA enjoying independent separate entities are now infringing on the activities under the jurisdiction of ULBs. Under the decentralized system, their position vis-à-vis the position of local bodies has to be determined and notified similarly.

Financial position of the Panchayats

- 3.22 Finance follows functions: The assignment of expenditure responsibility to local governments should be matched by the assignment of revenue responsibility. Revenue powers to local governments should link revenue and expenditure decisions. The principal instruments for shifting the emphasis from one level of government to the other under the decentralized fiscal system are revenue assignment, expenditure assignment and the distribution of inter-governmental transfers. All of these depend on the discretion of the State Government, based on the importance attached by the State Government to the three tier PRIs and ULBs.
- 3.23 As for West Bengal, the fiscal system is heavily dominated by the State Government. As per the World Bank study, the State Government raises 96 per cent of all revenues. Only about 6 per cent of total revenues of GPs is derived from Own Source of Revenue (OSR) and 94 per cent comes from grants and transfers, of which 70 per cent from Central Government and 24 per cent from State Government.
- 3.24 OSR figures and Central grants released directly to the Panchayats as per Panchayat & Rural Development Department's reports and grants released to the PRIs from the State Budget as per AG's actuals, however, reflect that only 4.41 per cent of GP's revenues was derived from OSR and more than 95 per cent from the Governments in 2004-05. The percentages of OSR of GPs in 2005-06 and 2006-07 were only 2.97 and 3.42 respectively. The position of OSR in relation to total revenue of the PRIs in all the three tiers were 5.10 per cent, 3.63 per cent & 4.70 per cent for the years 2004-05, 2005-06 & 2006-07 respectively.
- 3.25 The revenue sources of the Panchayats consist of – (i) own revenue (ii) inter-governmental transfers in the form of tax shares, costs of assigned schemes and grants-in-aid, (iii) loans from financial institutions and Government and (iv) public contributions/donations. Two sources of own revenue are tax and non-tax for GPs and only non-tax for PSs and ZPs. GPs can collect tax on land and building levied on the 'annual value' of the land and buildings. The annual value is determined at 6 per cent of market value of the land and building and the rate of tax varies from 1 to 2 per cent depending on the annual value. GPs can also impose conservancy rate, drainage rate and general sanitary rate and fees for grazing cattle on vested land, for use of burning ghat, registration of shallow or deep tube well, licence on dogs, birds and domestic animals, etc.. PSs and ZPs do not have tax powers. All the three tier Panchayats can collect tolls for use of roads, bridges, ferries vested in them or under their management, rates as water rate, lighting rate and fees for arranging sanitary arrangements at the places of worship, pilgrimage, fairs and melas, fees for registration of running trade and income from assets generated by them. Since some of the tolls, rates and fees are overlapping, the general rule is that the Panchayat at a certain tier will not levy a toll, rate or fee if the same has already been imposed by the Panchayat at any other tier.

Own Source of Revenue

- 3.26 In West Bengal the Panchayat bodies in all the three tiers are characterized by large scale variations in respect of population size and socio-economic infrastructure in addition to Gross State Domestic Product (GSDP). The population size varies from 1,100 to 48,000, from 70,000 to 4,19,000 and from 15,00,000 to 90,00,000 in case of 3354 GPs, 341 PSs and 18 ZPs respectively. Similarly, literacy rate varies from 13 per cent to 80 per cent, from 24 per cent to 76 per cent and from 38 per cent to 80 per cent in respect of GPs, PSs and ZPs respectively. Per cent of SC & ST population also varies from 1 per cent to 97 per cent in respect of GPs, 1.5 per cent to 73 per cent in respect of PSs and 13.5 per cent to 56 per cent in respect of ZPs. With such kinds of variations, the tax potential will naturally vary. This feature has almost been reflected in the own revenue collection by the Panchayats in West Bengal. The per capita own revenue collection is higher in districts like Howrah, Burdwan, Hooghly, Jalpaiguri, while the same in Purulia, Uttar Dinajpur, Dakshin Dinajpur, Murshidabad is lower.
- 3.27 It is, however, true that there are no firm figures of own revenue of the PRI bodies – different sources have mentioned different figures. The Commission also failed to get firm figures as the PRI bodies did not furnish the information asked for.
- 3.28 Immediately after starting the work, the Commission requested the local government units (Panchayats at all the three tiers, Municipalities and Corporations) to furnish information on a number of items as per proformae sent to them. The importance of such information to be available to the Commission was explained to the representatives of local bodies during the district visits. Reminders were sent to the Nodal Officers (ADMs) of the districts and the District Magistrates. In spite of such all out efforts made by the Commission, the number of units under three-tier Panchayats furnishing the information was deplorably low. The quality of information furnished was not up to the standard. Even the ZPs and the PSs have not furnished the required data.
- 3.29 An attempt has, however, been made to assess the own resource mobilization by the Panchayats at all the three tiers from whatever data that was furnished by some of the PRI units and data available from other sources.
- 3.30 In fact, the Commission received replies to the proformae from only 16 out of 18 ZPs, 104 out of 341 PSs and 1306 out of 3354 GPs. Of them, 6 PSs and 20 GPs have furnished 'nil' reports (quite unusual) and 2 ZPs have furnished incomplete reports (own revenue only). State projection of own resource generation has been arrived at on the basis of the reported own resource collection of 16 ZPs, 98 PSs and 1286 GPs. Year-wise collection of own source revenue of the three-tier Panchayats thus estimated are given below:

Table 3.1 OSR collection of three tier Panchayats as worked out by the Commission.
(Rs in Crore)

Year	Gram Panchayat			Panchayat Samity	Zilla Parishad	All Tiers	Per Capita
	Tax	Non- Tax	Total				
2002-03	14.17	15.70	29.87	7.26	6.12	43.25	7.14
2003-04	16.15	15.41	31.56	9.45	14.24	55.25	9.12
2004-05	18.00	20.08	38.08	12.09	13.01	63.18	10.43
2005-06	23.93	41.37	65.3	16.68	15.24	97.22	16.04
2006-07	25.95	32.40	58.35	15.92	22.20	96.47	15.92

- 3.31 The above figures may be compared with the collection of own revenue reported in the Annual Reports of Panchayat and Rural Development Department given below:

Table 3.2 Collection of OSR by Panchayats reported by P&RD during the 10th Plan
(Rs in Crore)

Year	Gram Panchayat			Panchayat Samiti	Zilla Parishad	All Tiers	*Per Capita
	Tax	Non-Tax	Total				
2002-03	13.65	11.25	24.90	6.66	9.61	41.17	6.79
2003-04	15.61	17.98	33.59	8.25	10.07	51.91	8.56
2004-05	16.90	21.07	37.97	12.68	13.78	64.43	10.63
2005-06	20.2	25.42	45.62	15.44	13.03	74.09	12.22
2006-07	22.79	31.85	54.65	17.61	28.01	100.27	16.54

Note: Data from around 100 Gram Panchayats and 10% of Panchayat Samitis could not be collected, till compilation of the report and, therefore, actual collection is little more than what reported here.

* Per capita calculation done on the basis of non-municipal population of 606.33 lakh.

- 3.32 District-wise collections of OSR from three-tier Panchayats for the years 2006-07 & 2005-06 obtained from the Annual Reports are given in Table 3.8 (i) & (ii) (pgs 44 & 45) respectively.
- 3.33 Institute of Social Sciences, Eastern Regional Office, Kolkata conducted a study on utilization of 'untied' funds and in the process, studied the own source revenue of 60 GPs of 6 districts, namely Uttar Dinajpur, Dakshin Dinajpur, Malda, Murshidabad, Hooghly and Birbhum – first four districts for the period 2000-01 to 2005-06 and last two districts for 2003-04 to 2005-06. (A Study on Utilisation of 'untied' Funds by the

Gram Panchayats, Institute of Social sciences, Kolkata 2007). The per capita OSR arrived at on the basis of the results of the study(though with small sample size) come to (Rs.) 2.05, 2.57, 3.19, 5.04, 7.01 and 7.43 respectively for the years 2000-01 to 2005-06. The study also shows that in 2000-01, all the GPs under sample were collecting per capita tax revenue of around Rs.2. In 2003-04, 10 of them were collecting between Rs.2 and 3; seven between Rs. 3 and 4; and four between Rs. 4 and 6. In 2005-06, the number of GPs collecting more than Rs. 3 became 25 in place of 11 in 2003-04. The results of the study reflect that the per capita collection of own revenue is much less than what has been shown in the Annual Reports of the Department. It is, however, encouraging that the collection has increased in all the districts and the number of better performers has increased over the years.

- 3.34 The findings of the above study indicate that the non-tax revenue collection has also increased in all the GPs. From the study of 39 sample GPs for the period 2000- 01 to 2002-03 and 60 sample GPs for the years 2000-01 to 2005-06 it has come out that 41 per cent of non-tax revenue has been collected from rental income, 30 per cent from fees, rates and tolls. More than 50 per cent of the non-tax revenue is generated by items, namely, trade licence, building fees and rentals. Fees on other items, rates and tolls have hardly been used for revenue collection by the GPs.
- 3.35 On the basis of the figures published by Panchayat and Rural Development Department, one can have an idea about the size and growth of own revenue collection by the PRIs in terms of the ratio of primary sector (agriculture and allied activities) to gross state domestic product. The ratios come to 0.09, 0.11, 0.13, 0.14, 0.16 respectively during the years 2002-03 to 2006-07, which again reflect that the revenue mobilization by the Panchayats is abysmally low but it has shown an increasing trend over time.
- 3.36 In an analysis in EPW (*January 26, 2008*), Prof. M. Govinda Rao and U.A. Vasanth Rao of National Institute of Public Finance and Policy (NIPFP), New Delhi has shown large scale variations in inter-state performances in this regard. The OSR - primary sector GSDP ratio in 2002-03 varied from 1.48 per cent in Kerala, 1.10 per cent in Maharashtra, 0.36 per cent in Andhra Pradesh, 0.69 per cent in Madhya Pradesh to 0.07 per cent in West Bengal.

Share of tax

- 3.37 In West Bengal, Panchayat bodies are given share of Entertainment Tax including Luxury Tax as per formula (20% x 90% x tax collection). Of the total amount released by the Government, 50 per cent goes to the GPs, 20 per cent to PSs and 30 per cent to ZPs. The total fund given is, however, very insignificant. A small portion of Profession Tax collected by the State Government is also given to the Panchayat bodies but not every year. Similarly, a portion of education cess and road cess, though not regularly, is given to the ZPs only. In sum, the amounts received by the

Panchayats as share of taxes collected by the State Government are very insignificant and that too irregular.

Grants-in-aid

3.38 The Panchayats of all the three tiers for their agency functions receive considerable amounts of grants-in-aid for implementation of the assigned schemes, mainly flagship schemes of the Central Government and State shares to such centrally sponsored schemes. State Government funds under inter-governmental transfers consist of salary grants, schematic funds, SFC grants (untied), BEUP, State share of CSS and State sponsored schemes like PROFLAL, while Central Government transfers consist of CFC grants, centrally sponsored and central sector schemes like SGRY, IAY, SGSY, PMGSY, NREGS, MPLAD and National social security schemes like NFBS, NOAPS.

Loan financing

3.39 All the three tiers can raise loans from the financial institutions and the Government. In fact, ZPs have been taking RIDF loans for implementation of some medium sized rural programmes. The loan liabilities including interest payments are, however, borne by the State Government. PSs and GPs have generally not felt the necessity of taking loans for any project. All the three-tier Panchayats are implementing only Central and State schemes assigned to them. In the face of non-devolution of functions with appropriate Activity Mapping and their very limited capacity in terms of resources (human, technical and financial), the Panchayats have not dared to look for loans for financing schemes of their own.

Public Contributions

3.40 The Panchayats have been engrossed with the schemes fully financed by the Central and State Governments and have hardly had scope for mobilizing public contributions and donations, particularly in view of the grossly inconsiderable services rendered to the community.

Revenue Resources of PRIs

3.41 Revenues of Panchayats, therefore, consist of their own resource, little amount of State tax share (ET, PT etc.) and grants-in-aid from State Government and Central Government (direct & through State), in addition to SFC grants (if any). The Commission has worked out the resources made available by the State Government on various counts as mentioned above to the Panchayats of all the three tiers from the budget documents of the State Government for the years 2004-05 to 2008-09 (Actuals for 2004-05 to 2006-07, RE for 2007-08 & BE for 2008-09). The same is given in Table 3.9 (pg 46)

- 3.42 In the case of total revenue received by the Panchayats also, Govinda Rao's study reflects considerable inter-state variations implying thereby that there are significant variations in the expenditure levels of Panchayats between different States. The Revenue-primary sector GSDP ratio varied from 16.5 per cent in Karnataka, 13.4 per cent in Gujarat, 12.5 per cent in Maharashtra, 9.6 per cent in Andhra Pradesh to 0.4 per cent in West Bengal in 2002-03. The ratio has since increased in West Bengal but not significantly. They are now 1.82, 2.93 and 2.75 in 2004-05, 2005-06 and 2006-07 respectively.
- 3.43 In a communication to the Commission, P & RD Department has reported the funds released to the Panchayats during 2004-05 to 2007-08 as (Rs. in lakh) 68,058.59, 106,621.73, 123,394.71 & 188,077.62 respectively through State Budget (Central and State funds) and Central fund of (Rs.in lakh) 53,084.32, 94,899.46, 78,985.61 & 134,965.53 respectively direct to the Panchayat bodies. Amounts reported by P & RD Department as released through the State Budget thus differ from the amounts reflected from the (Table 3.9, pg 46). Apparently, the difference is on account of the facts that P & RD Department has shown less releases in respect of some schemes and has not included funds released on account of pensionary benefits.
- 3.44 The Commission worked out the projected figures of receipts of three-tier Panchayats from the Government in 2005-06 and 2006-07 on the basis of reports from 1288 GPs, 106 PSs and 14 ZPs and the figures are:

Table 3.3 Estimated Receipts of PRIs from State Government
(Rs.in lakh)

Amounts received from Government	2005-06	2006-07
Gram Panchayats	80,476.71	121,605.38
Panchayat Samitis	64,345.29	53,587.06
Zilla Parishads	101,839.22	72,203.63

- 3.45 ZPs and PSs receive funds from line departments, Unnayan Parshad funds, MPLAD funds and BEUP funds in addition to funds received from Central and State Governments through State Budget and directly. As such, the figures of their receipts appear to have included the same.

Panchayat Expenditures

- 3.46 Analysis of expenditure by the Panchayats at three tier level is more difficult as the state of affairs with respect to data availability and reliability is more precarious in this field. P&RD Annual Reports give the yearwise expenditure of the Central Government flagship schemes only. Funds for State Government schemes including those for

salary and pensionary benefit are released and credited to the Local Fund accounts and bank accounts of the Panchayat bodies, expenditure from which are hardly monitored.

- 3.47 In the communication referred to, the amounts of expenditure against their reported releases have been stated to be as (Rs. in lakh) 121,174.20, 123,753.04, 202,211.75 & 290,791.11 in 2004-05, 2005-06, 2006-07 & 2007-08 respectively, i.e. 100 per cent expenditure in 2004-05 and 2006-07, which is very difficult to believe in. Opening balances as on 01.04.2005 and Closing balances as on 31.03.2007 of ZPs given in Table 3.10 (pg 50) on flow of funds and its utilization also do not vindicate the claims of the department. In fact, the statement in Table 3.10 (pg 50) reflects that even the ZPs with reasonable number of functionaries and technical hands have been able to spend only about 70 per cent of the funds received.
- 3.48 The Commission on the basis of reports received from the PRI bodies worked out the estimated expenditures as below:

Table 3.4 Estimated Expenditure of PRIs
(Rs.in lakhs)

Expenditure	2002-03	2003-04	2004-05	2005-06	2006-07
GP	30,280.84	46,700.00	31,271.16	52,964.59	56,643.81
PS	18,773.06	18,578.80	21,843.10	33,879.92	30,080.82
ZP	35,057.70	27,113.41	31,959.11	28,836.82	28,391.11

- 3.49 One feels really disturbed if the figures reported as receipts from the Government during 2005-06 and 2006-07 are compared with the figures reported as expenditure during these two years for all the three-tier bodies. Comparison of reported expenditure figures of ZPs with those furnished in the opening and closing balance statement for the years 2005-06 and 2006-07 shown in Table 3.10 (pg 50) makes one really disappointed with the state of affairs prevailing with respect to accounts-keeping in the State's Panchayati Raj administration. All these suggest that the accounts keeping by all the three tiers are not in order. The analysis vindicates the evidence adduced by the Auditors and Examiner of Local Accounts before the Commission.
- 3.50 It has generally been observed that the percentages of fund utilization by the GPs are a little higher than those by ZPs and PSs. Accepting that 75 per cent of receipts of Government funds to Panchayats under different heads (Table 3.9, pg 46) are generally utilized by the Gram Panchayats, the expenditure per GP during the years 2004-05, 2005-06, 2006-07 & 2007-08 were (Rs. in lakh) 14.62, 25.12, 31.08 & 48.16 respectively. Estimated per capita expenditure by GPs for the same years were (Rs.) 80.89, 138.93, 171.92 and 266.41 respectively. Estimated per capita expenditure by GPs after including their own revenue were (Rs.) 80.94, 138.98, 171.96 & 266.45 for the years 2004-05, 2005-06, 2006-07 & 2007-08 respectively. The impact of OSR on

GPs' total expenditure and per capita expenditure was thus too insignificant. Under such circumstances, one can hardly expect any degree of self-governance.

- 3.51 Such a situation in the domain of Panchayati Raj in West Bengal has emerged mainly because of three problems with respect to the assignment of revenue powers to the Panchayats – (i) although in terms of numbers, there are as many as 66 different types of taxes, fees and charges which can be imposed by them, most of the levies are only in the statute books and are just not levied as none of these revenue handles is significant from the view point of generating revenues except the Property Tax, (ii) under valuation of the property resulting into low demand of Property Tax and (iii) poor collection of such low level of tax demand.
- 3.52 The Panchayat bodies have been found to be lacking in initiative for taking effective measures for the mobilization of resources. They have been doing mainly the agency functions, for which finance has been forthcoming from Central and State Governments. With the capacity they have in terms of functionaries and powers, they don't have much scope for extending the services and the arms of self-governance. The State Government initiative was also belated and guidelines were issued on the mobilization of resources only from the year 2005. Most of the grassroots level bodies are yet to implement the bye-laws effectively. The position as in March, 2007 is given below:

Table 3.5 Status of Framing Bye Laws of P.R.Is

Tier	No. of P.R.Is	Published final Byelaw	Published draft byelaw	Draft byelaw yet to be published
GP	3,354	3,269	64	21
PS	333	308	23	2
ZP	18	16	2	Nil

- 3.53 The Commission is required to take into consideration the financial position of the Panchayats while making its recommendations. It should be sufficiently clear from the above discussions that the Panchayats in all the three tiers have not been given due importance in terms of devolution of powers and responsibilities as also in terms of mobilization of resources. The Panchayat bodies virtually depend on transfers made by the State and Central Governments. Needless to mention that any attempt to have estimates of OSR on the basis of such scanty & unreliable data will hardly be of any use.
- 3.54 The foregoing analysis suggests a very weak financial position of PRIs so far as their own resource and 'untied' funds are concerned and also weak in financial management. The situation demands a re-look at the revenue powers assigned to the Panchayats and examine the possibility of assigning additional productive revenue

handles along with the issue of strengthening the capacity of the Panchayats to administer and enforce the taxes assigned to them. The basic requirement is to create a reliable data and information system, which can be updated from time to time. The information system should be part of the general statistical information system necessary for planning and delivering public services. The entire data should be collected at the GP level in a computerized format and transmitted to the Block Panchayats, who will in turn consolidate the data received from the GPs and transmit the same to the District Panchayats. The critical element in the whole system is the designing of a clear structure of the tax at the village level. Tax experts are of the view that area based Property Taxation, varying with the location of the property, floor area and the type of construction is the most appropriate system. The State Government may help the local bodies by issuing guidelines for valuation of the properties in each of the Blocks so that they can find it easy to adopt the same for application. This will make the tax system simple and transparent. Some sort of assurance that the tax will not be revised for next three or five years will also impart stability and acceptability of the tax leading to good compliance. For enforcement of the tax there should be system of complimentary benefits for payment of taxes and penalties for its non-payment.

- 3.55 It is important that the GPs should have trained tax collectors, who can be assigned a number of villages and made responsible for collection. Appointment of tax collectors on commission basis may serve the purpose better.
- 3.56 The principles for determination of the taxes, duties, tolls and fees to be assigned to the Panchayats as per 3(A)(a)(ii) of the terms of reference (Appendix IV, pg 315) thus centre around the issue of strengthening decentralization and as such, the necessity of empowering the Panchayat bodies with appropriate revenue handles from the view point of generating revenues and easy administration. Entertainment Tax, Profession Tax, land revenue, irrigation rates, royalties for minor minerals are some of the taxes and non-tax sources which should be seriously considered for assignment to the Panchayats.
- 3.57 Experts in the matter of taxation in the country have generally argued in favour of assigning to the local governments the taxes whose sources are very local and collection require local knowledge and close supervision. E.T on cinema, theatre, Jatra, circus and such other entertainment activities is one such tax. Profession tax due from self-employed is another tax which similarly requires local knowledge and supervision. The same reasons apply for land revenue collection and collection of royalties on minor minerals, i.e. sand and stone quarries, brick-fields etc. The present arrangements of collection of E.T and P.T. is quite ad-hoc. E.T. is collected by the collectors of Agricultural Income Tax Directorate with a skeleton infrastructure in the district. P.T. is collected by the tax collectors of Commercial Tax Directorate, which pay little attention, their main job being collection of sales tax, turn over tax i.e. VAT on commodities and the dispute cases arising therefrom. Collection figure of E.T. during the period 2001 – 02 to 2006 – 07 shown in Table 2.5 (pg 18) reflect the result

of such ad-hoc attitude of the collection machinery. Collection of P.T. is no exception to this. For land revenue collection there is a huge machinery already in place, but field supervision is not at all satisfactory. Similarly, collection of royalty on minor minerals also suffer from many inadequacies.

- 3.58 Collection of irrigation rates is another such source of revenue which for long has been neglected by the State Government. Although the rates have been revised after a long gap, the collection machinery has not been geared up. This is especially true for major irrigation command areas where such machinery is almost non-existent. In respect of minor irrigation, the arrangement of assignment of responsibilities to local beneficiary committees has not yielded satisfactory results.

Under such circumstances, if the personnel belonging to existing machineries for collection of revenue from the above mentioned sources are placed with the Panchayat bodies, especially the GPs, in whose favour such taxes / rates are assigned, the weaknesses in collection, problems of tax evasion and avoidance can be better addressed. Close supervision by GPs having local knowledge should ensure better performance of tax collection machinery. Moreover, the machinery, thus made available with the GPs, may also be fruitfully utilised for improving the collection of their own other sources of revenue. In this way, the Panchayats will be provided with some instruments which are likely to yield good revenue. On the other hand, better tax collection effort by the GPs would necessarily compel them to improve the level of basic services to their constituents.

- 3.59 The Commission, therefore, recommends the assignment of Entertainment tax, Profession tax, Land Revenue, Royalties on minor minerals, Collection of Irrigation rates to the Panchayats with the objective of (i) giving them some good revenue handles which require local knowledge & close supervision and (ii) exploiting the full potential by tightening up the collection machinery & supervision, thus overcoming the problems of tax evasion & avoidance. The Commission, however, appreciates that the State Government will need some time to take steps, including amendment of Acts/Rules, if necessary, for placement of staff & other infrastructure under the Panchayats and as such the actual assignment of the above mentioned taxes may take effect from 2010-11.

- 3.60 The Commission feels that there is considerable scope of augmentation of resources through proper management of the assets owned by them and / or transferred to the PRI bodies. It was brought to the notice of the Commission during the district visits that some of the Panchayat bodies, particularly the ZPs, have under their management and ownership various types of assets – land, buildings, water bodies, hats and bazaars, ferries etc., but most of the ZPs do not maintain proper Asset Registers. As such, management of such assets, including maintenance gets neglected. Such neglect is often conditioned by the paucity of sufficiently motivated and trained staff for the purpose. One of the Ex-Sabhadipatis came forward with the suggestion that the

Panchayat and Rural Development Department should depute officers exclusively for estate management. The Commission suggests that the State Government may examine the issue with due seriousness and take suitable steps.

- 3.61 It is quite apparent that the crux of the problem in West Bengal is a lack of clarity in the division of responsibilities between the State Government and the local governments. Again, assigning the expenditure responsibilities alone will not ensure self-governance by local governments unless they are given more autonomy to make budget decisions and they are able to adjust service delivery to match the people's preferences. This will involve transfer of functionaries under the control of the local government in order to increase the accountability of local officials. Panchayats should have the power of hiring and firing and determining the compensation levels of the local officials, particularly those involved in the delivery of public services.

Functionaries

- 3.62 The functions, which are now being administered by the State Government departments, when devolved to the three-tier Panchayats and the services which are now being provided by the State Government, are to be rendered by the LSG bodies, the question of increasing their capacity commensurate with the responsibilities entrusted upon them will automatically follow. The issue of functionaries available to the LSG bodies has already been a problematic area and the problem will increase further with the devolution as suggested above. The First Finance Commission dealt with the issue of functionaries with considerable details and suggested that the problem could be solved by way of redeployment of staff. With the devolution, Panchayats in all the three tiers and the Municipalities will need sufficient staff to discharge their added responsibilities; on the other hand, the departments will have surplus staff as a result of transfer of much of their functions. It was, therefore, suggested that the easiest and most economic way would be to redeploy the staff and make them functionally responsible to the Panchayats. It was further suggested, to avoid any problem with respect to service conditions, that the present service conditions of the employees will continue as before. Salaries etc. of the employees will be paid from the offices of the State Government.

- 3.63 Section 207A of the West Bengal Panchayat (Amendment) Act, 1994 provides that upon the transfer of any function to any Panchayat, the State Government shall place at the disposal of the Panchayat the services of such officers and employees as may be necessary. The State Government vide no. 1415/P/2M – 6/99 dated 24.05.1999 issued an order placing the services of line department officials. As per order, the services of the line department officials will be made available to the respective tiers of the Panchayat bodies/Municipalities. The concerned District-level officers and officers having functional jurisdiction extending over more than one Panchayat Samiti/Block in the district may be given suitable ex-officio designation signifying their association with the Zilla Parishad, and similarly the Block-level officers with the Panchayat

Samitis. The Panchayat bodies will have the power to assign specific functions and jobs to the Government staff and officers whose services have thus been placed in the Panchayats and additional designation conferred for execution of various schemes and projects. Panchayat authorities will supervise the day to day work of the departmental officers and staff and co-ordinate work of the personnel of different departments located in the district to get optimum utilization. Similarly, arrangements may have to be made with respect to the Municipal bodies for urban area schemes, where necessary. Such an arrangement at ZP & PS level was contemplated in view of the position that the employees could not be placed on deputation with the Panchayats for some reasons. This was definitely a compromising arrangement to overcome the problem of functionaries for the Panchayats. This order has, however, not been implemented to the fullest extent. Moreover, this order does not take into account the necessity of functionaries at the Gram Panchayat level, which is the actual field of implementation of schemes. Performance of Panchayats, particularly of Gram Panchayats, as a result remained weak.

- 3.64 When the Panchayat system was introduced in West Bengal in the year 1978 the only staff at GP level was the Secretary. The Chowkidars and Dafadars were made employees of Gram Panchayats, who were later converted to GP Karmees. Thereafter, according to the need of the day gradually the posts of Job Assistants, Sahayaks, and Nirman Sahayaks were created. With the introduction of NREGA in 10 districts of the State, one additional post of Sahayak was sanctioned in each of the GPs under those 10 districts covered under NREGA. Total existing strength against sanctioned strength of GP level staff as stood on 31.3.07 is given below:

Table 3.6 Availability of personnel with Gram Panchayats

Name of Post	Sanctioned strength	Existing Strength on 31.3.07
Executive Assistant	3,354	2,663
Nirman Sahayak	3,354	1,207
GP Secretary	3,354	2,983
Sahayak	5,192	3,100
Job Asstt. (dying cadre)	-	1,362
Panchayat Karmee	9,794	7,849

- 3.65 Prior to the year 2006-07, the office of the Panchayat Samiti had only three exclusive employees of their own, apart from the employees of the BDO's office. Since Panchayat Samitis are now involved in implementation of several plans and schemes, it was felt essential to increase staff strength of Panchayat Samitis to cope with the increasing work load. Accordingly, six new posts, namely, Junior Engineer**, Deputy Secretary, Cashier-cum-Storekeeper, Block Informatics Officer, Accounts Clerk and Data Entry Operator were created in the year 2005-06. Availability of personnel with the Panchayat Samitis as at the end of the year 2006-07 is shown in Table below:

Table 3.7 Availability of personnel with the Panchayat Samitis

Name of Post	Sanctioned strength	Strength as on 31.3.07	Vacancy as on 31.3.07
Deputy Secretary*	190	0	190
Block Informatics Officer	333	212	121
Data Entry Operator	333	153	180
Cashier-c-Storekeeper	333	194	139
Upper Division Assistant	341	263	78
Clerk-cum-Typist	341	203	130
Accounts Clerk	333	115	218
Peon	341	263	78

* Posts sanctioned only in Panchayat Samitis covered under NREGA

** Posts of Junior Engineer not filled up for administrative reasons.

- 3.66 Substantial vacancies exist in different posts of the Panchayat Samitis, which must have adversely affected functioning of those bodies. Each of the ZPs has, on an average, eighty-five employees of different cadres besides twelve officers of the State cadres. There is much scope for rationalisation of staff strength as some of the ZPs are grossly understaffed even after due consideration of their area and population. Moreover, there are also a considerable number of vacancies in ZP establishments. These vacancies have been caused because of the ban on filling up the non-PSC posts by the State Government for quite a number of years. In fact, an undesirable imbalance has taken place in the State because of such ban. While the posts in the Secretariat and the Directorates have been filled up by PSC candidates, the posts in the field – districts, sub-division, blocks in all the departments, where the necessity of functionaries for actual implementation of works, volume of which have increased over time, is felt much more, have remained vacant for years. The clearance for filling up some of the posts has come only recently. Moreover, the LSGs need functionaries on whom they have their control and authority. A proposal has, therefore, been considered by the Commission whether the vacancies remaining to be filled up in the district and the block setups, particularly in the ZPs and the PSs as also the posts of GPs can be converted into the posts of Block & District Panchayat Cadres and then filled up by the respective local bodies. The Commission tends to agree to such proposal. The State Government may give serious thought on this to overcome the problems of functionaries as soon as the functions are devolved.
- 3.67 The State Government has categorized PRI officials in three different cadres, namely, Block Panchayat Cadre consisting of GP Karmees, District Panchayat Cadre consisting of other employees of GP except GP Karmees, Panchayat Samiti Karmees and ZP Karmees and State Panchayat Cadre with Officers deputed from the State Government. Executive Officer of Panchayat Samiti is the appointing authority for employees

belonging to Block Panchayat Cadre and Executive Officer of Zilla Parishad is the appointing authority of employees belonging to District Panchayat Cadre.

- 3.68 Under the existing system, GPs have got no control and authority over its employees. Even the GP Karmees are not their appointees.
- 3.69 It, therefore, appears that even in the new revitalized structure of functionaries to be available to the three-tier Panchayats, powers and authority as required for any self-governing unit have not been endowed with the Panchayati Raj institutions. Number of functionaries, particularly with the GPs, is highly inadequate and even those functionaries are not under the control and authority of the GPs so far as their appointment, transfer and disciplinary control are concerned. In respect of PSs and ZPs also, the arrangement of placing the services of the line department officials with suitable ex-officio designation (the arrangement which has, in fact, not been fully given effect to) is not expected to help much since the Panchayat bodies will have hardly any control and authority over such functionaries.
- 3.70 The Commission is particularly concerned about the technical (Engineering and Accounting) functionaries at all the three tiers since the implementation of the schemes involves the services of Engineers, Accounts Officers and accounts knowing staff. The Commission has had special interaction with the Panchayat and Rural Development Department. From the discussion, it appears that the department has recently made some efforts to revitalize the engineering set-up in the Panchayat and Rural Development Department. From which the services of the Engineers will be available to the three-tier Panchayats. The set-up consists of (a) (i) Chief Engineer, (ii) Superintending Engineer, (iii) Executive Engineer from West Bengal Senior Service of Engineers (civil) (b) Assistant Engineer from West Bengal Service of Engineers (civil), and (c) Sub-Assistant Engineer (SAE) from West Bengal Subordinate Engineering Service (civil).
- 3.71 At present, the ZPs have two distinct engineering units – one exclusively dedicated to the execution of PMGSY having the engineering personnel with Executive Engineers deputed from line departments and Assistant Engineers and Sub-Assistant Engineers taken on contractual basis in addition to work-charged Sub-Assistant Engineers. The other unit of the engineering set-up deals with the normal works of ZPs and works under RIDF, Finance Commission funds, MPLADs, BEUP, Unnayan Parishad funds including the works of other departments and vetting of schemes. Vetting and supervision of schemes of PSs and GPs are also major responsibilities of the ZP Engineers.
- 3.72 In addition to the regular set-up as mentioned above, the Executive Engineers/Assistant Engineers/Sub-Assistant Engineers of Agri-Irrigation/Agri-Mechanical wings under the control of the Water Investigation and Development Department, posted in a District, Sub-division and Block, have been appointed as members of the *Krishi Sech O Samabaya Sthayee Samiti* of the concerned Zilla

Parishad/ Panchayat Samiti or a member of the *Krishi O Pranisampad Bikash Upa-Samiti* of the Gram Panchayat within its jurisdiction and they will supervise, monitor and give needful assistance as ex-officio Executive Engineer of Zilla Parishad/Assistant Engineer of Panchayat Samiti or Sub-Assistant Engineer of Gram Panchayat in implementing activities devolved to the Gram Panchayat by the said department.

- 3.73 The engineering set-up at the ZP level thus consists of three / four Executive Engineers, quite a number of Assistant Engineers and Sub-Assistant Engineers. There is therefore, a question of coordination which justifies the post and placement of a Superintending Engineer at ZP. The volume of works and also the cost of some big schemes add to the justification for such a post. This was discussed with Panchayat and Rural Development Department. officials, who have posed the problem of control and authority between the Executive Officer (District Magistrate) and the Superintending Engineer, the usual bureaucrat – technocrat issue. The department has therefore, contemplated to create a division level post of a Superintending Engineer, who would be doing the work of vetting and supervision of schemes of the ZPs within the revenue Division. The Commission is, however, of the view that such problems of inter-se control, if at all arise, can be resolved by formally making the arrangement of reporting by the Superintending Engineer directly to the Sabhadhipati. Superintending Engineer posted at the division cannot be expected to do justice to the function of coordinating the works of the Executive Engineers of 6/7 ZPs within the Division.
- 3.74 Similar problems of coordination of works between the SAEs at the Block/PS and justice to the volume of works, cost of schemes justify the post of an Assistant Engineer at PS level. Again the problem of control and authority between the Executive Officer (BDO) and the Assistant Engineer has been posed before the Commission. In fact, the post of Junior Engineer since created at PS level could not be filled up because of such administrative reasons. To overcome the problem and facilitate the efficient functioning of the engineering set-up at the Block level, P & RD Department has contemplated the revival of the old Sub-divisional engineering units with Assistant Engineer as the head. The Commission feels that such an arrangement may meet the present necessity. This will be a viable proposal also from the standpoint of the number of posts to be created. The State Government should give due consideration to the proposal of the P & RD Department.
- 3.75 Under the decentralized system, it is the GP which is to execute the schemes at the grass-root. As such, GPs should have adequate technical hands for proper execution of the schemes. GPs in West Bengal did not have any technical personnel till the other day. A post of Nirman Sahayak with the qualification of SAE has been created at the GP only recently. All the posts of Nirman Sahayaks have not been filled up. Moreover, they have not been given the power of SAE in so far as preparation and vetting of schemes are concerned. The Commission feels that the Nirman Sahayaks should be given the powers of SAE. Number of such Nirman Sahayaks should also be

determined taking into account the size of GP. In West Bengal, the average size of population in GPs is 18,000, but the variations are between 1,100 to 48,000. Bigger GPs cannot, therefore, implement the schemes properly with only one Nirman Sahayak. Very small GPs do not similarly need full time engagement of a Nirman Sahayak. This needs review of the existing system of placement of Nirman Sahayak at the GP level.

- 3.76 Apart from the number of functionaries available with all the three tiers, the quality and expertise of the functionaries are important factors. Offices of all the three tiers suffer from the availability of personnel with knowledge in accounts and computer. Staff should be given training in computer. ZPs and PSs have been now a days dealing with crore of rupees. Maintenance of accounts in proper form has, however, become a big problem. Both ZPs and PSs should have Accounts Officer – Senior Accounts Officer supported by Junior Accounts Officer in ZPs, Junior Accounts Officer supported by Accounts Assistant in PS and Junior Accounts Officer in GP which is now in charge of executing schemes worth around Rs. 40 lakh, which is likely to increase further with the devolution of more functions.

Needless to say, that all the functionaries dealing with accounts should be familiar with computerized accounting systems.

Capacity Building

- 3.77 Capacity building has become a familiar and popular concept in the realm of public policy these days. In the decentralization process, it is necessary to build various kinds of capacities like intellectual, organizational, social, political, cultural, material and financial. It is a process by which individuals, groups, organizations, institutions and societies increase their abilities to perform core functions, solve problems, define and achieve activities and understand and deal with their development needs in a broader context and sustainable manner. The components of capacity building include training and human resource development. The target groups include elected representatives, staff of LSGs, officers of transferred institutions, voluntary experts of different organizations and experts from research and academic institutions. Considering the large number of people and the subjects to be covered, there is an imperative need for adopting the strategy of decentralized training. District and Block Panchayats, academic and research institutions, NGOs may be involved in the process of capacity building in addition to the State. Such decentralization and professionalisation of capacity building will obviously need greater coordination and networking of training institutions.
- 3.78 The Commission had brief discussion with P & RD Department about the current state of infrastructure for training the Panchayat functionaries – both employees associated with Panchayat activities and people’s representatives. As per the department’s report, arrangement has been made for setting up Training Institutes at all district

headquarters. Such Training Institutes under the management of the ZP will provide year round training to the Panchayat functionaries and representatives. These institutes will also provide for refresher courses. The Commission suggests that the Training Institutes should be real professional ones with proper faculties with experts (internal and external), staff and other academic facilities. In addition, there should be regular facilities for distance education through the existing satellite communication system.

Table 3.8 (i) District-wise collections of OSR from three-tier Panchayats for the year 2006-07 (Rs.in lakhs)

Name of the District	PRI Popln. (in lakh)	Gram Panchayats		Panchayat Samiti		Zilla Parishads		District total	District per capita
		Total	Per Capita (Rs)	Total	Per capita (Rs)	Total	Per capita (Rs)		
Cooch Behar	23.04	147.03	6.38	100.28	4.35	33.16	1.44	280.47	12.17
Jalpaiguri	29.79	274.74	9.22	72.72	2.44	308.99	10.37	656.45	22.04
Darjeeling	11.25	102.48	9.11	11.51	1.02	23.07	2.05	137.06	12.18
Uttar Dinajpur	21.44	103.39	4.82	33.32	1.55	42.84	2.00	179.55	8.37
Dakhshin Dinajpur	13.14	83.57	6.36	32.39	2.46	33.54	2.55	149.50	11.38
Malda	30.66	164.52	5.37	59.01	1.92	296.75	9.68	520.28	16.97
Murshidabad	53.99	216.08	4.00	103.72	1.92	71.97	1.33	391.77	7.26
Nadia	38.55	338.31	8.78	62.92	1.63	61.61	1.60	462.84	12.01
N. 24 Parganas.	42.90	476.97	11.12	76.93	1.79	136.65	3.19	690.55	16.10
S. 24 Parganas.	59.70	366.37	6.14	53.90	0.90	256.95	4.30	677.22	11.34
Howrah	28.03	323.84	11.55	46.80	1.67	227.93	8.13	598.57	21.35
Hooghly	36.70	623.44	16.99	130.84	3.57	112.84	3.07	867.12	23.63
Purba Medinipur	40.48	368.54	9.10	109.22	2.70	100.79	2.49	578.55	14.29
Paschim Medinipur	46.86	550.10	11.74	172.82	3.69	427.77	9.13	1,150.69	24.56
Bankura	29.75	345.17	11.60	69.86	2.35	247.45	8.32	662.48	22.27
Purulia	23.83	24.55	1.03	70.38	2.95	11.14	0.47	106.07	4.45
Burdwan	48.96	697.53	14.25	440.59	9.00	271.61	5.55	1,409.73	28.79
Birbhum	27.26	258.83	9.49	113.95	4.18	136.20	5.00	508.98	18.67
West Bengal	606.33	5,465.46	8.73	1,761.16	2.78	2,801.26	4.48	10,027.88	15.99

Table 3.8 (ii) District-wise collections of OSR from three-tier Panchayats for the year 2005-06 (Rs.in lakhs)

Name of the District	PRI Popln. (in lakh)	Gram Panchayats		Panchayat Samiti		Zilla Parishads		District total	District per capita
		Total	Per Capita (Rs)	Total	Per Capita (Rs)	Total	Per Capita (Rs)		
Cooch Behar	23.04	143.62	6.23	89.90	3.90	17.20	0.75	250.72	10.88
Jalpaiguri	29.79	170.32	5.72	35.70	1.20	127.80	4.29	333.82	11.21
Darjeeling	11.25	104.06	9.25	31.70	2.82	21.10	1.88	156.86	13.94
Uttar Dinajpur	21.44	71.64	3.34	21.50	1.00	18.50	0.86	111.64	5.21
Dashin Dinajpur	13.14	87.20	6.64	49.90	3.80	42.50	3.23	179.60	13.67
Malda	30.66	159.68	5.21	43.80	1.43	92.50	3.02	295.98	9.65
Murshidabad	53.99	204.39	3.79	127.20	2.36	84.70	1.57	416.29	7.71
Nadia	38.55	246.09	6.38	35.00	0.91	60.60	1.57	341.69	8.86
N. 24 Parganas.	42.90	348.28	8.12	89.50	2.09	53.30	1.24	491.08	11.45
S. 24 Parganas.	59.70	299.01	5.01	62.60	1.05	113.40	1.90	475.01	7.96
Howrah	28.03	209.37	7.47	70.10	2.50	100.00	3.57	379.47	13.54
Hooghly	36.70	498.31	13.58	123.30	3.36	121.90	3.32	743.51	20.26
Purba Medinipur	40.48	278.65	6.88	98.50	2.43	91.30	2.26	468.45	11.57
Paschim Medinipur	46.86	559.96	11.95	144.80	3.09	44.00	0.94	748.76	15.98
Bankura	29.75	310.92	10.45	56.50	1.90	49.90	1.68	417.32	14.03
Purulia	23.83	17.58	0.74	16.40	0.69	9.70	0.41	43.68	1.83
Burdwan	48.96	630.59	12.88	334.10	6.82	202.00	4.13	1,166.69	23.83
Birbhum	27.26	222.68	8.17	113.90	4.18	51.30	1.88	387.88	14.23
West Bengal	606.33	4,562.35	7.32	1,544.40	2.52	1,301.70	2.13	7,408.45	11.99

Table 3.9 Funds to Panchayats under different Heads from 2004-05 to 2008-09. (Rs.in lakhs)					
Items of Expenditure	2004-05	2005-06	2006-07	2007-08(RE)	2008-09(BE)
Zilla Parishad					
ZP – Salaries	2,365.85	2,545.62	2,642.14	2,972.78	3,182.03
Pension Fund/Pension Budget	4,862.71	2,322.69	8,508.74	10,187.41	10,295.59
Sub Total	7,228.56	4,868.31	11,150.88	13,160.19	13,477.62
Poverty alleviation/Development					
SGSY	1,696.24	2,459.74	4,361.33	5,720.00	4,770.00
BRGF				30,501.00	25,660.00
SGRY	1,544.31	2,519.20	1,000.74	238.00	40.00
SGRY (transportation charges)	200.00	1,950.18	559.00	200.00	200.00
PMGY Gramin Awas	2,310.00	347.73	280.35	600.00	600.00
RIDF	11,964.74	8,983.37	4,359.50	5,000.00	10,000.00
Water Shed Development	133.70	181.64	175.03	200.00	250.00
Grants for meeting committed liability	1,416.50	100.00	121.66	2.00	10.00
Grants for PMGSY	0.00	70.00	280.35	600.00	600.00
IWDP	5.71	27.72	35.62	75.00	100.00
DFID		1,350.00	253.00	1,183.00	1,419.00

Table 3.9 Funds to Panchayats under different Heads from 2004-05 to 2008-09. (Rs.in lakhs)					
Items of Expenditure	2004-05	2005-06	2006-07	2007-08(RE)	2008-09(BE)
ZP(NFBS) - Social Security	1,369.63	1,162.68	2,493.72	3,100.00	3,000.00
ZP (PROFLAL) - Social Security	60.14	58.54	1,538.77	1,000.00	1,280.00
ZP (CFC grants)	1,745.78	2,372.66	5,106.41	5,084.00	5,084.00
EFC water source (CFC grants)	627.22	0.00			
ZP (SFC grants)		8,118.04	4,200.00	8,348.70	8,348.70
General Purpose Grants					
Incentive grant for revenue efforts (ZP)			493.00	529.98	569.73
Assistance to ZP for meeting critical gap			1,197.68	2,000.00	2,000.00
Grants to Birbhum ZP for loan repayment		183.73			
Share of Taxes					
Entertainment Tax (ET)	300.00	745.83	900.69	542.40	596.40
Share of Cess		0.00	0.00	2,000.00	200.00
Share of Tax on Profession and Trading			35.13	15.00	15.00
Total	30,602.53	40,367.68	49,693.74	93,259.46	91,698.07
Central Funds released direct to ZPs	11,047.50	26,302.61	10,829.77	10,705.95	
Total for ZPs	41,650.03	66,670.29	60,523.51	103,965.41	

Table 3.9 Funds to Panchayats under different Heads from 2004-05 to 2008-09. (Rs.in lakhs)					
Items of Expenditure	2004-05	2005-06	2006-07	2007-08(RE)	2008-09(BE)
Panchayat Samiti					
PS – Salaries	1,334.90	1,182.19	1,407.60	1,594.92	1,680.87
Poverty alleviation/Development					
SGRY	2,316.47	3,778.80	1,501.11	357.00	60.00
Rural Sanitation	412.81	1,729.92	398.81	3,000.00	3,000.00
IWDP	8.56	0.00			
Education (PS) for SSKMSK	1,021.20	84.83	3,189.10	9,068.45	12,100.00
PS (CFC grants)	2,487.34	2,311.32	5,106.41	5,084.00	5,084.00
PS (SFC grants)		5,412.02	2,800.00	5,565.80	5,565.80
PS - Entertainment Tax share (ET)	199.50	486.12	600.46	361.60	397.60
Total	7,780.78	14,985.20	15,003.49	25,031.77	27,888.27
Central Funds released direct to PSs	9,586.40	14,976.36	9,710.70	18,614.22	
Total for PSs	17,367.18	29,961.56	24,714.19	43,645.99	

Table 3.9 Funds to Panchayats under different Heads from 2004-05 to 2008-09. (Rs.in lakhs)					
Items of Expenditure	2004-05	2005-06	2006-07	2007-08(RE)	2008-09(BE)
Gram Panchayat					
GP – Salaries	15,224.83	15,649.92	17,576.80	20,210.59	21,429.75
Poverty alleviation/Development					
IAY	3,166.10	7,001.21	6,669.00	12,123.53	11,554.13
SGRY	3,860.78	6,298.00	2,501.85	595.00	100.00
NREGS			3,322.22	14,826.50	11,197.00
Grants to GPs for development Work	192.55	2,959.00	2,721.20	2.73	0.00
GP(NOAPS) - Social Security	5,198.10	4,808.45	23,925.23	31,900.00	45,400.00
GP (CFC grants)	4,806.77	7,226.92	15,319.20	15,252.00	15,252.00
GP (SFC grants)		13,530.06	7,002.00	13,914.50	13,914.50
GP - Entertainment Tax (ET)	498.50	1,226.17	1,501.15	904.00	994.00
Total	32,947.63	58,699.73	80,538.65	109,728.85	119,841.38
Central Funds released direct to GPs	32,450.42	53,620.50	58,445.14	105,645.36	
Total for GPs	65,398.05	112,320.23	138,983.79	215,374.21	
Total (Three tier Panchayats)	71,330.94	114,052.61	145,235.88	228,020.08	239,427.72
Government grants (Central & State)	124,415.26	208,952.08	224,221.49	362,985.61	

Table 3.10 Flow of Fund and its Utilisation by the Zilla Parishads during 2005-06 & 2006-07 (Rs.in crore)

Name of ZP	OB as on 1.4.05	Rect. in 05-06	Payment / Exp. in 05-06	% Utilisation	CB as 31.03.06 & OB as on 1.4.06	Rect.	Payment / Exp. in 06-07	% Utilisation	CB as on 31.3.07
N 24 Parganas	38.91	80.70	81.36	68.02	38.25	85.46	83.88	67.81	39.82
S 24 Parganas	32.44	172.46	151.86	74.11	53.04	81.01	97.43	72.68	36.62
Howrah	14.56	38.67	36.34	68.27	16.89	42.23	46.90	79.33	12.22
Nadia	25.71	79.25	80.44	76.64	24.52	71.20	68.87	71.95	26.84
Murshidabad	47.39	66.72	55.54	48.67	58.57	50.86	65.84	59.96	43.98
Hooghly	25.72	61.32	70.37	80.85	16.67	82.53	83.16	83.79	16.09
Purba Midnapur	15.19	101.76	71.67	61.28	45.28	81.14	94.09	74.39	32.39
Paschim Midnapur	38.06	94.97	83.00	62.39	50.03	71.20	93.98	77.56	27.19
Purulia	26.36	63.28	57.50	64.15	32.14	35.17	42.45	63.06	24.87
Burdwan	41.71	122.60	103.79	63.17	60.52	120.01	116.39	64.47	64.15
Birbhum	23.31	62.77	62.82	72.98	23.26	26.60	34.70	69.70	15.09
Bankura	23.12	63.00	61.58	71.50	24.54	63.30	59.69	67.95	28.16
Malda	38.35	55.96	53.57	56.80	40.74	57.19	61.11	62.39	36.83
Cooch Behar	10.48	53.20	43.34	68.06	20.34	55.89	57.12	74.93	19.11
Uttar Dinajpur	13.81	48.31	42.07	67.72	20.05	36.01	35.62	63.53	20.45
Dakshin Dinajpur	13.87	45.40	39.81	67.17	19.46	39.59	44.08	74.38	15.18
Jalpaiguri	40.77	89.533	86.86	66.66	43.44	44.57	60.66	67.99	28.56
Siliguri MP	9.49	70.35	73.56	92.13	6.28	28.33	25.59	73.92	9.03
Total	479.25	1370.3	1255.48	67.88	594.02	1,072.32	1,171.55	70.54	496.58

Chapter IV

URBAN LOCAL BODIES

- 4.1 Urban Local Bodies has a fairly long history in West Bengal starting as far back as in 1726 when the Corporation of Calcutta was established by a Royal Charter. In 1842, the First Municipal Legislation outside Presidency Towns in Bengal Presidency was passed and a large number of municipalities were established. At present, total number of Urban Local Bodies in West Bengal is 126 excluding Nabadiganta Industrial Township which was constituted by a Notification dated January 31,2006 under sub-section (3) of Section 385A of the West Bengal Municipal Act, 1993(West Bengal Act XXII of 1993).
- 4.2 Urban Local Bodies are classified into three groups, viz, (i) Municipal Corporations (ii) Municipalities and (iii) Notified Area Authorities. There are 6 Municipal Corporations, 118 Municipalities and 2 Notified Area Authorities in this State. Municipalities have been categorised into five groups – A, B, C, D & E – on the basis of population under section 7 of the West Bengal Municipal Act, 1993. Group A consists of Municipalities having population above 2,15,000, Group B having population above 1,70,000, Group C having population above 85,000, Group D having population above 35,000 and Group E having population not exceeding 35,000. In respect of Municipalities of the Hill Areas, State Government is empowered to determine separate size of population for each such Group. At present, 14 Municipalities are in Group A, 17 in Group B, 20 in Group C, 47 in Group D (including one Notified Area Authority) and 22 in Group E (including one Notified Area Authority). Of the 126 Urban Local Bodies, 82 were set up before independence and the remaining 44 were created after 1947. The oldest Municipality, after Kolkata Municipal Corporation, is Santipur which was established in 1853 and the newest is Dalkhola Municipality which was established as recently as on January 1, 2003. Out of 126 Urban Local Bodies, 67 have completed their centenaries.
- 4.3 As per 2001 Census, total population of Urban Local Bodies [ULBs] including Nalhati, Dhupguri, Panskura and Dalkhola, [which were not shown as ULBs in the 2001 Census data] constituted 24.34% of the total population of the State. Growth rate of population of the ULBs which existed in 1991 was 20.66%. But if the population of the ULBs which were established after 1991 including the four ULBs mentioned above are included then the growth rate of ULB population in the decade 1991-2001 was 31.24%.

Review of First and Second SFC Recommendations for ULBs

- 4.4 The First State Finance Commission (First SFC) recommended, inter alia, that

- (i) Surcharge on Sales Tax, which was introduced in place of Entry Tax, should be distributed to the Urban Local Bodies;
- (ii) State Grants in lieu of collection of Profession Tax and as assignment of part of Motor Vehicles Tax to Local Self Governments (LSGs) may be discontinued;
- (iii) In lieu of sharing individual taxes, 16% of net tax revenue collected by the State in a year, which was estimated to be Rs.598 crore according to 1995-96 Budget Estimates, should be transferred to local bodies as 'untied' funds;
- (iv) Taxes on entertainments collected by the State should be handed over to the local bodies; and
- (v) Urban Land Tax and Multi-Storeyed-Building Tax should be handed over to Kolkata Municipal Corporation (KMC).

4.5 State Government accepted the recommendations of the First SFC regarding the principle that entitlements of local bodies should be financed by sharing of taxes subject to clear listing of the works under the State Plan Sector and District Plan Sector and district-wise disaggregation of departmental maintenance budget for which detailed exercise was sought to be done in consultation with Administrative Departments.

4.6 Unfortunately, State Plan Sector and District Plan Sector Schemes have not yet been worked out in reality. Nothing has also yet been done for disaggregating district-wise departmental maintenance budget.

4.7 The First SFC estimated that 16% of the total net proceeds of State Taxes, according to 1995-96 Budget Estimates, was Rs.598 crore. In fact, actual collection during the year 1995-96 was Rs.413,286.00 lakh and assuming that 3% of gross revenue is the cost of collection, 16% of net proceeds would have come to Rs.64,141.99 lakh for LSGs. As per formula of the First SFC, the amount to be devolved to the ULBs with effect from 1996-97 to 2000-01 was Rs. 61,797.40 lakh, i.e., Rs.12,359.48 lakh per annum. The State Government implemented the First SFC recommendations with effect from the year 1999-2000 and the total amount transferred to ULBs during the years 1999-2000 & 2000-01 was Rs.13,453.72 lakh only.

4.8 State Government did not accept the recommendation of distribution of the amount collected as surcharge on Sales Tax, but accepted the suggestion that State grants on parts of collection of Profession Tax and Motor Vehicles Tax to LSGs be discontinued.

4.9 First SFC recommended that taxes on entertainments should be handed over to local bodies. Instead of transferring, State Government decided to share 90% of the collected amount to the ULBs and the Panchayati Raj Institutions (PRIs) in the ratio of 80:20. (Appendix VII)

- 4.10 State Government accepted the recommendation that Urban Land Tax and Multi-storied Building Tax should be handed over to Kolkata Municipal Corporation (KMC). But relevant Acts have since been repealed.
- 4.11 The Second State Finance Commission (Second SFC) endorsed the basic framework of First SFC allocation structure including the recommendation of 16% of net State Taxes as entitlement fund. It was mentioned that a minimum amount of Rs.700 crore should be provided for devolution to Local Self Governments (LSGs) as ‘untied’ entitlement.
- 4.12 Other major recommendations of the Second SFC in respect of ULBs are the following:-
- (i) State Government should continue to collect Entertainment Tax and share it with LSGs;
 - (ii) ULBs should be empowered by legislation to collect Urban Land Tax and Multi-storied Building Tax;
 - (iii) State Government should ensure that recommendations of the Central Valuation Board (now renamed ‘West Bengal Valuation Board’) are implemented in all ULBs;
 - (iv) Different rates and fees levied by ULBs should be reviewed;
 - (v) User charges and Service charges should be levied by all ULBs;
 - (vi) State Government should pursue with Government of India the Eleventh Finance Commission’s (EFC) recommendation on imposition of Service charge on Central Government properties ; and
 - (vii) State Government should consider making consolidated payments directly to the ULBs through Municipal Affairs Department on account of municipal tax on State Government properties.
- 4.13 In the Action Taken Report placed before the Legislative Assembly on July 15, 2005, State Government stated that an amount of Rs.350 crore would be provided in 2005-06 Budget as ‘untied’ entitlement of the rural and Urban Local Bodies and every effort would be made to ensure that the devolution of fund to the local bodies is maintained at least at this level.
- 4.14 As per principles of allocation determined by the Second SFC, total amount of devolution to the ULBs should have been Rs.13,985.09 lakh per annum (on the presumption that total amount for devolution to LSGs is Rs. 700 crore annually). In fact, this amount would have been higher, had the Second SFC’s recommendation that devolution of ‘untied’ entitlement be on the basis of 16% of actual net tax collection

per year been given effect to. As the State Government committed to grant Rs.350 crore per year to the LSGs , the share of the ULBs should have been Rs.6,992.55 lakh per year. But, actually, an amount of Rs.13,571.97 lakh was received by ULBs in 2001-02, Rs.66.64 lakh in 2002-03, Rs.7,086.30 lakh in 2005-06, Rs.5,795 lakh in 2006-07. Unfortunately, no fund was released during the year 2003-04 and 2004-05.

- 4.15 State Government accepted the recommendation regarding collection of Entertainment Tax by the State Government and sharing with the LSGs, but did not accept the recommendation to empower the LSGs to collect taxes on urban land. The State Government did not contemplate any separate tax on multi-storied buildings to be collected by the ULBs.
- 4.16 State Government also asserted that the imposition of service charge on Central Government properties was being pursued and the recommendation to make consolidated payments directly to the ULBs on account of municipal tax on State Government properties was under examination. Sadly , the position has not yet changed.

Devolution of Functions

- 4.17 Functions of ULBs have been classified into two categories – obligatory and discretionary. Section 63 of the West Bengal Municipal Act, 1993 has listed the obligatory functions, such as, water supply, conservancy, drainage, lighting, streets, public buildings, markets, slaughter houses, planting and care of trees, public vaccination and inoculation, town planning and development, control of building operations and regulation of building uses, improvement of ‘bustees’, removal of unauthorised encroachments in public places etc. In short, obligatory functions are the functions traditionally performed by the Municipal bodies. Section 64 of the Act has mentioned the discretionary functions. Discretionary functions include grant of relief during natural disasters and to destitute persons, construction or maintenance of passenger sheds, libraries, museums etc., construction and maintenance of old age homes and orphanages, establishing and maintenance of pre-primary schools, promotion of civic education, adult education, cultural activities, provision for sewage treatment and preparation of compost manures from sewage and other refuse, ambulance service, reclamation of waste lands and promotion of social forestry, collection of statistics and data significant to the community etc. In short, discretionary functions are the functions which are likely to promote public safety , health, education and general welfare of the community.
- 4.18 Besides the aforesaid obligatory and discretionary functions, State Government is also empowered to transfer some functions and duties, now performed by the State Government departments, such as , water supply and sanitation, fire protection and fire fighting etc. under Section 65 *ibid*. But no such function has yet been transferred. If the ULBs are to really develop as institutions of self-government as envisaged in the 74th

amendment of the Constitution, then all the functions mentioned in Schedule XII including the functions now being performed by the State Government departments are to be devolved to the ULBs. Initially, (i) water supply and sanitation, (ii) employment schemes and programmes, (iii) health and family welfare, (iv) primary education, adult education, social education and non-formal education, (iv) food and supply including rationing and distribution, (vi) sports and youth services, (vii) welfare of the Scheduled Castes and the Scheduled Tribes and (viii) social forestry and plantation programme should be devolved to the ULBs

Municipal Finance

- 4.19 Both the First and Second SFC observed that the Own Source of Revenue (OSR) for the ULBs were very limited and stressed the need for augmentation of their own resources. The Second SFC also pointed out that after meeting expenditure on salaries and wages, own revenue of the ULBs were not enough to generate any surplus for meeting any additional expenditure.
- 4.20 Main components on the receipt side of the ULBs can be broadly classified as follows:- (i) Tax Revenue, (ii) Non-Tax Revenue, (iii) Non-plan Grants from the State Government, (iv) Grants from Central and State Governments for development schemes and (v) Borrowings.
- 4.21 Table 4.2 (i) & (ii) (pgs 72, 73) shows the Revenue Income and Revenue Expenditure of the ULBs during the years 2003-04 to 2006-07.

Own Source of Revenue OSR)

- 4.22 Tax revenue and non-tax revenue are the two components of the OSR. Tax-revenue comprises of Property Tax and some minor taxes, i.e. Tax on Advertisement, Tax on Carts and Carriages etc.
- 4.23 Tax base of ULBs in West Bengal is very narrow. Property Tax is the main source of tax revenue. During the years from 2003-04 to 2006-07, share of Property Tax Revenue to Total Tax Revenue in the State was 91.22%, other taxes contributing only 8.78%. In fact, Property Tax was traditionally the main source of total OSR of the ULBs. But, of late, non-tax revenue has outstripped Property Tax of its prime position. Between 2003-04 and 2006-07, non-tax revenue contributed 49.15% of total OSR. (Table 4.2 (i) pg 72). Share of non-tax revenue to total OSR was 50.89% in 2003-04, 37.18% in 2004-05, 47.62% in 2005-06 and 58.17% in 2006-07 (Table 4.2 (i) pg 72). This is an encouraging trend and shows growing importance of non- tax revenue in the OSR mobilization of ULBs. During the period between 2003-04 and 2006-07, Total Revenue Income [TRI] of all the ULBs was Rs 610,571.42 lakh, out of which ULBs' total OSR was 56.91%, and share of revenue income from State Governemnt fund was 43.09% (Table 4.2 (i) pg 72). In this respect, too, ULBs' OSR ranged from 57.96% in

2003-04, 57.32% in 2004-05, 53.44% in 2005-06 and 58.56% in 2006-07 (Table 4.2 (i) pg 72). The effort on the part of the ULBs to raise their own resources and, conversely, to become less dependent on the State Government is really commendable

- 4.24 Share of OSR to TRI during the period between 2001-02 and 2006-07 ranged between 8.67% of Panskura Municipality and 70.80% of South Dum Municipality. If the performances of two newly established ULBs are compared, it is found that while Panskura Municipality could raise only 8.67% of TRI out of their OSR, Nalhati Municipality raised 64.77%. In fact, 9 ULBs raised less than 20% of their TRI out of their OSR during the aforementioned period. (Table 4.3, pg 74)
- 4.25 But this effort also varies from district to district. ULBs in the district of Purba Medinipur raised 64.91% of TRI out of their OSR, while ULBs in the district of Bankura could raise only 27.32% during the period under review (Table 4.4 (i) pg 78). In fact, this figure ranged between 20.29%-71.64% in 2001-02, 23.89%-75.43% in 2002-03, 23.57%-73.42% in 2003-04, 24.36%-69.66% in 2004-05, 15.19%-61.21% in 2005-06 and 25.85% - 64.69% in 2006-07 (Annexure III)
- 4.26 In fact, out of 19 districts including Kolkata, ULBs of 17 districts collected OSR less than the State average of 56.91% - State average being unusually inflated by Kolkata Municipal Corporation (KMC) which collected 68.37% of total OSR of all the ULBs in the State during the period of 2003-04 to 2006-07. ULB-wise collection of OSR annually from 2001-02 to 2006-07 is given Annexure I.

Property Tax

- 4.27 Notwithstanding the growing importance of Non-tax revenue, Property Tax Revenue remains potentially the most important source for OSR mobilization. In the year 2006-07, total demand for Property Tax was Rs.90,848.98 lakh, but total collection was only Rs.40,776.56 lakh, i.e., 44.88% of total demand (Table 4.5, pg 80). Had the ULBs been able to collect 80% of the total demand, then total collection would have been Rs.72,679.18 lakh. Property Tax collected by individual ULBs during the year 2006-07 is given in Annexure V. In it, it is apparent that percentage of collection ranged between 2.05% by Mirik Municipality and 92.76% by Pujali Municipality. As many as 9 ULBs collected less than 10% of the total demand of the Property Tax
- 4.28 The major defaulters in the payment of Property Tax are the State Government departments and State Public Sector Undertakings (SPSUs), Government of India departments and Central Public Sector Undertakings (CPSUs) as well as Closed and Sick Industries. There is apparent laxity on the part of the ULBs to collect Property Tax as is evident from the fact that if the outstanding amount due from State Government departments and SPSUs, Government of India departments and CPSUs and Closed and Sick Industries are excluded, then the total outstanding amount from others, i.e. private individuals and establishments comes to Rs.19,844.24 lakh, which is 21.84% of the total demand (Table 4.5, pg 80). A more concerted effort on the part of

the ULBs is required to collect outstanding dues from the private individuals and establishments. Percentage of outstanding dues of Property Tax from private individuals and establishments in 2006-07 was more than 90% in 22 ULBs (excluding KMC in respect of which complete figures are not available). Surprisingly, such figures were 100% in respect of as many as 4 ULBs. Collection in excess of demand as evident from the data provided by 11 ULBs are difficult to explain (Annexure V)

4.29 During our discussions with the Mayors and Chairpersons of various ULBs, it was suggested that current demand rather than the total demand of Property Tax should be considered as the criterion for judging performance of municipal bodies. But it appears that due to failure / inability on the part of the ULBs to realize a major chunk of current demand, arrear demand is on the increase each year. In 2004-05, total arrear demand in 124 ULBs (excluding Kolkata and Howrah Municipal Corporations – figures of which not being available) was Rupees 21,333.22 lakh, in 2005-06 it increased to Rs 23,489.15 lakh and in 2006-07 it rose further to Rs 26,386.43 lakh (Table 4.6, pg 81). Curiously, percentage of collection of arrear taxes in 2004-05 and 2005-06 was 18% each year and in 2006-07 it declined to 17%. During all the aforementioned three years, percentage of collection of current demand was 53%. This shows that no extra effort was made to raise the collection of Property Tax and the quantum of arrear demand increased each year. Examiner of Local Accounts on Urban Local Bodies (ELA), in its reports for the years 2003-04, 2004-05 and 2005-06, has commented adversely about the laxity of some of the ULBs to collect Property Tax. Reports of the ELA reveal that:-

- (i) at the end of 2003-04, outstanding dues in respect of 40 ULBs were Rs 14,25.46 crore, which was more than 3 times the current demand of the year ;
- (ii) at the end of 2004-05, outstanding dues of 59 ULBs were Rs 104.68 crore, which was more than two times the current demand of the year;
- (iii) only 25% of total demand was collected during 2005-06 by 29 ULBs .

4.30 ELA has also reported about loss of revenue due to levy of Property Tax at lower rates, unauthorized writing off, non-imposition of surcharge on commercial / industrial holdings, unauthorized reduction of rates and taxes, inadmissible remission and loss due to delay in revision of annual valuation of property. A glaring example of the laxity is the unauthorised reduction of Property Tax of 6 commercial holdings by Haldia Municipality up to 80%, which resulted in loss of revenue of Rs 10.99 crore every year with effect from January, 2000.

4.31 The aforesaid discussion conclusively shows that with a little bit of tightening of administrative machinery, there is enough scope for improvement in the collection of Property Tax. One of the reasons for lack of buoyancy in the collection of Property Tax is the delay in the preparation of valuation and assessment list. Section 110 (3) of the West Bengal Municipal Act, 1993 has laid down that new valuation list shall be

prepared once in every five years. West Bengal Valuation Board (WBVB) has been empowered to undertake valuation work of all the ULBs except the Kolkata Municipal Corporation (KMC). Average amount of Property Tax collected in 2006-07 per holding in the individual ULBs is given in Annexure VIII where it may be noted that the figure varied between Rs.23.22 in Coopers' Camp and Rs.6,539.34 in KMC

- 4.32 WBVB, which was established under the West Bengal Valuation Board Act, 1978, started work in 1986 and has since published 217 valuation lists in respect of 117 ULBs up to 2007-08. 217 published valuation lists include 75 second time cases, 24 third time cases and one fourth time cases. It appears that in respect of 8 ULBs, WBVB has not yet published any single valuation list and part lists have been published in respect of Howrah Municipal Corporation and Barasat Municipality. First time valuation lists were published in respect of a large number of ULBs and in some cases sometimes as far back as in early 1990's. This inordinate delay in publishing updated valuation lists has resulted in huge loss of revenue on account of Property Tax by a large number of ULBs, the most hard-hit being the newly-established ULBs, such as, Dalkhola, Dhupguri, Panskura in respect of which no valuation list has yet been published. Mayor, Siliguri Municipal Corporation has expressed his anguish over the inability of the WBVB to publish updated valuation list after the publication of the first time valuation list which was given effect on April 1, 1997 and has suggested that the authority to assess Property Tax should be decentralized and vested with the ULBs. This Commission is not in favour of scrapping the existing system of valuation by the WBVB as the purpose for which the Board was established, i.e., to apply scientific and objective methods to valuation work as well as to overcome inter-ULB anomalies in order to have a homogenous system throughout the State, still remains valid. But, in order to ensure that this provision of the Act to publish new valuation list in each ULB once in every five years is scrupulously followed, the Board needs to be strengthened and its administration may be streamlined. The KMC should also be brought within the purview of the WBVB. The Board has mentioned that a few ULBs are non-cooperative and, hence, it is suggested that the Board should be vested with legal powers to overcome the difficulties faced by it from the 'non-cooperative' ULBs. The Board should also be asked to undertake valuation work on priority basis in respect of newly-established ULBs, so that they do not suffer from financial crunch from their very birth and residents of such ULBs also feel that they are required to pay Property Tax if they want quality service. In case of inability on the part of the Board to prepare valuation list within the stipulated period, the concerned ULB may be authorized to prepare the valuation list on its own which will remain valid till the new list is published by the WBVB. Suitable amendment in the Act may be done accordingly.
- 4.33 Annual valuation of a holding is determined as per section 106 of the West Bengal Municipal Act, 1993. Two methods are followed for determination of annual valuation of a holding :

- (i) Rental Method of Valuation

(ii) Land and Building Method of Valuation.

- 4.34 Under the Rental Method of Valuation, annual valuation of a holding comprising land or building is deemed to be the gross annual rent including Service Charges, if any, at which such land or building might, at the time of assessment, be reasonably expected to let from year to year less an allowance of 10% for the cost of repairs and other expenses necessary to maintain such land or building in a state to command such gross rent.
- 4.35 If the gross annual rent of a holding can not be easily estimated, then the Land and Building method of Valuation is applied. Under this method, annual value of a holding is deemed to be an amount not less than 5%, but not exceeding 10%, of the value of the holding obtained by adding the estimated cost of erecting the building at the time of assessment less an amount to be deducted as per rates provided under the Income Tax Act, 1961 applicable for the financial year of assessment on account of depreciation, if any, to the estimated present market value of the land comprised in the holding.
- 4.36 Normally, the Rental Method of Valuation is adopted. But this mode of assessment is not transparent and gives a lot of discretion to the assessing officials to estimate the reasonable rent a property may fetch. This is also inelastic and lacks buoyancy. But this problem can be overcome if the 'Unit Area' or the 'Capital Value' method is adopted. Under 'Unit Area' method, a ULB is divided into several zones on the basis of availability of civic services, proximity to wide roads etc. and Property Tax is determined within a minimum and maximum rate of annual value of the building as fixed by the ULB authorities. Tax payers are required themselves to voluntarily calculate and pay the Property Tax on the basis of valuation of the properties in the zone they reside in.
- 4.37 Under the 'Capital Value' method, Property Tax is determined on the basis of the market value of the holdings at the time of assessment.
- 4.38 'Unit Area' method has been incorporated in the Kolkata Municipal Corporation (Amendment) Act, 2006. But no such provision has been made in the West Bengal Municipal Act, 1993. WBVB studied the Unit Area based method of valuation in respect of eight ULBs and submitted a report for consideration of the State Government. But the decision of the State Government is not yet known. Unit Area Method appears to be more elastic than the Rental Value Method as the parameters for assessment of tax can be changed periodically reflecting the market values for properties. But the 'Capital Value' method is based on the self-assessment of the taxpayer taking into account the prescribed market value of the year of the concerned holding. Market value of properties can be easily obtained from the Directorate of Registration & Stamp Revenue, which updates market valuation of all properties of the State each year. As the Capital Value Method is completely based on the current market value, it is more buoyant. This Commission suggests that either the 'Unit Area'

method or the 'Capital Value' method should be introduced in all the ULBs of the State.

- 4.39 Second Administrative Reforms Commission, set up by the Government of India, has suggested that as both the Unit Area method and the Capital Value method is based on self-assessment, a periodic physical verification of the properties and taxes levied on them should be carried in each Municipal area by a separate wing directly under the control of the Chief Executive Officer of the ULB. The Commission agrees with this suggestion.
- 4.40 Tax base is also required to be widened in order to improve collection of Property Tax. As has been stated earlier, only 53% of annual current demand was realized during the years 2004-05, 2005-06 and 2006-07. In other words, 47% of current demand remained unrealized. There is no denying the fact that State Government departments and SPSUs, Government of India departments and CPSUs, Closed & Sick Industries are the major defaulters. But the ULBs are also unable to collect a large chunk of Property Tax even from private individuals and establishments as is evident from Annexure V.
- 4.41 Though there is no data regarding the percentage of properties which are actually assessed, laxity in the collection of tax leads one to assume that a large number of properties have remained outside the purview of the tax net. Introduction of Geographical Information System (GIS) will help to locate the premises outside the purview of the tax-net. Already, GIS has been introduced in some ULBs, reportedly with considerable improvement. This System should be introduced in all ULBs as early as possible.
- 4.42 Unauthorized constructions especially on encroached lands are quite common in all the ULBs and no tax is collected by the municipal authorities lest demand crops up for their regularization. But the occupiers of unauthorized constructions use various civic services. A provision may be incorporated in the Act enabling the ULBs to collect at least. Service Tax from the occupiers of unauthorized constructions making it abundantly clear that collection of Service Tax will not lead to regularization of such unauthorized constructions.
- 4.43 All the ULBs have pointed out that one of the main reasons for their financial weakness is non-payment of Property Tax by State Government departments and SPSUs, Government of India departments and CPSUs and Closed & Sick Industries. Table 4.5 (pg 80) shows demand & collection of Property Tax in 2006-07.
- 4.44 It appears from the Table 4.5 (pg 80) that the State Government departments and SPSUs taken together are the single largest defaulter of Property Tax. Government of India departments and CPSUs taken together are second in the defaulters' list. Various departments of the State Government as well as a large number of SPSUs have not been paying Property Tax to the ULBs for years together, thereby creating a huge

problem for the ULBs. Total amount due from State Government departments and SPSUs on March 31, 2007 is Rs.18,790.61 lakh, which is 20.68% of total demand and 37.53% of total outstanding dues. Payment of Property Tax is a statutory liability and the State Government is expected to discharge its statutory liabilities as its first charge. Municipal Affairs Department has suggested that the Property Tax payable by the various State Government departments towards their properties can be deducted from the budgetary provisions and placed with the Municipal Affairs Department for passing on the same to the respective Urban Local Bodies. We agree, in principle, with the views of Municipal Affairs Department. The Second SFC also made similar recommendation. But it may take a long time to collect figures of outstanding dues from various departments and SPSUs keeping the ULBs in suspense when they are likely to receive their dues. In order to overcome this problem, it is suggested that the State Government in the Finance Department may release the fund on the basis of Audit Reports of the individual ULBs. If the Finance Department finds it difficult to release the entire outstanding dues in one installment, then the outstanding dues may be liquidated in two or three annual installments along with current demand. ULBs may raise the current demand in respect of properties owned by State Government departments and SPSUs and send it to the Municipal Affairs Department who, in turn, will send the same to the Finance Department for release of fund for payment of Property Tax annually. It is the Commission's view that the State Government should prioritize the payment of obligatory dues over ad-hoc fixed grants released to ULBs

- 4.45 Central Government properties are exempted from payment of Property Tax. But Service Charge is leviable from such properties. All the ULBs have complained that the Central Government departments have not been paying even Service Charges. Total amount due from Central Government departments and CPSUs is Rs.5,598.78 lakh, which is 6.16% of total demand and 11.18% of total outstanding dues as on March 31, 2007. Both the First and Second SFCs recommended that the matter should be taken up with the Central Government for timely payment of service charges in respect of Central Government properties. Some of the ULBs have stated that some Central Government offices have declined to pay any Service Charge on the basis of a judgement of the Hon'ble Supreme Court. Legal opinion may be obtained in this matter by the Municipal Affairs Department and if the legal opinion is in favour of collecting Service Charges from the Central Government departments and CPSUs, the ULBs may be advised accordingly. This matter may also be taken up with the Union Government on an urgent basis.
- 4.46 Total outstanding dues from the Closed & Sick Industries are Rs.5,838.79 lakh, which is 6.43% of total demand and 11.66% of total outstanding dues as on March 31, 2007. Municipal Affairs Department has suggested that at the time of revitalization of a Closed & Sick Industry, dues payable to ULBs should be given priority. We are in agreement with this suggestion. But in case of Closed & Sick Industries from whom there is no possibility of recovering any outstanding dues at present, State Government

should take steps for writing off such dues so that the outstanding dues on account of Property Tax becomes more realistic.

- 4.47 One of the main reasons for unsatisfactory collection of Property Tax is non-maintenance of Assessment Register and Demand Register as laid down in the West Bengal Municipal (Finance and Accounting) Rules, 1999. ELA has also pointed out that the prescribed basic records are not being maintained by most of the ULBs. Because of the failure to maintain and update Demand Register, we have found different sets of figures relating to demand and collection of Property Tax of a particular year from a large number of ULBs. We have been assured that with the introduction of the double-entry accounting system, this problem will be resolved. Hopefully, the next Finance Commission will not face the problem of different sets of figures of demand and collection of Property Tax. Collection of Property Tax is also likely to increase if the irregularities pointed out by the ELA in its reports for the years 2003-04, 2004-05 and 2005-06 are not repeated in future.

Other Tax Revenue and Non-Tax Revenue

- 4.48 Other Tax Revenue includes Advertisement Tax, Tax on Carts and Carriages, tolls on ferries, bridges and heavy trucks plying on municipal roads and trade licence fees. Though collection of non-tax revenue has increased in recent years (Table 4.2, pgs 72, 73), there is immense scope for further increase. Almost all the ULBs and the West Bengal Municipal Association have stated that growth of collection of non-tax revenue is not up to the mark in absence of framing of Rules as required under the West Bengal Municipal Act, 1993. Suitable Rules should be framed immediately empowering the ULBs to collect non-tax revenue on all the items mentioned in the Act. Another impediment is the fixation of ceiling rate of fees in the Act or by the State Government. This point can be best illustrated by the fixation of ceiling of Trade Licence fee at Rs.1500.00(one thousand and five hundred) under Section 118 of the West Bengal Municipal Act, 1993. Mayor, Siliguri Corporation has stated that Trade Licence of shops in the shopping mall can not be treated at par with a small shop in a small municipality and has urged for review of this provision. This point needs serious consideration of the State Government.
- 4.49 The First SFC was of the opinion that “Municipalities may make tolls productive by fixing higher rates for heavy trucks and buses for use of municipal roads. In towns, which draw a large tourist influx, there is scope for levying specific imposts on tourists/pilgrims”. This view has also been echoed by many ULBs and we agree with the opinion of the First SFC in this regard except on the point of imposing toll on buses which is not provided in section 93 *ibid*.
- 4.50 Section 132 of the West Bengal Municipal Act, 1993 has provided that ferries may be declared as municipal ferries. But during the meeting with the Mayors and Chairpersons of the ULBs, it was pointed out that at present many ferries have been

taken over by the State Government resulting in loss of revenue by the ULBs. This point needs to be looked into by the State Government. This Commission feels that the ULBs should be given responsibilities of the ferries as per provision of Section 132 *ibid.*

- 4.51 Water rates have been introduced in a large number of ULBs. This rate varies with Property Tax slab. For example, in the case of Barrackpore Municipality, water rate varies between Rs.7.00 and Rs.120.00 per month. Water rate should be introduced on the basis of consumption in all the ULBs which would fetch good amount of revenue. The rate should be fixed in such a way so that it at least recovers the operation and maintenance costs of water supply after grant of subsidy to the poorest section of the population.
- 4.52 At present, the ULBs are required to pay electricity consumption charges at commercial rates even when such power is used for public utility purposes. This Commission feels that concessional rate should be introduced in respect of consumption of power for public utility purposes. Such concession will have a positive impact on non-tax revenue as the amount saved can be construed as an income of the ULBs. State Government / ULBs should take up the matter with the State Electricity Regulatory Commission / respective power utilities
- 4.53 Non-tax revenue also includes rents and fees from municipal markets, building plan sanction fees, mutation fees, sale of forms, parking fees, sale/lease of land etc. Many ULBs have complained that both the State and Central Governments do not abide by the provision of building rules regarding approval of site plan and building plan on payment of requisite fees. Apart from the loss of revenue, ULBs face problems regarding making provision of basic services like sewerage, water supply etc. in respect of such buildings. State Government should give strict instructions to all the departments not to construct/redesign any building without approval of the concerned ULB and the ULBs should be instructed not to allow any construction by any Government without its prior approval of the plan. If the State Government departments abide by the Rules, then it will create pressure on the Government of India departments / CPSUs to follow suit.
- 4.54 The West Bengal Municipal (Finance and Accounting) Rules, 1999 has laid down the rates of mutation fees. It appears that some ULBs, in addition to the prescribed fee, take 1% of the market value of the property mentioned in the Registered Deed as mutation fees. Either this practice should be incorporated in the Rules or the ULBs should be instructed to abide strictly by the provisions of the Rules.

Revenue expenditure

- 4.55 Revenue expenditure includes expenditure on salaries and wages, maintenance cost of the assets and contingencies. Salaries and allowances to the staff are the major items of expenditure of the ULBs. Most of the ULBs are dependent on the State Government

grant for expenditure on salaries and wages of the staff. It appears from the income and expenditure of all the ULBs in the State during the period between 2003-04 and 2006-07 that 73.84% of the total OSR was spent on salaries and wages (Table 4.2 (ii) pg 73). In 2003-04 salaries and wages constituted 80.55% of total OSR, in 2004-05 it was 75.17%, in 2005-06 it was 84.28% and in 2006-07 it was 60.95% (Table 4.2 (ii), pg 73). The reason for such wide variation is not clear to this Commission. Total OSR of 31 ULBs exceeded the expenditure on salaries and wages during the period between 2001-02 and 2006-07. Out of the aforesaid 31 ULBs, 14 including KMC are within Kolkata Metropolitan Area (Table 4.7 pg 82). Percentages of expenditure on salaries and wages to Total Revenue Income and Total Revenue Expenditure of individual ULBs during the period between 2001-02 and 2006-07 are given in Annexure II.

- 4.56 If the total revenue income is taken into consideration, then expenditure on salaries and wages during the period between 2003-2004 and 2006-2007 constituted 42.02% and other revenue expenditure constituted 47.25% (Table 4.2(ii), pg 73). Thus total revenue expenditure was 89.27% of the total revenue income leaving a surplus of 10.73%. Total revenue surplus of the ULBs taken together during the period between 2003-04 and 2006-07 was Rs.65,469.64 lakh. Annexure I details the position of individual ULBs in this regard. This implies that the ULBs had the resources to spend a larger amount of money on basic minimum needs. This surplus amount could be gainfully used for capital expenditure. In this connection, it is required to record that despite repeated persuasions, we have not been able to collect data on maintenance cost of roads, sewerage etc. from the ULBs. In fact, Howrah Municipal Corporation reported that no expenditure was incurred on maintenance cost in 2006-07. This implies that maintenance cost was actually made from capital head and as such the accounting procedure is extremely faulty. Table 4.8 (pg 83) shows operation and maintenance expenditure as percentage of total revenue expenditure of 22 ULBs in the Kolkata Metropolitan Area during the years 2005-06 and 2006-07. Surprisingly, this expenditure varied between 1.5% and 79%. Such wide variations also confirm the suspicion that the accounting procedure / practice is, in fact, faulty. Another major defect which has come to the notice of this Commission is the non-maintenance of the Asset Register. All the ULBs may be directed by the State Government to maintain Asset Registers which should be updated at regular intervals and to keep accounts of the annual maintenance cost of such assets. In view of the inability on the part of the ULBs to intimate annual maintenance cost of the assets, this Commission regrets its inability to recommend specific funds for maintenance costs, though it is felt that 20% of 'untied' fund should be utilized for maintenance of assests

Revenue Grants

- 4.57 Revenue grants from the State Government constituted 43.09% of the total revenue income of all the ULBs during the period between 2003-04 and 2006-07 (Table 4.2 (i), pg 72). The criteria for such grant are not clear to this Commission. It appears from Table 4.7 (pg 82) that 31 ULBs whose total OSR was more than expenditure on

salaries and wages during the period between 2001-02 and 2006-07 received a large amount of State grants on revenue account. Figures of State Government grants to the ULBs for the Years 2004-05 to 2008-09 culled from the budget books of the State Government are analysed in Table 4.11 (pg 96).

This Commission is of the opinion that, apart from the 'untied' fund grants to the ULBs to be recommended by this Commission, the State Government should continue to give revenue grants on account of salaries and wages of the employees and any other grant, if considered necessary, should be given on transparent principles. However, revenue grants may also be given to the newly established ULBs, namely, Nalhati, Dhupguri, Panskura and Dalkhola in order to enable them to build their own infrastructural facilities.

New tax proposals

- 4.58 In order to develop the ULBs into institutions of self-government in reality , it is imperative that more financial autonomy should be given to them. In fact, there is a strong ground for defining clear-cut tax domain for ULBs to ensure more methodical and proper fiscal management by Municipal bodies as recommended by Fourteenth Loksabha's Standing Committee on Urban Development (2004-05) in its Tenth Report.
- 4.59 Whether the ULBs should be given the authority to levy, collect and appropriate revenue from Entertainment Tax has been discussed by both the First and Second Finance Commissions. First SFC recommended that the Entertainment Tax should be returned to the LSGs in lieu of sharing a small part with them. But the State Government did not act on this recommendation and instead has been collecting the tax and has been distributing 90% of the revenue to the LSGs after retaining 10% for administrative costs. Second SFC agreed with this procedure adopted by the State Government.
- 4.60 The arguments advanced for collection of this tax by the State Government were that the elaborate machinery of the State Government for collection would become redundant if this taxing power was given to the LSGs which, on the other hand ,would have to set up their own machineries (for collection of this tax) and, secondly, though the entertainment centres are located in urban areas , people from rural areas visit these places and, therefore, some arrangement for sharing of this tax with rural LSGs seems appropriate. This Commission feels that if the ULBs are to develop as institutions of self-government, they are to be authorized to levy, collect and appropriate some taxes by law so that they are not to remain dependent on the munificence of the State Government for all time to come. The collection machinery of the State Government is to be placed at the disposal of the LSGs till such time the LSGs can set up their own machineries. The problem of functionaries in the LSGs has been discussed elsewhere and so further elaboration is not necessary here. The other argument that as people

from rural areas visit entertainment centres located within the ULBs, it is appropriate that this tax should be shared with rural LSGs is not persuasive enough. If this argument is to be taken to its logical conclusion, then the ULBs may also demand payment of service tax for enjoying civic services from people from rural LSGs visiting ULBs for various purposes. It also appears that State Government did not even share the amount entitled to ULBs on account of Entertainment Tax according to its own formula. Total collection of Entertainment Tax from 2000-01 to 2006-07 was Rs.52,284.92 lakh. ULBs were entitled to receive Rs.37,645.00 lakh, but, actually, an amount of Rs. 22,439.25 lakh was released. During the same period, PRIs were entitled to receive Rs.9,411.25 lakh, but an amount of Rs. 7,075.24 lakh was released. Thus, both the ULBs and PRIs were deprived. The State Government should meet the outstanding dues to all LSG bodies

- 4.61 This Commission is of the firm opinion that ULBs should be assigned the Entertainment Tax and till such time, the ULBs develop their own collection machineries and / or retirement of existing employees, the machinery of the State Government should be placed at the disposal of the respective ULBs and it is expected that there will be much better supervision and monitoring by the ULBs at the grass-root level thereby increasing collection at a much higher rate. However, as recommended by the First SFC, the State Government may lay down guidelines mentioning floor and ceiling rates.
- 4.62 Another Tax which may be assigned to the ULBs is the Taxes on Professions, Callings and Employment. This Tax is now being collected by the State Government and the First SFC agreed that the existing system should continue. Till 1991, these taxes were levied by the ULBs. But after the State Government has taken over, collection has increased at a much faster rate. In order to compensate the loss of income the State Government shares revenue earned from this head with the ULBs. Revenue earned from the Profession Tax and grants to the ULBs from this head is given in the following table:-

Table 4.1 Revenue earned from the Profession Tax and grants to the ULBs (Rs.in lakhs)

	2002-03	2003-04	2004-05	2005-06
Revenue collection on other taxes on income & expenditure	23,051	22,976	23,743	26,441
Grants to ULBs	0	524	909	962

- 4.63 This shows that even accounting for the cost of collection, grants to ULBs is a small fraction of the total revenue. ULBs, at present, issue certificates of enlistment of persons engaged in professions, trades and callings at a nominal fee not exceeding Rupees one thousand and five hundred per annum and such certificates are to be renewed annually. Hence, the ULBs have a list of all self-employed persons and it is easier for them to collect Profession Tax at the time of renewal. This is also likely to increase the revenue with no additional cost for collection. This Commission recommends that Profession Tax should be returned to the ULBs. As regards salaried

persons, this tax may be collected by the employers as at present, but the entire amount collected after deducting the cost of collection should be given to the respective ULBs.

New non-tax proposals

- 4.64 Several ULBs and West Bengal Municipal Association have demanded a share of the amount collected by the service providers like Power utilities, Telephone companies (both land line and mobile), Cable TVs using the municipal properties. ULBs are also not permitted to collect tower installation charge more than Rupees forty thousand. Even the Municipal Affairs Department has also suggested that ULBs should be given the flexibility to decide on their own levies for services which use the ULB facilities or have negative effect. This Commission agrees with the views of the Municipal Affairs Department and there should not be any ceiling on the fees to be levied by the individual ULBs. Such fees should be charged annually.
- 4.65 With the growth in urban population, door-to-door garbage collection has assumed much importance. All the ULBs should be asked to introduce this system and impose necessary fees for the same.
- 4.66 In many ULBs, large tracts of land are owned by some parastatal agencies or by the State and Central Governments. Sometimes, such lands are sold / leased out and the ULBs are required to make provisions for infrastructural facilities for basic services on the constructions on such lands. In the fitness of things, the ULBs should get a share of the sale/lease proceeds from such lands. Government of Rajasthan has already made a provision by stipulating that 15% of the proceeds from land sales of the Jaipur Development Authority should be given to the Jaipur Municipal Corporation. This Commission feels that similar procedure should be adopted in this State and the ULBs should use such proceeds mainly to finance investment and capital works.
- 4.67 Huge commercial complexes such as shopping malls, multiplexes and residential-cum-commercial complexes are coming up in large numbers not only in the metropolitan city but in also comparatively larger ULBs. Construction of such large complexes often leads to traffic congestions with a cascading effect in a larger area. Municipal Corporation of Hyderabad has imposed an Impact Fee which is utilized for implementation of capital improvement and decongestion plans, i.e., for works such as road widening, link roads, fly-overs etc. This Commission recommends that Impact Fees at the rate to be decided by the State Government should be introduced immediately in the Kolkata Metropolitan Area start with.

Staff Position and Pension

Staff Position

- 4.68 Several ULBs have stated that they have been facing inconvenience due to shortage of technical and accounts-knowing staff. West Bengal Municipal Association has mentioned that there is an immediate necessity to revise the staff pattern of the ULBs in the light of the modern management system. It is learnt that a Committee has been constituted to suggest staff pattern of the ULBs. Hence, this Commission refrains from making any observation regarding the staff pattern. But it appears that most of the ULBs have large number of sub-staff which account for a substantial portion of total expenditure on salaries and wages. Many ULBs have engaged a large number of casual staff and their wages are paid out of their own revenue. It is suggested that the ULBs should explore outsourcing of some works done by the sub-staff and the State Government should bear at least 50% of the cost of such outsourcing, subject to the recommendations of the aforesaid Committee
- 4.69 In the case of ULBs, Institute of Local Government & Urban Studies (ILGUS) organize training of elected representative and personnel of Urban Local Bodies of the State except Kolkata Municipal Corporation (KMC). The Institute also arranges training of functionaries of poverty alleviation programmes and organizes seminars/workshop etc. on urban governments and other related issues. Normally, such training programmes are conducted in the campus of the ILGUS at Salt Lake, though on occasions such programmes are also conducted in municipalities. It is suggested that the ILGUS should set up a branch office at Siliguri for training of elected representatives and personnel of Urban Local Bodies of North Bengal.
- 4.70 KMC organizes its own training activities at its own Institute for Urban Management. It also conducts training of higher officials and Councillors at Administrative Training Institute of State Government and Indian Institute of Management, Kolkata.

Pension fund

- 4.71 During our meeting with Mayors and Chairpersons of the ULBs, the problem being faced by them to meet the growing burden of superannuation benefits was raised. Municipal affairs Department has also suggested building a pension fund with a one-time special grant to the ULBs, at least those which are more than 25 years old. The First SFC recommended that State should provide fund for pension and gratuity. It appears that State Government has taken full responsibility for payment of retirement benefits to the superannuated employees of the PRIs. Hence, this Commission feels that identical benefits should be accorded to the retired employees of the ULBs. However, if the State Government finds it difficult to take full responsibility of grant of pension, gratuity etc. to the retired employees of the ULBs, then a pension fund may be created. But this Commission is not in agreement with the views of the Municipal Affairs Department that a special grant should be provided for this purpose.

Instead, it is suggested that the outstanding Property Tax dues of the State Government and SPSUs should be utilized for this purpose. As has been stated earlier, an amount of Rs.18,790.61 lakh is due from the State Government Departments and SPSUs as on March 31, 2007, out of which KMC's due is Rs.11,313.25 lakh and remaining Rs.7,477.36 lakh is due to other ULBs. Table 4.10 (pg 88) shows the outstanding liabilities on account of retirement benefits of 104 ULBs as on July 16, 2008. Total liability is Rs.4,744.82 lakh. Even if the outstanding liability of the ULBs, whose figures have not been made available, is presumed to be another Rs.1,000 / 1,500 lakh, the total liability for pensionary dues of 125 ULBs, excluding KMC, will be less than the amount due to them as Property Tax from the State Government departments and SPSUs.

- 4.72 As suggested earlier, State Government may allot this amount to the Municipal Affairs Department for distribution to the individual ULBs with the stipulation that this amount should be kept in a separate fund to meet the retirement benefits of their employees. The State Government should also meet the current demand of the Property Taxes in a similar manner each year and the entire amount or a substantial part of it should be kept in the pension fund. As the entire demand of the Property Tax from the State Government departments and SPSUs will not be required to meet the current pension liabilities, the pension fund will swell each year and after some years it is likely that the income from interest from the pension fund will be sufficient to meet the pensionary liabilities. Of course, there are some ULBs where the outstanding amount of Property Tax will be less than the pension liabilities. But this can also be solved if the outstanding dues from the Government of India departments and CPSUs are collected and added to the kitty of the pension fund. If even then the total pensionary liability of any ULB can not be fully liquidated, then a one-time special fund may be granted to such ULB.

Miscellaneous Issues

Urban Development fund

- 4.73 The Municipal Affairs Department has stressed the need to create a separate urban development fund to finance the cost of purchase of private land for setting up public utility services, such as, water treatment plants, sewerage treatment plants, bus stands etc. The department has suggested that a certain percentage of stamp duty on account of registration of properties in municipal areas may be allocated and deposited in the urban fund annually. This Commission does not agree with this suggestion as it feels that stamp duty is already included in the shareable net tax revenue of the State Government. Instead, it is suggested that if the State Government assigns collection of Entertainment Tax with the ULBs, then the collection cost of 10%, which is now retained by the State Government, will also come into the coffers of the ULBs and the said amount and the additional revenue which is likely to be collected due to better monitoring may be used as urban development fund by the individual ULBs.

Government Land under jurisdiction of the ULBs

4.74 The ULBs have also demanded that all vested public lands within an ULB should be placed at the disposal of the respective ULB under Section 75 *ibid* . There is much confusion over this provision and the State Government may take necessary measures to dispel the same. However, State Government may sympathetically consider handing over of lands owned by different departments of both State & Central Governments within Municipal areas lying unused for years together to the respective ULBs for public utility purposes which will also solve the problem of encroachment.

Burden of past liabilities

4.75 The Municipal Affairs Department has suggested that the State Government departments and Undertakings, which have transferred their resources to ULBs, such as water supply installations, should clear the past dues, such as electricity bills etc. This Commission agrees with this suggestion.

District Planning Committee (DPC)

4.76 The West Bengal Municipal Association and several ULBs have stated that the District Planning Committees do not give any attention to the integration of planning of ULBs with the planning of adjoining rural areas. It has also been alleged that many DPCs have not yet constituted the urban sub - committees. This needs to be seriously looked into.

Development schemes

4.77 ULBs receive funds from both Government of India and State Government for implementation of development schemes. Table 4.12 (pg 97) shows amount received and spent for different development schemes in the years 2005-06 and 2006-07 respectively. Though the percentages of expenditure in both the years are quite high for the State as a whole, the performance of some of the ULBs are not satisfactory. This will be evident from the Annexure IV

Incentives

4.78 Municipal Affairs Department has suggested that 75% of Third SFC's award should be given to the ULBs as per approved formula and remaining 25% should be given as incentive fund on performance criteria. The performance criteria should be based on various factors such as higher realization of Property Tax , levy of user charges for maintaining utilities, utilisation of fund towards urban poor etc. This Commission feels that 25% of the total award should not be given as Incentive Fund. Instead, as mentioned earlier, 2% of the total allocation should be kept earmarked as incentive fund.

- 4.79 This Commission has kept 2% of total allocation which can be given as incentive fund on the following criteria:-
- (i) Maintenance of Asset Register and Demand Register;
 - (ii) Collection of Property Tax beyond 80% of the total demand excluding the demand from State Government departments and SPSUs, Government of India departments and CPSUs and Closed and Sick Industries and share of OSR to total Revenue Income of the concerned ULB exceeding the State average of the year;
 - (iii) Proper functioning of Ward Committees;
 - (iv) Realization of user charges;
 - (v) 95% utilization of funds received from State and Central Governments for implementation of assigned schemes.
- 4.80 It appears from the report of the Urban Household Survey in respect of 120 ULBs conducted by the State Urban Development Agency (SUDA) that in 56 ULBs more than 40% of total households have monthly family expenditure of not exceeding Rs.1500/- (Table 4.9, pg 84) and therefore, the said ULBs have much less potential to increase their OSR. While recommending grant to the ULBs, this point has been taken into consideration in the composite index by this Commission.

Table 4.2 (i) West Bengal State Totals of ULB Revenues (Rs.in lakh)

	2003-2004	2004-2005	2005-2006	2006-2007	Total 2003-2007	% Growth 03-04 to 04-05	% Growth 04-05 to 05-06	% Growth 05-06 to 06-07	% Growth 03-04 to 06-07
Property Tax Revenue	33,699.07	49,740.71	36,983.97	40,776.56	161,200.31	47.60	-25.65	10.25	21.00
Other Tax Revenue	3,092.54	3,283.95	3,659.57	5,477.81	15,513.87	6.19	11.44	49.68	77.13
Total Tax Revenue	36,791.61	53,024.66	40,643.54	46,254.37	176,714.18	44.12	-23.35	13.80	25.72
Non- Tax Revenue	38,123.28	31,384.75	36,955.46	64,317.52	170,781.01	-17.68	17.75	74.04	68.71
Total Own Source Revenue Income	74,914.89	84,409.41	77,599.00	110,571.89	347,495.19	12.67	-8.07	42.49	47.60
Revenue Income from State Govtfund	54,342.21	62,852.56	67,619.12	78,262.34	263,076.23	15.66	7.58	15.74	44.02
Total Revenue Income	129,257.10	147,261.97	145,218.12	188,834.23	610,571.42	13.93	-1.39	30.03	46.09
% of Property Tax Revenue to Total Tax Revenue	91.59	93.81	91	88.16	91.22				
% of Property Tax Revenue to Total Own Source Revenue Income	44.98	58.93	47.66	36.88	46.39				
% of Other Tax Revenue to Total Own Source Revenue Income	4.13	3.89	4.72	4.95	4.46				
% of Total Tax Revenue to Total Own Source Revenue Income	49.11	62.82	52.38	41.83	50.85				
% of Non Tax Rev. Income to Total Own Source Revn Income	50.89	37.18	47.62	58.17	49.15				
% of Total Own Source Revenue Income To Total Revenue income	57.96	57.32	53.44	58.56	56.91				
% of Revenue Income from State Government. fund to Total Revenue income	42.04	42.68	46.56	41.44	43.09				

Table 4.2 (ii) West Bengal State Totals of ULB Expenditure (Rs.in lakh)

	2003-2004	2004-2005	2005-2006	2006-2007	Total 2003-007	% Growth 03-04 to 04-05	% Growth 04-05 to 05-06	% Growth 05-06 to 06-07	% Growth 03-04 to 04-05
Expenditure on Salary & Wages	60,344.30	63,449.76	65,401.37	67,391.79	256,587.22	5.15	3.08	3.04	11.68
Other Revenue Expenditure	51,558.19	64,135.93	68,084.53	104,735.91	288,514.56	24.40	6.16	53.83	103.14
Total Revenue Expenditure	111,902.49	127,585.69	133,485.90	172,127.70	545,101.78	14.02	4.62	28.95	53.82
% of Salary & Wages to Total Own Source Revenue Income	80.55	75.17	84.28	60.95	73.84				
% of Salary & Wages to Total Revenue Income	46.69	43.09	45.04	35.69	42.02				
% of Salary & Wages to Total Revenue Expenditure	53.93	49.73	48.99	39.15	47.07				
% of Other Revn. Exp. to Total Own Source Revenue income	68.82	75.98	87.74	94.72	83.03				
% of Other Revn. Exp. to Total Revenue income	39.89	43.55	46.88	55.46	47.25				
% of Other Revn. Exp. to Total Revenue Expenditure	46.07	50.27	51.01	60.85	52.93				
Difference of Total Revn. Income & Total Revn. Expenditure	17,354.61	19,676.28	11,732.22	16,706.53	65,469.64				

Source: Directorate of Local Bodies, KMC & HMC

**Table 4.3 Share of Total Own Source Revenue to Total Revenue
Income in respect of all ULBs (2001-02 to 2006-07)**

District	Name of ULB	Share of Total Own Source Revenue to Total Revenue Income
Howrah	Howrah M.C	36.47
	Bally	43.16
	Uluberia (KMA)	16.06
Kolkata	KMC	62.58
Nadia	Kalyani (KMA)	51.99
	Gayeshpur (KMA)	35.30
	Krishnanagar	31.88
	Nabadwip	32.11
	Santipur.	19.83
	Ranaghat.	53.64
	Birnagar	36.00
	Chakdaha.	38.45
	Taherpur	14.43
	Coopers' Camp	10.02
Murshidabad	Berhampur.	39.81
	Jiaganj - Azimganj	15.73
	Murshidabad	22.93
	Kandi	31.66
	Jangipur.	29.83
	Dhulian	11.49
	Beldanga.	27.73
Paschim Medinipur	Ramjibanpur	27.93
	Chandrakona	28.53
	Khirpai	30.07
	Kharar	35.15
	Ghatal.	46.56
	Medinipur	42.55
	Jhargram.	41.86
	Kharagpur.	36.04
Purba Medinipur	Haldia.	81.38
	Egra	28.55

District	Name of ULB	Share of Total Own Source Revenue to Total Revenue Income
	Contai.	47.97
	Tamluk.	37.92
	Panskura	8.67
Bankura	Sonamukhi	23.78
	Bishnupur.	31.92
	Bankura	23.14
Purulia	Raghunathpur	24.04
	Jhalda.	19.57
	Purulia	34.55
Burdwan	Burdwan	36.56
	Kalna	31.27
	Katwa	41.05
	Dainhat	24.58
	Raniganj	44.81
	Kulti	21.22
	Memari	62.76
	Jamuraia	32.05
	Gushkara	38.98
	Asansol M. C.	48.46
	Durgapur M. C.	48.33
S- 24 Pgs	Budge Budge (KMA)	40.90
	Rajpur-Sonarpur (KMA)	69.62
	Baruipur (KMA)	41.25
	Pujali (KMA)	66.04
	Maheshtala (KMA)	46.74
	Diamond Harbour	65.78
	Jaynagar - Mazilpur	27.90
N- 24 Pgs	Kanchrapara (KMA)	27.75
	Halisahar (KMA)	34.84
	Naihati (KMA)	26.30
	Bhatpara (KMA)	30.81
	Garulia (KMA)	33.74

District	Name of ULB	Share of Total Own Source Revenue to Total Revenue Income
	North Barrackpore (KMA)	49.59
	Barrackpore (KMA)	54.25
	Titagarh (KMA)	41.46
	Khardah (KMA)	50.03
	Panihati (KMA)	52.90
	Kamarhati (KMA)	43.52
	Baranagar (KMA)	40.61
	North Dum Dum (KMA)	50.06
	South Dum Dum (KMA)	70.80
	Dum Dum (KMA)	60.13
	Barasat (KMA)	52.93
	Madhayamgram (KMA)	62.63
	Rajarhat-Gopalpur (KMA)	63.50
	New Barrackpore (KMA)	42.82
	Bidhannagar (KMA)	67.21
	Ashokenagar - Kalyangarh	38.90
	Baduria	13.51
	Bongaon	41.56
	Habra	30.82
	Gobordanga	16.79
	Basirhat	32.15
	Taki	39.44
Hooghly	Bansberia (KMA)	27.88
	Hooghly-Chinsurah (KMA)	34.66
	Bhadreswar (KMA)	39.91
	Baidyabati (KMA)	50.80
	Champdany (KMA)	22.02
	Serampore (KMA)	34.62
	Rishra (KMA)	42.58
	Konnagar (KMA)	44.60
	Uttarpara-Kotrung (KMA)	47.21
	Chandannagore MC (KMA)	43.03

District	Name of ULB	Share of Total Own Source Revenue to Total Revenue Income
	Arambag	37.81
	Tarakeswar	36.40
Birbhum	Rampurhat.	33.28
	Sainthia.	34.13
	Suri	47.52
	Dubrajpur	25.81
	Bolpur	55.31
	Nalhati.	64.77
Jalpaiguri	Jalpaiguri	29.99
	Alipurduar	39.35
	Dhupguri	33.44
	Mal	44.31
Malda	English Bazar	46.22
	Old Malda	56.38
Darjeeling	Darjeeling	35.32
	Kalimpong	33.78
	Kurseong	33.68
	Mirik	20.08
	Siliguri	57.71
Dakshin Dinajpur	Balurghat	37.54
	Gangarampur	30.01
Uttar Dinajpur	Raiganj	29.57
	Islampur	38.12
	Kaliaganj	23.11
	Dalkhola	N.A
Cooch Behar	Cooch Behar	53.25
	Dinhata	42.36
	Toofanganj	36.30
	Mathbhanga	44.60
	Mekhliganj	40.00
	Haldibari	48.81

Source: Directorate of Local Bodies, KMC & HMC

Table 4.4 (i) West Bengal District wise of ULB Revenue Totals for 4 yrs '03-'04 to '06-'07 (Rs.in lakh)

Dist. & No of ULBs in the district	Property Tax Revenue	Other Tax Revenue	Total Tax Revenue	Non- Tax Revenue	Total Own Source Revenue Income	Revenue Income from State Government fund	Total Revenue Income	% of Property Tax Revenue to Total Tax Revenue	% of Property Tax Revenue to Total Own Source Revenue Income	% of Other Tax Revenue to Total Own Source Revenue Income	% of Total Tax Revenue to Total Own Source Revenue Income	% of Non Tax Revn. Income to Total Own Source Revn Income	% of Total Own Source Revenue Income To Total Revenue income	% of Revenue Income from State Government fund To Total Revenue income
Nadia (10)	1,819.92	239.72	2,059.64	2,720.04	4,779.68	7,350.99	12,130.67	88.36	38.08	5.02	43.09	56.91	39.40	60.60
Mushidabad (7)	1,165.40	319.19	1,484.59	1,563.70	3,048.29	5,719.54	8,767.83	78.50	38.23	10.47	48.70	51.30	34.77	65.23
Paschim Medinipur (8)	1,149.40	294.01	1,443.41	1,333.18	2,776.59	3,882.99	6,659.58	79.63	41.40	10.59	51.98	48.02	41.69	58.31
Purba Medinipur (5)	3,803.94	279.84	4,083.78	1,523.37	5,607.15	3,031.01	8,638.16	93.15	67.84	4.99	72.83	27.17	64.91	35.09
Bankura (3)	338.06	246.29	584.35	293.25	877.60	2,334.94	3,212.54	57.85	38.52	28.06	66.59	33.41	27.32	72.68
Purulia (3)	349.31	197.52	546.83	191.59	738.42	1,856.88	2,595.30	63.88	47.31	26.75	74.05	25.95	28.45	71.55
Howrah (3)	4,753.43	1,560.15	6,313.58	4,640.63	10,954.21	17,014.89	27,969.10	75.29	43.39	14.24	57.64	42.36	39.17	60.83
Burdwan (11)	5,637.11	1,468.46	7,105.57	4,928.03	12,033.60	15,464.26	27,497.86	79.33	46.84	12.20	59.05	40.95	43.76	56.24
S-24 Pgs (7)	3,254.71	620.90	3,875.61	3,730.75	7,606.36	5,860.26	13,466.62	83.98	42.79	8.16	50.95	49.05	56.48	43.52
N-24 Pgs (27)	14,660.55	2,769.96	17,430.51	20,123.82	37,554.33	34,741.31	72,295.64	84.11	39.04	7.38	46.41	53.59	51.95	48.05
Hooghly (12)	3,411.63	822.28	4,233.91	5,316.00	9,549.91	13,948.44	23,498.35	80.58	35.72	8.61	44.33	55.67	40.64	59.36
Birbhum (6)	719.12	368.88	1,088.00	698.88	1,786.88	2,293.04	4,079.92	66.10	40.24	20.64	60.89	39.11	43.80	56.20
Kolkata (1)	115,118.00	5,098.00	120,216.00	117,361.00	237,577.00	133,671.00	371,248.00	95.76	48.46	2.15	50.60	49.40	63.99	36.01
Malda(2)	545.49	239.59	785.08	1,006.97	1,792.05	1,814.00	3,606.05	69.48	30.44	13.37	43.81	56.19	49.70	50.30
Dakshin Dinajpur(2)	347.55	54.99	402.54	383.86	786.40	1,368.08	2,154.48	86.34	44.20	6.99	51.19	48.81	36.50	63.50
Uttar Dinajpur(4)	338.67	103.66	442.33	332.42	774.75	1,585.25	2,360.00	76.57	43.71	13.38	57.09	42.91	32.83	67.17
Coochbehar (6)	613.71	330.77	944.48	1,348.14	2,292.62	2,298.46	4,591.08	64.98	26.77	14.43	41.20	58.80	49.94	50.06
Darjeeling (5)	2,332.32	336.48	2,668.80	2,711.85	5,380.65	5,427.00	10,807.65	87.39	43.35	6.25	49.60	50.40	49.79	50.21
Jalpaiguri (4)	841.99	163.18	1,005.17	573.53	1,578.70	3,413.89	4,992.59	83.77	53.33	10.34	63.67	36.33	31.62	68.38

Source: Directorate of Local Bodies, KMC & HMC

Table 4.4 (ii) West Bengal District wise of ULB Expenditure Totals for 4 yrs '03-'04 to '06-'07 (Rs.in lakh)

Dist. & No of ULBs in the district	Expenditure on Salary & Wages	Other Revenue Expenditure	Total Revenue Expenditure	% of Salary & Wages to Total Own Source Revenue Income	% of Salary & Wages to Total Revenue Income	% of Salary & Wages to Total Revenue Expenditure	% of Other Revn. Exp. to Total Own Source Revenue Income	% of Other Revn. Exp. to Total Revenue income	% of Other Revn. Exp. to Total Revenue Expenditure	Difference of Total Revn. Income & Total Revn. Expenditure
Nadia (10)	6,752.63	4,057.46	10,810.09	141.28	55.67	62.47	84.89	33.45	37.53	1,320.58
Mushidabad (7)	5,101.91	3,288.04	8,389.95	167.37	58.19	60.81	107.87	37.50	39.19	377.88
Paschim Medinipur (8)	3,374.95	2,650.83	6,025.78	121.55	50.68	56.01	95.47	39.80	43.99	633.80
Purba Medinipur (5)	1,727.73	3,470.89	5,198.62	30.81	20.00	33.23	61.90	40.18	66.77	3,439.54
Bankura (3)	2,358.60	871.43	3,230.03	268.76	73.42	73.02	99.30	27.13	26.98	-17.49
Purulia (3)	1,639.13	435.05	2,074.18	221.98	63.16	79.03	58.92	16.76	20.97	521.12
Howrah (3)	19,136.24	8,562.88	27,699.12	174.69	68.42	69.09	78.17	30.62	30.91	269.98
Burdwan (11)	10,876.65	11,438.56	22,315.21	90.39	39.55	48.74	95.06	41.60	51.26	5,182.65
S-24 Pgs (7)	4,105.47	6,342.99	10,448.46	53.97	30.49	39.29	83.39	47.10	60.71	3,018.16
N-24 Pgs (27)	30,464.04	31,094.25	61,558.29	81.12	42.14	49.49	82.80	43.01	50.51	10,737.35
Hooghly (12)	14,074.51	9,464.29	23,538.80	147.38	59.90	59.79	99.10	40.28	40.21	-40.45
Birbhum (6)	2,499.75	1,278.02	3,777.77	139.89	61.27	66.17	71.52	31.32	33.83	302.15
Kolkata (1)	139,626.00	195,374.00	335,000.00	58.77	37.61	41.68	82.24	52.63	58.32	36,248.00
Malda(2)	1,818.91	1,472.07	3,290.98	101.50	50.44	55.27	82.14	40.82	44.73	315.07
Dakshin Dinajpur(2)	859.75	641.46	1,501.21	109.33	39.91	57.27	81.57	29.77	42.73	653.27
Uttar Dinajpur(4)	1,216.74	928.75	2,145.49	157.05	51.56	56.71	119.88	39.35	43.29	214.51
Coochbehar (6)	2,311.98	1,848.91	4,160.89	100.84	50.36	55.56	80.65	40.27	44.44	430.19
Darjeeling (5)	5,551.59	4,318.10	9,869.69	103.18	51.37	56.25	80.25	39.95	43.75	937.96
Jalpaiguri (4)	3,090.64	976.58	4,067.22	195.77	61.90	75.99	61.86	19.56	24.01	925.37

Source: Directorate of Local Bodies, KMC & HM

Table 4.5 West Bengal State Totals relating to Demand & Collection of Property Tax for 2006 - 07 in respect of Urban Local Bodies (Rs.in lakh)

Demand (Arrear + Current)	90,848.98
Collection	40,776.56
%of Collection	44.88
Due	50,072.42
% of Due	55.12
Due from State Government. Deptt.s & Undertakings (As on 31.03.07)	18,790.61
% of Due from State Government. Deptt.s & Undertakings to Demand	20.68
% of Due from State Government. Deptt.s & Undertakings to Total Due	37.53
Due from Central Government. Deptt.s & Undertakings (As on 31.03.07)	5,598.78
% of Due from Central Government. Deptt.s & Undertakings to Demand	6.16
% of Due from Central Government. Deptt.s & Undertakings to Total Due	11.18
Due from Closed & Sick Industries (As on 31.03.07)	5,838.79
% of Due from Closed & Sick Industries to Demand	6.43
% of Due from Closed & Sick Industries to Total Due	11.66
Due from Others (As on 31.03.07)	19,844.24
% of Due from Others to Demand	21.84
% of Due from Others to Total Due	39.63

Note : 1. Demand of Dhuliyon Municipality is not available

2. Due from Closed & Sick industries in KMC is not available

3. Due from State Government Deptts. & Undertaking as well as from Closed & Sick Industries in North Dum Dum Municipality is not available

4. Due from Gol Deptts. & Undertaking as well as from Closed & Sick Industries in Panskura Municipality is not available

5. No figure from Coopers' Camp Notified Area Authority available

Source : Directorate of Local Bodies, West Bengal, Kolkata Municipal Corporation & Howrah Municipal Corporation

**Table 4.6 Demand and Collection of Property Tax of 124 ULBs
(excluding Kolkata Municipal Corporation & Howrah Municipal Corporation) (Rs.in lakh)**

Year	Demand			Collection			% of Collection		
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
2004-05	21,333.22	12,774.74	34,107.96	3,784.53	6,784.13	10,568.66	18	53	31
2005-06	23,489.15	13,099.18	36,588.33	4,268.23	6,982.06	11,250.29	18	53	31
2006-07	26,386.43	14,497.18	40,883.61	4,575.30	7,709.46	12,284.76	17	53	30

Source: Directorate of Local Bodies, West Bengal.

Table 4.7 OSR & Expenditure on Salaries & Wages ('01-02 to '06-07) (Rs.in lakh)

Dist.	Name of ULB	Total Own Source Revenue	Expenditure on Salary & Wages	Revenue Grant from Sate Govt.
N-24 PGS	North Barrackpore (KMA)	1,616.36	1,568.33	1,643.04
N-24 PGS	Panihati (KMA)	3,192.49	2,598.10	2,841.95
N-24 PGS	North Dum Dum (KMA)	2,163.79	1,379.79	2,158.72
N-24 PGS	South Dum Dum (KMA)	7,458.94	2,549.24	3,076.68
N-24 PGS	Barasat (KMA)	1,807.46	1,598.86	1,607.51
N-24 PGS	Madhyamgram (KMA)	2,243.37	1,471.34	1,338.29
N-24 PGS	Rajarhat-Gopalpur (KMA)	3,157.17	1,433.74	1,814.91
N-24 PGS	New Barrackpore (KMA)	813.09	667.07	1,085.57
N-24 PGS	Bidhannagar (KMA)	5,327.16	1,242.02	2,599.29
S-24 PGS	Rajpur-Sonarpur (KMA)	4,168.10	1,083.75	1,819.15
S-24 PGS	Pujali (KMA)	997.13	316.51	512.82
S-24 PGS	Maheshtala (KMA)	2,234.62	1,094.28	2,546.32
S-24 PGS	Diamond Harbour	773.10	539.41	402.19
Kolkata	Kolkata M.C (KMA)	309,214.00	202,883.00	18,4891.00
Nadia	Kalyani (KMA)	2,034.04	1,405.06	1,878.63
Nadia	Ranaghat	1,348.83	1,254.43	1,165.81
Nadia	Chakdah	579.21	475.13	927.06
BURDWAN	Jamuria	417.37	200.99	884.69
BURDWAN	Memari	481.84	144.91	285.87
BURDWAN	Gushkara	246.35	225.61	385.66
BURDWAN	Asansol MC	3,893.55	3,327.42	4,141.56
BURDWAN	Durgapur MC	5,154.78	2,518.64	5,509.93
BIRBHUM	Nalhati	188.92	41.58	102.74
MIDNAPUR WEST	Ghatal	494.67	356.04	567.78
MIDNAPUR WEST	Jhargram	364.69	253.32	506.47
MIDNAPUR EAST	Haldia	6,538.68	617.93	1,496.33
MALDA	Old Malda	482.90	460.00	373.64
DARJEELING	Siliguri	5,453.82	4,294.18	3,996.69
JALPAIGURI	Dhupguri	93.14	66.19	185.40
COOCHBEHAR	Coochbehar	2,127.09	2,075.41	1,867.76
COOCHBEHAR	Mathabhanga	304.17	292.90	377.76

Source: Directorate of Local Bodies, West Bengal & KMC

Table 4.8 - Operation & Maintenance expenditure as % of total Revn. Expenditure

SI No.	Name of ULB	Operation & Maintenance expenditure as Percentage of total revenue expenditure	
		2005-06	2006-07
1	Bally	29.30%	24.00%
2	Baranagar	11.50%	16.11%
3	Barasat	19.11%	19.59%
4	Barrackpore	21.03%	22.01%
5	Baruipur	9.52%	8.22%
6	Bidhannagar	70.44%	68.73%
7	Chandernagore. M.C.	53.23%	46.77%
8	Garulia	15.98%	15.81%
9	Gayeshpur	12.29%	10.69%
10	Hooghly-Chinsurah	10.21%	11.81%
11	Kalyani	9.96%	16.93%
12	Kamarhati	7.40%	6.90%
13	Khardah	24.53%	27.34%
14	Konnagar	66.31%	70.28%
15	Madhyamgram	14%	-
16	Maheshtala	30.59%	36.95%
17	New Barrackpore	25.25%	28.46%
18	Panihati	24.70%	26.20%
19	Rishra	1.50%	2.80%
20	Titagarh	68.00%	79.00%
21	Uluberia	48.09%	42.25%
22	Uttarpara-Kotrung	30.05%	51.67%

Source : CMU, KUSP, Municipal Affairs Department

Table 4.9 No. of families with Family Expenditure not exceeding Rs.1500/-p.m

ULB	Total No. of Households	Family expenditure (Rs. 0 – 1500)	%
KOLKATA MC	912,720	88,712	9.72
BIDHAN NAGAR	46,216	4,971	10.76
BARANAGAR	63,701	7,141	11.21
BALLY	46,967	5,570	11.86
SOUTH DUM DUM	76,153	9,490	12.46
BARUIPUR	9,767	1,360	13.92
RISHRA	24,705	3,970	16.07
RAJARHAT GOPALPUR	60,744	9,961	16.40
DUM DUM	19,897	3,303	16.60
CHAMPDANY	20,437	3,574	17.49
HOWRAH MC	150,801	26,666	17.68
UTTARPARA - KOTRUNG	29,320	5,324	18.16
SERAMPORE	30,086	5,559	18.48
NEW BARRACKPORE	18,065	3,456	19.13
TITAGARH	24,560	4,782	19.47
KONNAGAR	17,453	3,577	20.50
KANCHRAPARA	22,452	5,015	22.34
SILIGURI MC	92,765	21,624	23.31
MADHYAMGRAM	35,778	8,341	23.31
JALPAIGURI	22,512	5,277	23.44
NORTH BARRACKPORE	27,178	6,414	23.60
KHARDAH	17,649	4,171	23.63
BARRACKPORE	31,406	7,453	23.73
KAMARHATI	46,555	11,069	23.78
KURSEONG	4,981	1,230	24.69
HALISAHAR	26,087	6,589	25.26
BANSBERIA	21,551	5,462	25.34
BHADRESWAR	21,473	5,445	25.36
PANIHATI	68,366	17,743	25.95
BHATPARA	76,618	20,339	26.55
BAIDYABATI	20,879	5,550	26.58
BARASAT	58,231	15,530	26.67
COOCH BEHAR	14,187	3,835	27.03

Table 4.9 No. of families with Family Expenditure not exceeding Rs.1500/-p.m

ULB	Total No. of Households	Family expenditure (Rs. 0 – 1500)	%
CHANDANNAGORE MC	33,357	9,422	28.25
BALURGHAT	21,625	6,308	29.17
ASANSOL MC	86,503	25,543	29.53
KALYANI	17,275	5,103	29.54
BUDGE BUDGE	16,254	4,834	29.74
ISLAMPUR	9,613	2,918	30.35
HOOGLY CHINSURAH	34,677	10,537	30.39
KALIMPONG	8,822	2,715	30.78
MATHABHANGA	5,172	1,641	31.73
DURGAPUR MC	111,030	35,558	32.03
NORTH DUM DUM	49,343	15,948	32.32
MAHESHTALA	78,063	25,233	32.32
TUFANGANJ	4,620	1,566	33.90
GARULIA	15,382	5,221	33.94
KULTI	46,944	15,948	33.97
NAIHATI	26,316	8,973	34.10
BARDHAMAN	54,287	19,323	35.59
DIAMOND HARBOUR	9,041	3,238	35.81
ENGLISH BAZAR	33,751	12,092	35.83
DARJEELING	14,176	5,141	36.27
BERHAMPORE	35,522	13,050	36.74
KRISHNANAGAR	32,698	12,309	37.64
DINHATA	7,756	2,937	37.87
RANIGANJ	18,036	6,843	37.94
RAIGANJ	36,253	13,766	37.97
ASHOKENAGAR-KALYANGARH	24,257	9,436	38.90
SURI	12,781	4,977	38.94
MIDNAPORE	26,307	10,322	39.24
CHAKDAH	22,074	8,679	39.32
JHARGRAM	12,037	4,734	39.33
ALIPURDUAR	12,997	5,192	39.95
BOLPUR	15,930	6,405	40.21

Table 4.9 No. of families with Family Expenditure not exceeding Rs.1500/-p.m

ULB	Total No. of Households	Family expenditure (Rs. 0 – 1500)	%
PURULIA	20,495	8,287	40.43
JAINAGAR-MAZILPUR	5,494	2,228	40.55
RAMJIBANPUR	3,730	1,520	40.75
HABRA	27,749	11,402	41.09
GAYESHPUR	12,549	5,189	41.35
TARAKESWAR	4,934	2,077	42.10
DHUPGURI	8,902	3,857	43.33
BASIRHAT	29,761	13,040	43.82
MAL	5,434	2,388	43.95
KHARAGPUR	40,973	18,039	44.03
KATWA	16,864	7,453	44.19
BISHNUPUR	13,405	5,933	44.26
RAMPURHAT	12,103	5,474	45.23
GANGARAMPORE	11,369	5,145	45.25
PUJALI	6,930	3,150	45.45
BANKURA	24,283	11,280	46.45
GHATAL	9,525	4,448	46.70
MEKLIANJ	2,211	1,051	47.54
GOBARDANGA	10,972	5,216	47.54
JAMURIA	23,151	11,060	47.77
RANAGHAT	17,450	8,434	48.33
ARAMBAGH	11,915	5,777	48.49
BONGAON	24,637	11,952	48.51
BELDANGA	5,685	2,865	50.40
ULUBERIA	39,663	20,059	50.57
JANGIPUR	13,608	6,923	50.87
KALNA	11,066	5,650	51.06
KANDI	9,344	4,820	51.58
MEMARI	8,888	4,591	51.65
OLD MALDA	12,952	6,693	51.68
KALIAGANJ	10,680	5,554	52.00
HALDIBARI	2,949	1,644	55.75
JHALDA	3,592	2,011	55.99

Table 4.9 No. of families with Family Expenditure not exceeding Rs.1500/-p.m

ULB	Total No. of Households	Family expenditure (Rs. 0 – 1500)	%
TAKI	8,862	4,981	56.21
TAHERPUR	4,961	2,811	56.66
RAGHUNATHPUR	4,562	2,603	57.06
JIAGANJ-AZIMGANJ	10,474	6,025	57.52
NALHATI	7,953	4,619	58.08
MIRIK	2,118	1,243	58.69
SANTIPUR	29,124	17,294	59.38
DALKHOLA	5,708	3,433	60.14
MURSHIDABAD	8,106	4,956	61.14
KHARAR	2,322	1,463	63.01
SONAMUKHI	6,009	3,796	63.17
CHANDRAKONA	4,225	2,673	63.27
BIRNAGAR	5,872	3,776	64.31
DHULIAN	13,567	8,740	64.42
NABADWIP	25,286	16,327	64.57
DAINHAT	5,170	3,361	65.01
SAINTHIA	9,253	6,029	65.16
KHIRPAI	3,201	2,100	65.60
DUBRAJPUR	7,150	4,738	66.27
GUSHKARA	6,964	4,627	66.44
BADURIA	11,028	7,976	72.32
COOPER'S CAMP	3,870	2,985	77.13

Source : State Urban Development Agency

Table 4.10 Outstanding Pension and Gratuity for the Retired Employees of ULBs (As on 16 - 07 - 2008)

SI No.	Name of ULB	Amount of Fund outstanding towards payment of			Due from State Government. & SPSUs (Rs.in lakh)	Due from Central Govt. & SPSUs (Rs.in lakh)
		Pension (Rs)	Gratuity (Rs)	Total (Rs)		
1	Kanchrapara	460,000.00	985,000.00	1,445,000.00	12.39	765.31
2	Halisahar	1,370,450.00	295,000.00	1,665,450.00	21.47	0.00
3	Naihati	2,042,000.00	988,000.00	3,030,000.00	78.36	15.66
4	Bhatpara	9,234,592.00	7,765,971.00	17,000,563.00	76.69	166.03
5	Garulia			4,748,897.00	3.01	1.52
6	North Barrackpore				20.64	118.32
7	Barrackpore	Nil	49,558.00	49,558.00	4.37	0.00
8	Titagarh	76,600.00	2,068,381.00	2,144,981.00	0.74	0.03
9	Khardah	1,738,094.00	Nil	1,738,094.00	12.03	0.00
10	Panihati	68,276.00	2,673,282.00	2,741,558.00	5.41	38.52
11	Kamarhati	23,678,800.00	4,339,165.00	28,017,965.00	43.51	6.06
12	Baranagar	7,762,000.00	5,050,000.00	12,812,000.00	101.63	175.07
13	North Dum Dum				NA	7.37
14	South Dum Dum				224.63	0.00
15	Dum Dum			2,500,000.00	5.38	4.56
16	Barasat				4.01	0.00

Table 4.10 Outstanding Pension and Gratuity for the Retired Employees of ULBs (As on 16 - 07 - 2008)

SI No.	Name of ULB	Amount of Fund outstanding towards payment of			Due from State Government. & SPSUs (Rs.in lakh)	Due from Central Govt. & SPSUs (Rs.in lakh)
		Pension (Rs)	Gratuity (Rs)	Total (Rs)		
17	Madhayamgram				97.87	1.41
18	Rajarhat-Gopalpur				0.00	10.47
19	New Barrackpore	384,000.00	937,000.00	1,321,000.00	0.00	0.05
20	Bidhannagar				56.26	466.81
21	Ashokenagar - Kalyangarh				55.62	0.00
22	Baduria	264,360.00	600,000.00	864,360.00	4.42	
23	Bongaon	2,080,656.00	1,851,392.00	3,932,048.00	0.46	0.08
24	Habra	2,695,000.00	1,575,000.00	4,270,000.00	213.87	NA
25	Gobordanga				7.29	7.33
26	Basirhat			588,332.00	36.18	3.51
27	Taki				1.13	0.42
28	Budge Budge	Nil	Nil	Nil	12.33	13.15
29	Rajpur-Sonarpur	Nil	Nil	Nil	5.92	9.80
30	Baruipur	Nil	Nil	Nil	4.52	0.14
31	Pujali	Nil	Nil	Nil	0.03	0.00
32	Maheshtala				522.54	89.69

Table 4.10 Outstanding Pension and Gratuity for the Retired Employees of ULBs (As on 16 - 07 - 2008)

SI No.	Name of ULB	Amount of Fund outstanding towards payment of			Due from State Government. & SPSUs (Rs.in lakh)	Due from Central Govt. & SPSUs (Rs.in lakh)
		Pension (Rs)	Gratuity (Rs)	Total (Rs)		
33	Diamond Harbour			5,000,000.00	38.63	9.28
34	Jaynagar - Mazilpur	1,501,712.00	449,675.00	1,951,387.00	0.78	0.00
35	Bally	38,432.00	316,622.00	355,054.00	98.86	8.97
36	Uluberia	405,809.00	842,238.00	1,248,047.00	48.07	9.22
37	Howrah M.C			36,476,000.00	794.75	229.69
38	Bansberia	2,244,159.00	3,301,927.00	5,546,086.00	5.16	0.36
39	Hooghly-Chinsurah	3,787,042.00	6,804,423.00	10,591,465.00	30.38	1.29
40	Bhadreswar	901,100.00	2,652,686.00	3,553,786.00	0.37	0.41
41	Baidyabati	8,815,931.00	5,290,392.00	14,106,323.00	6.03	0.97
42	Champdany	7,638,772.00	6,922,217.00	14,560,989.00	15.82	112.54
43	Serampore	20,000,000.00	28,000,000.00	48,000,000.00	292.44	5.77
44	Rishra	2,129,869.00	21,298,597.00	23,428,466.00	0.20	0.13
45	Konnagar	–	–	3,582,490.00	16.35	1.45
46	Uttarpara-Kotrung	163,743.00	259,603.00	423,346.00	44.32	57.13
47	Chandannagore MC	1,197,868.00	5,558,591.00	6,756,459.00	22.10	3.11
48	Arambag	–	–	561,028.00	25.16	0.00

Table 4.10 Outstanding Pension and Gratuity for the Retired Employees of ULBs (As on 16 - 07 - 2008)

SI No.	Name of ULB	Amount of Fund outstanding towards payment of			Due from State Government. & SPSUs (Rs.in lakh)	Due from Central Govt. & SPSUs (Rs.in lakh)
		Pension (Rs)	Gratuity (Rs)	Total (Rs)		
49	Tarakeswar	1,049,322.00	890,263.00	1,939,585.00	16.44	4.03
50	Burdwan	4,275,753.00	13,446,647.00	17,722,400.00	208.79	19.05
51	Kalna	Nil	2,949,153.00	2,949,153.00	17.24	0.01
52	Katwa	1,571,892.00	1,680,128.00	3,252,020.00	2.88	0.49
53	Dainhat				0.72	
54	Raniganj	8,801,131.00	Nil	8,801,131.00	6.06	82.70
55	Kulti	Nil	Nil	Nil	11.02	333.06
56	Memari			91,157.00	4.74	6.91
57	Jamuria	4,893,038.00		4,893,038.00	62.02	109.90
58	Gushkara	Nil	Nil	Nil	13.88	1.76
59	Asansol M. C.	Nil	Nil	Nil	421.00	1,665.23
60	Durgapur M. C.	6,805.00	302,000.00	308,805.00	137.31	400.95
61	Haldia.	Nil	Nil	Nil	24.04	0.00
62	Egra	895,408.00	250,730.00	1,146,138.00	13.30	0.00
63	Contai.	1,379,020.00	92,966.00	1,471,986.00	6.57	0.19
64	Tamluk.	56,902.00	3,555.00	60,457.00	38.10	0.36

Table 4.10 Outstanding Pension and Gratuity for the Retired Employees of ULBs (As on 16 - 07 - 2008)

SI No.	Name of ULB	Amount of Fund outstanding towards payment of			Due from State Government. & SPSUs (Rs.in lakh)	Due from Central Govt. & SPSUs (Rs.in lakh)
		Pension (Rs)	Gratuity (Rs)	Total (Rs)		
65	Panskura	Nil	Nil	Nil		
66	Ramjibanpur	Nil	Nil	Nil	0.10	0.00
67	Chandrakona	243,000.00	785,000.00	1,028,000.00	0.17	0.19
68	Khirpai	Nil	Nil	Nil	1.48	0.00
69	Kharar	529,704.00	266,935.00	796,639.00	0.00	0.00
70	Ghatal.	Nil	Nil	Nil	22.92	0.85
71	Medinipur	1,406,116.00	3,280,937.00	4,687,053.00	54.28	0.00
72	Jhargram.	Nil	Nil	Nil	73.69	1.60
73	Kharagpur.	500,000.00	Nil	500,000.00	14.51	2.09
74	Sonamukhi	170,277.00	5,706.00	175,983.00	6.97	0.00
75	Bishnupur.				6.68	2.43
76	Bankura	5,250,000.00	7,366,000.00	12,616,000.00	80.88	28.03
77	Raghunathpur	353,500.00	940,000.00	1,293,500.00	34.58	0.00
78	Jhalda.	8,205,113.00	2,240,516.00	10,445,629.00	0.02	0.00
79	Purulia				274.17	0.00
80	Rampurhat.	Nil	Nil	Nil	11.89	5.03

Table 4.10 Outstanding Pension and Gratuity for the Retired Employees of ULBs (As on 16 - 07 - 2008)

SI No.	Name of ULB	Amount of Fund outstanding towards payment of			Due from State Government. & SPSUs (Rs.in lakh)	Due from Central Govt. & SPSUs (Rs.in lakh)
		Pension (Rs)	Gratuity (Rs)	Total (Rs)		
81	Sainthia.			579,689.00	2.77	0.79
82	Suri	438,493.00	2,117,744.00	2,556,237.00	171.50	0.00
83	Dubrajpur	260,616.00	161,168.00	421,784.00	3.92	0.94
84	Bolpur	376,413.00	2,506,835.00	2,883,248.00	5.56	0.00
85	Nalhati.	Nil	Nil	Nil	1.77	0.20
86	Kalyani	834,528.00	2,961,730.00	3,796,258.00	147.76	82.20
87	Gayeshpur	514,920.00	750,118.00	1,265,038.00	74.56	10.99
88	Krishnanagar	13,813,036.00	4,451,086.00	18,264,122.00	157.20	0.00
89	Nabadwip	8,160,885.00	2,491,393.00	10,652,278.00	9.06	3.76
90	Santipur.	17,960,243.00	5,246,600.00	23,206,843.00	15.59	5.61
91	Ranaghat.	4,043,032.00	6,639,346.00	10,682,378.00	31.96	1.54
92	Birnagar				0.03	0.00
93	Chakdaha.			542,443.00	3.12	4.68
94	Taherpur	2,042,000.00	988,000.00	3,030,000.00	0.00	
95	Coopers' Camp N.A.A.	Nil	Nil	Nil	NA	
96	Berhampur.	6,862,437.00	11,776,602.00	18,639,039.00	173.74	66.75

Table 4.10 Outstanding Pension and Gratuity for the Retired Employees of ULBs (As on 16 - 07 - 2008)

SI No.	Name of ULB	Amount of Fund outstanding towards payment of			Due from State Government. & SPSUs (Rs.in lakh)	Due from Central Govt. & SPSUs (Rs.in lakh)
		Pension (Rs)	Gratuity (Rs)	Total (Rs)		
97	Jiaganj - Azimganj	3,030,652.00	3,125,315.00	6,155,967.00	32.74	
98	Murshidabad					
99	Kandi	1,324,919.00	951,161.00	2,276,080.00	67.86	0.00
100	Jangipur.			3,388,058.00	50.58	0.37
101	Dhulian	Nil	Nil	Nil	0.00	
102	Beldanga.	20,880.00	282,950.00	303,830.00	20.98	4.58
103	KMC				11,313.25	276.59
104	English Bazar			300,000.00	178.06	29.82
105	Old Malda	Nil	Nil	Nil	7.93	1.33
106	Balurghat	17,209.00	479,600.00	496,809.00	13.79	2.80
107	Gangarampur				21.87	0.29
108	Raiganj	Nil	Nil	Nil	6.43	7.91
109	Islampur				169.00	
110	Kaliaganj	Nil	Nil	Nil	6.23	0.01
111	Dalkhola	Nil	Nil	Nil	NA	NA
112	Darjeeling				161.63	

Table 4.10 Outstanding Pension and Gratuity for the Retired Employees of ULBs (As on 16 - 07 - 2008)

SI No.	Name of ULB	Amount of Fund outstanding towards payment of			Due from State Government. & SPSUs (Rs.in lakh)	Due from Central Govt. & SPSUs (Rs.in lakh)
		Pension (Rs)	Gratuity (Rs)	Total (Rs)		
113	Kalimpong				65.39	
114	Kurseong	386,693.00	1,751,207.00	2,137,900.00	10.71	
115	Mirik	Nil	Nil	Nil	104.32	0.53
116	Siliguri				515.79	37.02
117	Jalpaiguri	3,449,771.00	5,523,761.00	8,973,532.00	80.16	14.18
118	Alipurduar	Nil	Nil	Nil	91.87	19.60
119	Dhupguri	Nil	Nil	Nil	34.11	0.00
120	Mal	Nil	Nil	Nil	128.03	4.22
121	Cooch Behar	6,721,037.00	4,341,241.00	11,062,278.00	157.66	2.91
122	Dinhata	Nil	Nil	Nil	25.60	11.97
123	Toofanganj			670,694.00	29.49	0.24
124	Mathbhanga	451,542.00	25,500.00	477,042.00	29.80	0.21
125	Mekhliganj			2,531,000.00	21.34	0.24
126	Haldibari	Nil	Nil	Nil	8.88	0.00
	Total :	210,975,552.00	201,946,613.00	474,481,953.00	18,790.61	5,598.78

Source: Directorate of Local Bodies & ULBs

Table 4.11 State Governemnt Funds to ULBs as per budget books (Rs.in lakh)

Sl.No	Items of Expenditure	Year				
		2004-05	2005-06	2006-07	2007-08(RE)	2008-09(BE)
1	Salary Grants					
	ULBs	39,861.47	39,749.67	41,413.88	46,959.81	50,815.89
	Salary grant for IPP	1,027.15	1,307.00	1,552.11	1,388.10	0.00
	Fixed grant to ULBs	10,569.89	16,889.11	13,277.60	14,273.42	15,343.93
	Total	51,458.51	57,945.78	56,243.59	62,621.33	66,159.82
2	Grants for CESC energy bill adjustment	0.00	5,500.00	12,443.50	9,800.00	8,800.00
3	Interest to GI on IDSMT & FC grants	129.09	108.20	209.28	0.00	0.00
4	Poverty alleviation/Development					
	IDSMT	2,824.96	1,945.99	4,121.40	52.90	25.00
	UIDS	0.00	0.00	6,569.46	25.00	25.00
	Grants for IPP	237.18	90.00	216.02	425.00	1,153.40
	Grants for construction of Municipal buildings etc.	1.85	383.83	237.75	300.00	350.00
	Grants for other programmes including JNURM, etc.	13,265.70	21,063.67	23,530.34	59,120.63	72,919.00
	Total	16,329.69	23,483.49	34,674.97	59,923.53	74,472.40
5	Finance Commission grants					
	Finance Commission EFC/TwFC	3,959.84	3,622.64	8,093.70	7,860.00	7,860.00
	SFC grants	0.00	7,086.30	5,795.00	7,158.00	7,158.00
	Total	3,959.84	10,708.94	13,888.70	15,018.00	15,018.00
6	Tax sharing					
	1. Enterainment Tax	4,108.59	4,023.83	4,907.63	7,231.00	7,954.00
	2. Taxes on vehicles	0.00	2,188.67	2,308.00	2,413.01	2,593.98
	3. Share of Tax on Profession and Trading	910.03	896.75	962.49	1,058.00	1,129.50
	Total	5,018.62	7,109.25	8,178.12	10,702.01	11,677.48

Central Finance Commission grant for '06-'07 includes 203.43 of 10th Finance Commission

Table 4.12 Amount received by ULBs and spent for different schemes (Rs.in lakh)

	Schemes	2005-06	2006-07
1	Amount received from G.O.I	10,440.17	12,054.66
2	Amount spent out of G.O.I fund	8,739.32	9,120.84
3	% of expenditure	83.71	75.66
4	Amount received from State Government.	63,620.39	79,707.25
5	Amount spent out of fund received from State Government.	54,850.37	77,290.30
6	% of expenditure	86.22	96.97
7	Total amount received	74,060.56	92,873.73
8	Total amount spent	63,589.69	86,411.14
9	% of Expenditure	85.86	93.04

Source : ULBs

Note: Segregated figures in respect of amounts received from G.O.I and State Government as well as amounts spent out of G.O.I and State Government funds not received from Haldia, Contai, Dubrajpur and Bolpur

Chapter V

STATE GOVERNMENT RESOURCES

Review

- 5.1 The significant feature of the 73rd amendment was the directive on the allocation of budgetary resources of the State Government for the LSGs and given the terms of reference of the present Commission it has been necessary to analyse and assess the State Government's own budgetary resources.
- 5.2 The 10th Finance Commission (Central) has commented on various disturbing features of the debt profile of States, which among others, were:
- (i) diversion of borrowed funds for meeting the revenue expenditure;
 - (ii) use of loans in non-productive and non-performing enterprises;
 - (iii) non provision of depreciation or amortization of funds in respect of Government's own assets.
- 5.3 The 11th Finance Commission identified the steps for reducing the debt burden as:
- (i) incremental revenue receipts should meet the incremental interest burden and the incremental primary expenditure;
 - (ii) surplus to be generated to go into a sinking fund to meet repayment of debt obligations;
 - (iii) sustainable balance in the State's revenue account should be ensured.
- 5.4 The **Central loans** to the States formed the largest component of State's debt, comprising:
- (i) loans for State plan, centrally sponsored and Central sector schemes;
 - (ii) small savings loans—prior to 1st April, 1999 when the National Small Savings Fund (NSSF) was created
- and
- (iii) ways and means advance loans.
- 5.5 An examination of debt profile of States indicated that total outstanding debt of States rose steadily to 18.64% of GDP in 1993-94, to 27.04% in 2002-03 and 28.53% in 2004-05, because of persistent increases in non-plan revenue expenditure, such as,

interest payments, subsidies, salaries and pensions together with sluggish growth in Tax-GDP ratios, inadequate returns from public investments and insufficient growth in central transfers resulting in large fiscal deficit and the emergence of vicious circle of deficit, debt and debt-service payments.

- 5.6 The Central Government appears to have played a critical role in the process of deterioration of State finances, which began in the mid-1980s when States as a whole started recording revenue deficits. The rates of interests on borrowings of States were sharply increased during that period. The coupon rates of State Government securities were raised sharply by the RBI in 1990-91 onwards. Interest rates on small savings also increased from 13% in 1991 to 14.5% in 1992-93 which continued up to 1997-98. The implementation of the Fifth Pay Commission was the added shock to the State finances and the levels of revenue deficits of the States increased sharply from 1997-98.
- 5.7 The rise in interest burden and higher salary payments constituted the two most prominent factors responsible for the deterioration of State finances. Driven by rise in the revenue deficit, the fiscal deficit of States rose sharply after 1997-98. The standard criterion for determining the sustainability of debt of States has been to arrive at the acceptable levels of Debt – GSDP ratios and the ratio of interest payments to total revenue receipts. Both the ratios reflected the deteriorating debt situation of all the States but the position was particularly grim for the States of Bihar, HP, Kerala, Orissa, Punjab, Rajasthan, UP and West Bengal at the beginning of this century.
- 5.8 In the review of the Fiscal Reform Facility by the Ministry of Finance, a non-special category State was considered as ‘highly stressed’ in terms of debt servicing if the ratio exceeded 300% and West Bengal with 500.93% topped the list of ‘highly stressed’ States.
- 5.9 To ease the situation, the Central Government introduced the Debt-Swap Scheme (DSS) in September, 2002 for relief to the States on the ‘high cost debt’ carrying interest of 13% or above in case of State plan loans and small savings loans given up to 31.03.1999. Two borrowing sources – additional open market borrowings and investment in small savings securities carrying interest around 7% and 9.5% respectively were identified for swapping the high cost Central Government loans. The scheme of investment in National Small Savings Fund (NSSF) securities envisaged the use of 20% of net small savings loans (payable to States in September, 2002) in 2002-03, 30% of net small savings loans in 2003-04 & 40% of net small savings loans in 2004-05 to pre-pay the past debt. The Debt-Swap Scheme (DSS) resulted in a change in the composition and maturity profile of debt for the States. Savings by way of lower interest payments reduced the pressure on the State’s revenue account and consequently the overall borrowing requirements.
- 5.10 While Central loans constituted over 50% of outstanding loans of States in 1999-2000, the same came down to 34% in 2002-03 (West Bengal - 31%), around 22% at the end

of 2005 (West Bengal - 19%), because of the introduction of investments in special securities in the NSSF w.e.f 1st April, 1999. NSSF was made an autonomous source of funds. The financing of the fund changed form time to time. From 2002-03 to 2006-07 the entire small savings net collections credited to the NSSF were passed on to the States against the issue of special securities with initial moratorium of 5 years with a 25 – year tenor. Interest rate was gradually reduced from 13.5% in 1999-2000 to 9.5%, again raised to 10.5% from 1st April, 2007. With the expiry of the DSS, the States had access to entire small savings collection from 2005-06.

5.11 Confronted with the precarious financial position the West Bengal Government adopted Medium Term Fiscal Restructuring Programme (MTFRP) after signing the MOU with the Central Government with the commitment of bringing about reforms with respect to:

- (i) Fiscal objectives and norms,
- (ii) Power Sector Reforms,
- (iii) Public Sector Restructuring,
- (iv) Budgetary Reforms,
- (v) Long Term sustainability of Debt.

5.12 Accordingly, the State Government adopted measures for increasing tax revenue by raising sales tax on certain items, stamp duty and Registration fees and charges, land revenue, cess on petrol, diesel and LPG, motor vehicles tax and State excise and measures for increasing non-tax revenue such as raising water rate of minor irrigation schemes from Rs. 5.00 per acre-inch to Rs. 17.00 per acre-inch. Side by side reforms in expenditure - curbing non-plan expenditure, expenditure on salaries, office expenses etc. were adopted. Borrowing Programme was redesigned in conformity with the MTFRP. The State Government participated in Debt Swap Scheme with effect from 01.04.2003. In the Power Sector, emphasis was given in metering of existing consumers and the State Government participated in the securitization scheme. In Public Sector Undertakings also, restructuring of some enterprises was undertaken and Early Retirement Scheme was introduced in some. The State Government thus achieved some success in restructuring revenue deficit from 2002-03. It was, however, not possible for the State Government to improve the position further, particularly because of huge interest liabilities and surrender of more than 30% net small savings collection in terms of the Debt Swap Scheme.

5.13 Twelfth Finance Commission (TwFC) made certain significant recommendations to help the States in such circumstances. The recommendations included:

- (i) Enactment of fiscal responsibility legislation with a view to eliminating the revenue deficit by 2008-09;

- (ii) Bringing down the fiscal deficit to 3% in 2008-09;
- (iii) Consolidation and rescheduling of the Central loans to States contracted till 31.03.2004 and outstanding on 31.03.2005 for a fresh term of 20 years (to be repaid in 20 equal installments with interest on them to be charged at 7.5%);
- (iv) Introduction of Debt Consolidation and Relief Facility (DCRF). The benefit of the debt write-off facility was, however, subject to the enactment of fiscal responsibility legislation, and the containment of Gross Fiscal Deficit (GFD) at the level of 2004-05;
- (v) Allowing the States to approach the market directly;
- (vi) Setting up of sinking funds for amortization of all loans including loans from banks, liabilities on account of NSSF etc.;
- (vii) Setting up guarantee redemption funds through earmarked guarantee fees.

5.14 The main elements of the fiscal responsibility legislation are:

- (i) 2-3% target of fiscal deficit to be achieved by 2005-06 to 2010-11;
- (ii) Elimination of revenue deficit by around the same time;
- (iii) Limits to State Government guarantees debt;
- (iv) Limits to overall liabilities that could be incurred;
- (v) Formulation of a medium term fiscal plan to reach these targets;
- (vi) Institution of a complaint redressal mechanism.

5.15 All the States except West Bengal and Sikkim have passed Fiscal Responsibility and Budget Management (FRBM) Acts to take advantage of the schemes of debt relief offered by the TwFC. The West Bengal Government did not pass the FRBM Act on the argument that the State was not likely to get much benefit in terms of debt relief since the small savings loan which constituted the major component of the Central loan was kept out of the scope of debt relief. Figures quoted from the Report of the TwFC by RBI in the Report '*State Finances: A study of Budgets of 2006-07*', (Table 5.4, pg 112) however, do not support the State Government's argument. They reflect that West Bengal would have been one of the foremost beneficiaries of debt relief even after excluding the small savings loan.

5.16 West Bengal, however, followed the other recommendations of the TwFC in principle and could improve the financial condition by taking recourse to some of the institutional reforms. On the revenue side, Value Added Tax (VAT) system in lieu of Sales Tax was introduced with effect from 1st April, 2005. The State took steps for

mobilization of additional resources through simplification / rationalization of tax structure, better enforcement of tax compliance. On the expenditure side, steps were taken to contain non-plan revenue expenditure.

- 5.17 Collection of small savings fell sharply as the National Small Savings Scheme became unattractive because of Central Government's changed policy, and this indirectly helped the West Bengal Government in its debt management. The Government resorted to additional open market borrowing at much less interest rate to make up the short fall in the flows from NSSF. Steps were taken to limit the non-plan expenditure and to improve the internal efficiency of power sector undertakings and other government corporations. Power sector reforms contained MOU, signed with the Ministry of Power, unbundling of State Electricity Board, constitution of State Electricity Regulatory Commission (SERC), issue of order on tariff / Aggregate Revenue Requirement (ARR) and passing of anti-theft law.
- 5.18 The State constituted 'Consolidated sinking fund scheme' in 1999 to be administered by RBI and accretions to the fund to be invested to the Government of India and State Government securities for redeeming its outstanding liabilities raised in the open market from the year 2004-05. The corpus of the Fund comprising the periodic contribution as well as the income accruing to the Fund was kept outside the general revenue of the Government. At the end of 2006-07, total balance under consolidated sinking fund stood at Rs.1505.53 crore
- 5.19 The latest scheme issued on 6th November, 2007 constituted with the objective of utilizing the fund as an Amortization Fund for redemption of outstanding liabilities commencing from the financial year 2013-14. The contribution to the fund was planned on a modest scale of at least 0.5 per cent of the outstanding liabilities as at the end of the previous year beginning with the financial year 2008-09. No withdrawals from the funds would be allowed until 2012-13. The State imposed ceiling on guarantee although Guarantee Redemption Fund was not introduced.
- 5.20 As a result of the reform measures stated above, all the fiscal indicators showed improvements over time. Analysis of the debt liability of the State Government, however, shows that the State's debt liability and as such, its financial position could have improved further if West Bengal Government had taken recourse to FRBM Act. The State had almost achieved the targets set for the State Governments as conditions for enacting the Fiscal Responsibility Legislation. If the debt relief in terms of rescheduling and lowering of interest, waiver of loans etc. were available, the State would have achieved the targets as per schedules indicated by the TwFC, with a little more effort for collection of revenue and recovery of loans and advances.
- 5.21 Analysis shows that small savings loan no longer remains the major component. The burden of small savings loan has come down by virtue of securitization with the term of payment in 25 years with five years' moratorium. Of the debt liability, outstanding as on 31.03.2007, NSSF component, market loan and block loan are the major

components now (Table 5.5, pg 113). Block loan remains the main component of loan from the Central Government of which the recent trend shows negative net receipt. For amortization of market loans, the State Government has made arrangement of consolidated sinking fund. The burden on account of ways and means advance from the RBI, which was around 13000.00 crore during 2002-03 to 2004-05 and payments thereon has also been almost negligible in the recent years. All these have led to lowering the rate of growth of debt liability in the last three years.

Commission's Assessment

- 5.22 Analysis of the forecasts of debt liability and the State's financial position up to 2010-11 (Table 5.6, pg 115) submitted by the Finance Department, position of debt liability as reflected from Finance Accounts and Budget proposals (Table 5.7, pg 116) may be relevant in this connection. Rates of increase of debt liability have come down over the years as reflected from the Tables.
- 5.23 The Commission, after taking into consideration the above mentioned factors, the trend reflected by AG's actuals up to 2006-07, the forecast submitted by the Finance Department up to 2010-11 (Table 5.8, pg 117) and provisions for 2007-08 RE and 2008-09 BE shown in Table 5.9 (ii) (pg 123), has adopted reasonable annual rates of growth over 2006-07 actuals and arrived at the projections of the State's financial position up to the year 2012-13 as shown in Table 5.9 (i) & (ii) (pgs 120, 123). The rates of growth assumed are:
- (i) Growth rate of 16 per cent for State's tax revenue following the recent trend (tax revenue details in Table 5.10 (pg 126) ;
 - (ii) Growth rate of 10 per cent in 2008-09 and thereafter at 12 per cent for State's non-tax revenue;
 - (iii) Growth rate of 18 per cent in Central transfers considering the recent trend in collection.

These lead to the growth of revenue receipt at slightly above 16 per cent.

- (iv) Growth of 9 per cent annually for revenue expenditure (excluding SFC grants to PRIs and ULBs) taking into account that the major components of revenue expenditure i.e., interest payments and salary and wages have grown at 6 per cent and 7.5 per cent respectively; growth rates of interest payments are likely to decrease further because of average interest rate on outstanding liabilities coming down to 8.5 per cent from above 10 per cent during 2001-02 to 2003-04. Expenditure on Social Services is expected to grow at 10 per cent and on Economic Services at 12 per cent on average considering that around 50 per cent of expenditure under both the sectors (social & economic services) constitutes salary expenditure growing at just above 7 per cent. The actual growth rates for

the non-salary activities under the sectors will actually be much more than 10 per cent and 12 per cent respectively;

- (v) Growth in capital receipts at 3 per cent annually. The State Government in its forecast has shown negative growth in respect of recoveries of loans and advances. The Commission wonders why the recoveries should not improve over time. As per Finance Accounts 2006-07, recoveries in arrears stand at Rs. 10433.53 crore (principal Rs. 3724.58 crore and interest Rs.6708.95 crore) in respect of 7647 number of loans amounting to Rs.15986.09 crore where the terms and conditions of the repayment have been settled. The Commission notes with concern that terms and conditions for repayment in respect of 1,694 number of loans involving Rs.1186.96 crore have not been settled as yet. It is quite clear that the recovery performances can and should improve considerably with a little more initiative and effort on the part of the State Government. The Commission, therefore, expects a modest 2 per cent growth in recoveries over 2006-07 actuals w.e.f. 2009-10;
- (vi) Growth in capital outlay at 16 per cent and a 3 per cent for loans and advances by the State Government.

5.24 It may not be irrelevant to mention that the Commission's projected State's revenue figures are much less than the estimates projected by the Twelfth Finance Commission and non-plan revenue expenditure estimates are much more than the TwFC figures for the years covered by them i.e. up to 2009-10, summarised below:

Table 5.1 Comparative Assessment of TwFC and Third SFC on Revenue Receipts and Non-Plan Revenue Expenditure (Rs.in crore)

Items	2005-06	2006-07	2007-08	2008-09	2009-10	2005-10
Revenue Receipts						
Own Tax Revenue (TwFc)	14,432	16,926	19,851	23,282	27,305	101,796
Own Tax Revenue (SFC)	10,388	11,694	13,565	15,735	18,253	69,635
Own Non-Tax Revenue (TwFC)	1,826	2,285	2,793	3,361	4,001	14,266
Own Non-Tax Revenue (SFC)	1,019	1,249	1,474	1,621	1,816	7,179
Total of Tax & Non Tax (TwFC)	16,258	19,212	22,645	26,642	31,305	116,062
Total of Tax & Non Tax (SFC)	11,407	12,943	15,039	17,356	20,069	76,814
Non-Plan Revenue Expenditure (TwFC)	25,150	27,206	29,954	32,322	34,932	149,564
Non-Plan Revenue Expenditure (SFC)	26,825	29,359	32,002	34,882	38,021	161,090

In fact, the Commission's projections of State's own revenue are less than the projections submitted by the State Government to the TwFC. The figures are Rs.76,914 crore as submitted by the State Government to the TwFC against Rs. 76,813 crore assessed by the Third SFC for the period 2005-06 to 2009-10.

Furthermore, the Commission's projection of State's own tax revenue are substantially less than those submitted to this Commission by the State Government in their forecast (Tables 5.8 and 5.9 (ii) pgs 117, 123)

- 5.25 Projection on grants-in-aid component of the revenue expenditure under the major head 3604 appears to be a complex task. This component has two sub-components – (i) share of Entertainment Tax (ET) and Taxes on vehicles to ULBs and ET to PRIs and (ii) other miscellaneous grants which include fixed grants to ULBs, grants in lieu of Profession Tax (PT) to ULBs and PRIs, and fixed grants to KMDA. Fixed grant component to ULBs and KMDA are given mainly to meet a part of salary commitments. The share of tax received under the major head 3604 for the PRIs constitutes the 'Panchayat Fund'.
- 5.26 Grants-in-aid of Rs. 376.06 crore in 2006-07 include Rs.102.17 crore of tax share and Rs.273.89 crore of other miscellaneous grants. Tax share of Rs.102.17 crore again includes Rs.79.09 crore of ET of which Rs. 50.46 crore is the entitlement of the local bodies for 2006-07 as per formula plus Rs.28.63 crore of ET on account of arrear dues and 23.08 crore of Taxes on vehicles. Projection of tax component under grants-in aid has been computed on the actuals of 2006-07 i.e. on Rs.73.54 (Rs.102.17 minus Rs.28.63 of arrear dues) crore at the growth rate of 7 per cent following the trend.
- 5.27 It is difficult to understand why fixed grants to KMDA on ad-hoc basis are being released under the head of account- 3604 meant for grants to local bodies. For the computation of grants-in-aid to local bodies, the KMDA component has to be excluded. The projection of the KMDA component has been done on Rs. 85.00 crore (assumed to be reasonable amount in 2006-07 on average basis), with 7 per cent growth (growth rate of salary component). Projection of sub-component of fixed grants to ULBs including PT to ULBs, has been done on the actuals of 2006-07 at Rs.143 crore (133 fixed grants +10 PT) with 7 per cent growth. The projected figures of the tax component, fixed grants to ULBs and fixed grants to KMDA thus add up to (Rs. in crore) 322.65, 345.23, 369.40, 395.26, 422.93 and 452.53 for the years 2007-08 to 2012-13 respectively. An analysis & Projections are given in Table 5.9 (i) & (ii) (pgs 120, 123).
- 5.28 In the projection and analysis of grants-in-aid there are two components of taxes - Taxes on vehicles and Profession Tax, both of which have been taken into account in the State's own tax revenue and the State Government may, therefore, discontinue such grants as soon as the recommendations come into force. The Government will thus not be required to make payments of (Rs.in crore) 26.42, 28.27, 30.25, 32.37, 34.64 of Taxes on vehicles and (Rs.in crore) 11.45, 12.25, 13.10, 14.02, 15.01, of

Profession Tax respectively during the period 2008-09 to 2012-13. The fixed grants given to Urban Local Bodies and KMDA, if unavoidable, may be released under the functional head of account 2217, which will in effect be reflected as addition to social services.

Table 5.2 Projection of Components presently released under Major head 3604 (Rs.in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12	2112-13
Taxes on vehicles	24.69	26.42	28.27	30.25	32.37	34.64
Entertainment Tax	54.00	57.78	61.82	66.15	70.77	75.72
Profession Tax	10.70	11.45	12.25	13.10	14.02	15.01
Fixed grants to ULBs	142.31	152.27	162.93	174.34	186.54	199.6
Fixed grants to KMDA	90.95	97.31	104.13	111.42	119.23	127.56
Total Grants-in-aid on account of tax share & fixed grants only	322.65	345.23	369.40	395.26	422.93	452.53

5.29 From the analysis in Table 5.9 (pg 123) and the analysis of grants-in-aid shown above, it follows that the State Government should be in a position to release during the years 2008-09 to 2012-13 grants-in-aid of approximately 804, 910, 1054, 1207 and 1397 (Rs. in crore) respectively as Compensation and assignment to local bodies.

5.30 It may be noted that grants-in-aid presently given to the PRIs and Urban Local Bodies for meeting salary and non-salary commitments including the Central Finance Commission and State Finance Commission grants are charged under the functional heads of accounts. Grants-in-aid to the PRIs are sanctioned under the major heads 2505 & 2515 under economic services and the same to the Urban Local Bodies (ULBs) under the major head 2217 under social services. Actuals of revenue expenditure of economic services and social services in 2006-07, therefore, include the grants-in-aid given to the PRIs and Urban Local Bodies (ULBs). The Commission does not wish to disturb the existing arrangement of providing grants-in-aid to the local bodies for meeting the salaries and other charges on account of assigned duties and agency functions through the functional heads of account. Central Finance Commission grants are also kept outside the purview of the Commission. The component of State Finance Commission grants inbuilt in the actuals of social services for ULBs and economic services for PRIs under revenue expenditure has, however, been taken into account while considering the total grants-in-aid under the head of account 3604. 2006-07 actuals of revenue expenditure reflect Rs.58 crore released to and received by the ULBs under social services and Rs.140 crore released to and received by the PRIs under economic services. Projections of revenue expenditure of social services and economic services have, therefore, been carried out deducting Rs.58 crore and Rs.140 crore respectively from the functional heads of account, assuming that the projection of this amount will be under Compensation and

assignment to local bodies i.e. grants-in-aid under major head 3604 and is summarized below.

Table 5.3 Summary of estimates of Revenue Budget of West Bengal (Rs.in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12	2112-13
Total Revenue Receipts	30,243.73	35,298.41	41,240.15	48,189.39	56,318.00	65,827.37
Total Revenue Expenditure of which	37,514.05	40,603.69	44,073.41	47,890.92	52,109.02	56,786.87
Total Grants-in-aid Compensation & assignments to Local Bodies including SFC grants (projected from 2007-08)	1,035.00	1,150.00	1,280.00	1,450.00	1,630.00	1,850.00
Grants-in-aid on account of tax share & fixed grants only	322.65	345.23	369.40	395.26	422.93	452.53
Available for SFC grants		804.77	910.60	1,054.74	1,207.07	1,397.47

5.31 The grants of 804, 910, 1054, 1207 and 1397 (Rs. in crore) constitute around 5 per cent of State's own tax revenue of the corresponding year. These grants will be 'block grants' in an 'untied' form and will be in addition to the grants for salary and other commitments and also the devolution of finances made by the State Government in consonance with the devolution of functions. For example, if the State Government transfers some activities like mid-day-meal programme under Primary Education to the PRIs, funds for mid-day-meal operation, presently included in the budget head of the line department will be transferred to the PRIs. Actual volume of funds available to the Panchayats will thus depend very largely on the transfer of functions and activities as acted upon by the State Government. The State is expected to take steps for devolution of most of the functions included under Schedules XI & XII with devolution of funds inbuilt in the estimated expenditure for such functions. Apart from these funds, which are dependant on the actual devolution in place, the Commission recommends 'untied' grants of Rs.800 crore for 2008-09 (608 crore for PRIs and 192 crore for ULBs) to be enhanced annually by a minimum of 12 per cent on a cumulative basis for the subsequent years of 2009-10, 2010-11, 2011-12, 2012-13. Needless to mention that 12 per cent annual growth in 'untied' grants-in-aid is a very conservative estimate and less than the rate of growth assumed for the State's own net shareable tax revenue. The amounts recommended for subsequent years will thus actually be less than 5% of State's net tax revenue. Moreover, as the Government will discontinue the grants on account of Taxes on vehicles (Rs.26.42 crore) and Profession Tax (Rs.11.45 crore) in 2008-09 and corresponding amounts in subsequent years, this would reduce the apparent burden of 'untied' fund devolution to the same extent.

- 5.32 The Commission recommends that the allocation of SFC grants as recommended by the Commission should be presented as an Annexure to the State Budget from the financial year 2009-10 onwards.
- 5.33 The local bodies will get approximately 58, 62, 66, 71 and 76 (Rs. in crore) respectively as Entertainment Tax share in addition to grant-in-aid recommended above. Since the Commission recommends that the Entertainment Tax collection should be transferred to the local bodies from the financial year 2010-11, the tax component under the major head 3604 will be reduced from the grants-in-aid to that extent from the financial year 2010-11.
- 5.34 Consequent upon the assignment of the collection of Land Revenue and Profession Tax with the Panchayats with effect from 2010-11, the quantum of grants in aid will be reduced by 5% of the net tax collection of these two tax components from 2010-11.
- 5.35 From the projections, it appears that the fiscal indicators – deficit indicators, revenue performance indicators, expenditure pattern indicators and debt position indicators – all of them pointed to the weak fiscal position of the State during the years (2001-02 to 2006-07), although all of them have shown improvements over time. The position is sure to improve in the years to come, with a little bit of effort. Our projection reflects that the State has improved the financial position in the meantime and will achieve revenue surplus in 2010-11, and the ratio of Gross Fiscal Deficit (GFD) to GSDP below 3 per cent will be achieved in 2008-09 although quite a number of States achieved this target in 2006- 2007.
- 5.36 Expenditure pattern indicators reflect that the ratio of social service expenditure to GSDP (SSE / GSDP) has remained below 5 per cent during the period 2002-03 to 2006-07, much less than that of other major States of the country. The ratio of economic services expenditure to GSDP also does not reflect a healthy situation. This has to be taken into account along with the delivery of services under the sectors, warranting thereby the role of local government bodies in planning and implementation of economic and social services. This calls for strengthening the Local Bodies by financial devolution in terms of greater revenue powers and larger entitlements.

Accountability of local bodies

- 5.37 With the slow but gradual transfer of functions to the local bodies and increasing funds made available to these units, the question of accountability of these institutions has assumed great importance. Local bodies are being increasingly invested with responsibility of implementation of many schemes and programmes of the Central and State Governments. Substantial funds are being transferred through JNNURM, NREGS and other centrally sponsored schemes. This calls for a re-look at the existing system for ensuring accountability, strengthening of procedures and practices. Article

243J and 243Z provide for maintenance of accounts and audit of local bodies. Financial accountability involves the question whether the money and other resources have been utilized according to the legal requirements and efficiency. The most important factor in securing financial accountability is the preparation of the accounts statements, to be published and audited in time to provide assurance to the stake holders that the public funds have been utilized judiciously as per law. Some of the lessons learnt relating to the accountability issues in general are – (i) arrear in accounts, (ii) lack of database (iii) outdated budgetary process (iv) weak internal control mechanism leading to numerous cases of fraud and corruption, (v) weak asset management, (vi) weak and inadequate staff and skill etc.

5.38 In West Bengal, Examiner of Local Accounts is the primary Auditor of local bodies. ELA conducts audit of more than 3000 Gram panchayats every year. The following points have come to the notice of the Commission in course of interaction with the Examiner of Local Accounts (ELA):

- (i) GPs prepare receipts and payments accounts under single accounting system, while PSs and ZPs under double entry system. Supporting Vouchers, Ledgers, etc. are however not maintained properly;
- (ii) Basic registers like Asset Registers, Works Register are not maintained and as such, it is not possible to know whether the same works are being done again;
- (iii) Diversion of funds is very common – often out of compulsion, and late receipt of guidelines;
- (iv) Most of the GPs cannot collect revenue because there is no employee for tax collection. Demand and Collection registers are not maintained properly;
- (v) Substantial funds are spent by the PRIs without budget preparation/provision;
- (vi) Considerable amounts are found to have remained un-reconciled between Cash Book and Pass Book every month leaving the risk of misappropriation of funds going undetected;
- (vii) Irregularities in selection of beneficiaries, irregular engagement of contractors, irregular payments etc. are some of the problems;
- (viii) Large amount of specific purpose funds remain unutilized for years together;
- (ix) Capacity building of the employees should be given importance.

5.39 The Eleventh Finance Commission (EFC) had expressed concern over the maintenance of accounts of local bodies and their audit. The Commission recommended that *'the C&AG should be entrusted with the responsibility of exercising control and supervision over the proper maintenance of accounts and their audit for all the*

tiers/levels of Panchayats and Urban Local Bodies'. EFC recommended separate grants for the local bodies for creation of database and for improving the system of the maintenance of accounts. Twelfth Finance Commission(TFC), while reviewing the position, commented that the utilization rate of EFC grants for this purpose was only to the extent of 30 per cent. In West Bengal, EFC grants recommended was Rs. 11,554.59 lakh per year for rural bodies. West Bengal utilized Rs. 38,225.81 lakh in 5 years, the utilization rate being 66.16 per cent. TFC re-iterated, '*it isimperative that high priority should be accorded to creation of database and maintenance of accounts at the grass roots level.*' TFC also recommended separate grants for improvement of accounts in the local bodies. Grants recommended for West Bengal rural local bodies was Rs. 25,420.00 lakh per year of which the State has since utilized Rs. 11,910.90 lakh and Rs. 25,532.02 lakh in 2005-06 and 2006-07 respectively. For the Urban Local Bodies, the amount spent in 2005-06 and 2006-07 are Rs. 3,622.64 lakh and Rs. 8,093.70 lakh respectively against the recommended amount of Rs. 7,860.00 lakh per year.

- 5.40 Based on the EFC recommendations, CAG was entrusted with Technical Guidance and Supervision/Support (TGS) over the maintenance of accounts of the local bodies and their audit, including providing technical guidance to the Director of Local Fund Audit (DLFA). The parameters of TGS include audit standards, audit planning, methodologies, and professional training. CAG has prescribed *Auditing Standards* for the PRIs and ULBs, *Guidelines for Certification Audit for PRIs*, and *Receipts and Payments Formats for PRIs*. CAG has taken initiative in organizing comprehensive training in areas of accounts preparation, certification and audit. Training for trainers has been well received by the PRIs. Audit Training modules developed by Regional Training Institute, Kolkata have been made available for structured training in audit of PRI and ULB finances.
- 5.41 P & RD Department in this State appears to have taken some initiatives for improving the accounts and audit of the panchayats. Introduction of double entry system in maintenance of accounts with computerization of accounts have been initiated and completed in ZPs while the same are in progress in PSs and GPs. Steps have been initiated for employing qualified Accounts Officer and staff and also for training the existing strength. Initiative has also been taken for improving the mechanism for internal audit. Regional Audit and Accounts Officer at the division level reporting to the Divisional Commissioner for internal audit of ZPs and Samiti Audit and Accounts Officer at the Sub-division level reporting to the Sub-divisional Officer for internal audit of PSs have been activated. Both the offices, however, need to be strengthened for better functioning. The State Government should give serious attention to the matter of proper book keeping and regular auditing. The main problem has, however, remained at the GP level where substantial amounts are being spent for implementation of various assigned schemes. The services of the Panchayat Audit and Accounts Officer posted at the Block office are often used for various other purposes by the Block Development Officer (BDO). Authority responsible for internal auditing

the panchayat offices should be independent of any tier of panchayat bodies. Offices of the Panchayat Audit and Accounts Officer should desirably be made independent of Panchayat Samitis. They may perhaps be made to report to the Samiti Audit and Accounts Officer. State Government may review the position accordingly.

- 5.42 In spite of so much of energy and man power being engaged for auditing of local bodies, it is not possible for the Government to give adequate coverage as required to ensure complete grassroots level accountability. Recognition of this reality and gradual creation of consciousness among people of their rights and powers has led to the concept of 'social audit.' Social audit accompanied by Right to Information is creating good impact on grassroots level accountability. The State Government should take necessary steps for creation of widespread awareness in this regard.
- 5.43 Grassroots level accountability has assumed additional importance in West Bengal in view of the allocation of funds to the Gram Unnayan Samitis. .

Table 5.4 Outstanding Repayment & Debt Relief of Loans from Centre (Rs.in crore)

States	Outstanding Balance on 31.03.2004	Debt Relief (2005-2010)		
		Total Repayment Due From 2005 to 2010	Repayment	Interest
Andhra Pradesh	18,545.00	4,573.93	739.64	2,683.74
Arunachal Pradesh	409.40	117.37	19.98	71.73
Assam	2,939.83	1,032.57	507.62	153.87
Bihar	10,181.29	2,546.47	620.45	1,268.27
Chhattisgarh	2,748.11	716.35	146.03	393.77
Goa	585.56	171.19	39.06	94.66
Gujrat	14,037.04	3,465.13	849.15	1,840.02
Haryana	3,627.74	839.73	258.30	387.67
Himachal Pradesh	1,777.37	275.94	69.88	134.79
Jammu & Kashmir	2,697.73	635.22	161.38	264.02
Jharkhand	3,052.48	864.43	204.94	454.49
Karnataka	10,555.40	2,510.86	431.32	1,529.43
Kerala	5,517.28	1,442.19	379.14	715.03
Madhya Pradesh	8,977.66	2,491.76	616.66	1,310.98
Maharashtra	16,166.55	3,086.34	1,133.12	1,217.39
Manipur	777.11	480.68	292.14	27.26
Meghalaya	356.65	95.08	14.82	56.49
Mizoram	290.56	75.16	7.31	50.54
Nagaland	341.33	101.50	21.35	56.06
Orissa	8,965.24	2,624.14	872.85	1,008.43
Punjab	5,396.83	1,114.90	351.48	523.18
Rajasthan	9,605.40	2,446.16	737.77	962.25
Sikkim	208.45	58.76	10.69	33.96
Tamil Nadu	9,180.55	2,406.84	688.67	1,195.47
Tripura	555.96	142.29	24.77	123.97
Uttar Pradesh	27,407.35	6,138.16	1,553.04	3,132.68
Uttaranchal	308.17	61.89	-10.13	37.70
West Bengal	19,056.02	3,612.55	1,187.48	1,547.81
	184,268.06	44,127.59	11,928.91	21,275.66

Table 5.5 Details of Public Debt (Major components) (Rs.in crore)

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08 (RE)	2008-09 (BE)
A. 6003 Internal Debt							
(i) Receipt	27,843.27	32,577.16	27,383.25	15,191.41	10,619.37	15,811.23	16,568.39
a) Market Loans	2,506.14	5,729.00	4,440.04	1,741.32	1,335.08	11,606.65	10,740.20
b) NCDC	29.36	24.05	16.56	36.82	19.46	20.28	16.89
c) Ways and means from RBI (*)	14,835.39	13,939.28	12,898.51	269.56	207.98	1,000.00	1,000.00
d) Special Securities to NSSF	8,585.48	9,054.10	9,531.55	10,725.50	8,244.71	1,555.75	3,000.00
e) REC		-8.82	300.82	80.69	31.79	250.00	250.00
f) NABARD	10.23	948.98	195.71	337.49	374.64	367.25	550.00
g) WBIDFC	1,874.43	1,595.29		2,000.52	404.27	1,000.00	1,000.00
h) Compensation and other bonds		1,963.78					
(ii) Payments	17,550.13	15,433.52	14,682.21	2,003.84	2,635.69	4,304.82	4,829.99
a) Market Loans	98.96	308.70	421.28	473.21	491.87		
b) Compensation and other bonds/Insurance	7.93	7.67	7.43	7.09	196.48		
c) NCDC	20.55	25.80	30.39	30.89	32.67		
d) Ways and means from RBI	16,773.86	13,271.11	13,729.00	269.56	207.98		
e) Special Securities to NSSF		904.16	-696.00		0.00		
f) NABARD	75.38	138.87	186.71	233.95	284.47		
g) WBIDFC including HUDCO	570.62	774.45	1,001.32	986.26	1,413.36		

Table 5.5 Details of Public Debt (Major components) (Rs.in crore)

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08 (RE)	2008-09 (BE)
B. 6004 Loans and advances from Central Govt.							
(i) Receipt	2,568.43	1,370.86	1,639.48	583.96	620.97	562.46	568.63
a) Block loans	1,476.28	1,366.65	1,631.95	578.96	614.59	562.46	568.63
b) Loans for Centrally Sponsored Schemes		4.22	7.53	5.00	6.38		
c) Ways and means from RBI	650.00						
(ii) Payment	1,632.09	6,688.72	1,222.54	4,894.95	1,278.66	1,275.10	1,094.38
a) Block loans	382.09	454.29	537.04	578.58	638.80		
b) Small savings loans	535.89	6,169.90	620.30	162.66	18.51		
c) Others	42.50	58.60	64.50	4148.19			
d) Ways and means from RBI	650.00						
C. Provident Fund, Insurance, Pension etc.							
(i) Receipts	1,077.26	1,066.78	1,142.03	1,129.69	1,194.56	1,289.30	1,390.05
(ii) Payments	889.96	827.57	865.86	841.97	880.66	940.65	1,013.85
(*) Over Draft Normal (OD)	12,346.00	6,840.00	4,045.00	0.00	0.00		
(*) Over Draft Special	1,939.00	2,812.00	2,721.00	269.00	207.00		

Table 5.6 Debt Liability of the State Government as submitted by Finance Department (Rs.in crore)

Category of Loan	Internal Debt of the State Government (6003)	Loans and Advances from the Central Government (6004)	Contingency Fund (8000)	Public Account (a+b) (from 8009 to 8793)	Interest bearing obligations (Reserve Fund & Deposit Account)	Non-interest bearing obligations (Reserve fund & Deposit Account)	Total Debt Liability of the State Government	Growth rate
Balance as on 01.04.2002	30,670.00	23,717.36	19.34	11,195.79	7,095.19	4,100.60	65,602.49	
Actuals (Net) 2002-03	10,293.13	936.35	-0.23	701.55	1,776.74	-1,075.19	11,930.80	
Balance as on 01.04.2003	40,963.13	24,653.71	19.11	11,897.35	8,871.93	3,025.42	77,533.30	18.19
Actuals (Net) 2003-04	17,143.64	-5,317.86	-0.64	18.28	461.24	-442.96	11,843.42	
Balance as on 01.04.2004	58,106.77	19,335.85	18.47	11,915.63	9,333.17	2,582.46	89,376.72	15.28
Actuals (Net) 2004-05	12,701.04	416.94	-2.48	1,828.86	1,545.39	283.47	14,944.36	
Balance as on 01.04.2005	70,807.81	19,752.79	15.99	13,744.49	10,878.56	2,865.93	104,321.08	16.72
Actuals (Net) 2005-06	13,187.58	-4,310.99	2.06	-825.26	-2,037.85	1,212.59	8,053.39	
Balance as on 01.04.2006	83,995.39	15,441.80	18.05	12,919.23	8,840.71	4,078.52	112,374.47	7.72
Actuals (Net) 2006-07	7,983.67	-657.69	-5.23	1,179.47	781.98	397.49	8,500.22	
Balance as on 01.04.2007	91,979.06	14,784.11	12.81	15,634.47	9,622.69	6,011.78	122,410.45	8.93
B.E. (Net) 2007-08	12,006.21	-231.46	0.00	121.83	725.42	-603.59	11,896.58	
Balance as on 01.04.2008	103,985.27	14,552.65	12.81	15,756.30	10,348.11	5,408.19	134,307.03	9.72
(Net) 2008-09	13,267.50	-892.89	0.00	694.50	749.50	-55.00	13,069.11	
Balance as on 01.04.2009	117,252.77	13,659.76	12.81	16,450.80	11,097.61	5,353.19	147,376.14	9.73
(Net) 2009-10	14,074.98	-966.81	0.00	769.90	824.90	-55.00	13,878.07	
Balance as on 01.04.2010	131,327.75	12,692.95	12.81	17,220.70	11,922.51	5,298.19	161,254.21	9.42
(Net) 2010-11	14,974.22	-1,144.28	0.00	851.70	906.70	-55.00	14,681.64	
Balance as on 01.04.2011.	146,301.97	11,548.67	12.81	18,072.40	12,829.21	5,243.19	175,935.85	9.10
Projected as on 01.04.2012							191,770.08	
Projected as on 01.04.2013							209,029.38	

Table 5.7 Debt liability of State Govt. as reflected from Finance Accounts / Budget, Govt. of West Bengal as on 31st March (Rs.in crore)

Major components	2002	2003	2004	2005	2006	2007	2008(RE)	2009(BE)
I. Internal Debt major components of which	30,670.00	40,963.14	58,106.78	70,807.81	83,995.39	91,979.06	103,485.50	115,223.90
1. Market loans	6,885.27	9,292.45	14,712.75	18,731.51	19,999.61	20,842.79	(*)33156.25	(*)42846.17
2. Compensation and other bonds	1.89	2.13	1,965.91	1,965.91	1,965.78	1,769.72		
3. Loans from other Institutions of which	6,588.73	7,827.38	8,781.01	8,090.06	9,287.96	8,402.23	8,737.17	8,919.52
(i) NABARD RIDF	1,018.91	831.37	1,022.50	1,165.79	1,178.27	1,271.13		
(ii) WBIDFC	4,675.30	5,608.71	6,429.96	6,490.92	6,758.42	5,855.19		
(iii) WBIDFC(HUDCO)	806.83	775.45	786.09	792.83	609.82	557.45		
(iv) W & M Adv. From RBI	2,100.80	162.33	939.33	939.33				
4. Special Securities issued to NSSF	14,845.25	23,430.73	32,202.73	42,027.73	52,533.86	60,778.57	61,592.06	63,458.19
II. Loans and advances from the Central Government. major components of which	23,717.36	24,653.70	19,335.84	19,752.79	15,441.80	14,784.11	14,071.47	13,545.72
1. Small savings loan	14,448.20	13,912.30	7,742.39	7,122.08	3,016.37	2,584.88	2,217.18	1,947.06
2. Block Loans(Plan)	8,629.63	9,723.81	10,636.17	11,731.08	11,731.84	11,710.29	(**)11,854.29	(**)11,598.66
3. Others	639.53	1,017.59	957.28	899.63	693.59	488.94		
III. Small Savings, State PF, Ins. etc.	4,078.52	4,265.82	4,505.03	4,781.20	5,068.91	5,382.81	5,731.46	6,107.66
IV. Other Obligations	7,146.12	7,660.41	7,439.91	8,992.45	7,879.55	8,745.63	8,607.68	8,838.72
Total (Gross)Debt liability	65,612.00	77,543.07	89,387.56	104,334.25	112,385.65	120,891.61	131,896.11	143,716.00
<i>Growth rate</i>		18.18	15.27	16.72	7.72	7.57	9.10	8.96

(*) includes compensation and other bonds, (**) includes others.

Table 5.8 Summary of revenue and capital account - As submitted by Finance Dept from 2002-03 and forecast thereon. (Rs.in crore)

	Actual				R.E	B.E.	Forecast		
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
I. Revenue Receipts	14,525.45	16,608.49	19,918.19	23,725.89	27,040.77	30,657.31	34,083.28	38,318.51	42,994.58
1. State's own revenues	7,700.73	9,373.74	11,270.12	11,407.19	13,742.31	15,552.59	18,064.25	20,984.01	24,378.47
a. Total tax revenue	7,046.40	8,767.90	9,924.46	10,388.38	12,535.14	14,254.75	16,611.06	19,356.87	22,556.56
b. Total non-tax revenue	654.33	605.84	1,345.66	1,018.81	1,207.17	1,297.84	1,453.19	1,627.14	1,821.91
2. Transfer from Centre	6,824.72	7,234.54	8,648.07	12,318.70	13,298.46	15,104.72	16,019.03	17,334.50	18,616.11
a. Share of Central Taxes	4,586.74	5,341.65	6,384.89	6,668.33	8,504.57	10,066.54	11,073.19	12,180.51	13,398.56
b. Grants from Centre	2,237.98	1,893.10	2,263.18	5,650.37	4,793.89	5,038.18	4,945.84	5,153.99	5,217.55
II. Revenue Expenditure(1+2+3+4)	23,160.77	25,757.47	28,146.12	31,116.86	35,460.40	37,825.08	40,577.99	43,757.26	47,163.11
1. General services of which	12,588.03	14,419.63	15,710.28	16,347.72	17,948.36	18,865.13	20,188.03	21,819.49	23,549.72
a. Plan including CSS & CS	70.57	30.71	50.23	45.10	57.36	86.37	93.46	101.26	109.84
b. Non-plan	12,517.46	14,388.92	15,660.05	16,302.62	17,891.00	18,778.76	20,094.57	21,718.23	23,439.88
i. Interest Payments	7,810.47	9,354.42	9,767.25	9,968.76	11,178.12	11,485.31	12,637.23	13,697.04	14,811.81
ii. Pension and other Retirement benefits	2,430.81	2,661.21	3,360.60	3,656.01	3,467.42	3,726.82	4,024.97	4,346.96	4,694.72
Growth rate		9.48	26.28	8.79	-5.16	7.48	8.00	8.00	8.00
iii) Salaries.	1,908.86	1,941.32	2,015.08	2,068.30	2,311.91	2,442.19	2,625.35	2,822.26	3,033.93
iv. Others	367.32	431.97	517.12	609.55	933.55	764.44	807.02	851.97	899.42

Table 5.8 Summary of revenue and capital account - As submitted by Finance Dept from 2002-03 and forecast thereon. (Rs.in crore)

	Actual				R.E	B.E.	Forecast		
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
2. Social services	7,599.03	8,035.80	8,626.98	9,800.05	12,170.63	13,498.52	14,509.43	15,603.44	16,787.59
a. Plan including CSS & CS	1,120.40	1,174.24	1,571.51	2,180.10	3,294.15	4,441.32	4,805.91	5,206.97	5,648.13
b. Non-plan	6,478.63	6,861.56	7,055.47	7,619.95	8,876.48	9,057.20	9,703.52	10,396.47	11,139.46
i. Salaries	5,614.15	5,756.25	5,978.93	6,235.97	6,965.95	7,348.81	7,899.97	8,492.47	9,129.40
ii. Other than Salaries	864.48	1,105.31	1,076.54	1,383.98	1,910.53	1,708.39	1,803.55	1,904.00	2,010.06
3. Economic services	2,742.00	3,044.45	3,556.66	4,634.98	5,024.19	5,124.61	5,524.10	5,957.11	6,426.53
a. Plan including CSS & CS	590.56	715.79	1,011.41	2,060.90	1,876.20	2,105.61	2,304.23	2,522.72	2,763.06
b. Non-plan	2,151.44	2,328.66	2,545.25	2,574.08	3,147.99	3,019.00	3,219.87	3,434.39	3,663.47
i. Salaries	1,411.24	1,387.42	1,426.81	1,449.29	1,602.38	1,694.88	1,822.00	1,958.65	2,105.54
ii. Other than Salaries	740.20	941.24	1,118.44	1,124.79	1,545.61	1,324.12	1,397.87	1,475.74	1,557.93
4. Grants-in-aid	231.71	257.59	252.20	334.11	317.22	336.82	356.43	377.22	399.27
a. Plan including CSS & CS	2.51	1.00	2.00	5.98	6.00	19.20	21.12	23.23	25.56
b. Non-plan (other than Salaries)	229.20	256.59	250.20	328.13	311.22	317.62	335.31	353.99	373.71
Revenue deficit (I-II) (-)	-8,635.32	-9,148.98	-8,227.93	-7,390.97	-8,419.63	-7,167.77	-6,494.71	-5,438.75	-4,168.53

Table 5.8 Summary of revenue and capital account - As submitted by Finance Dept from 2002-03 and forecast thereon. (Rs.in crore)

	Actual				R.E	B.E.	Forecast		
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
III. Capital Receipts	10,897.01	12,812.10	11,211.39	10,451.37	12,096.27	11,964.93	13,146.95	13,955.92	14,759.48
i. Internal Debt (Net)	12,231.60	16,475.46	13,531.54	13,187.57	10,240.79	12,006.21	13,267.50	14,074.98	14,974.22
ii. Loans from Centre (Net)	936.34	-5,317.85	416.94	-4,310.99	-498.66	-231.66	-892.89	-966.81	-1,144.28
iii. Recoveries of Loans & Advances	213.36	91.03	746.60	631.33	253.74	73.34	77.84	77.84	77.84
iv. Contingency Fund (Net)	-0.23	-0.64	-2.48	2.05	1.95	0.00	0.00	0.00	0.00
v. Public A/c (Net)	-545.59	895.93	-2,650.71	941.41	2,098.45	116.84	694.50	769.91	851.70
vi. Outstanding Ways & Means Advance	-1,938.47	668.17	-830.50	0.00	0.00	0.00	0.00	0.00	0.00
IV. Capital Disbursement	2,147.13	3,812.47	3,171.88	2,841.31	3,669.64	4,389.16	4,774.55	5,211.22	5,691.50
i. Capital Outlay	784.35	756.14	1,834.52	1,652.72	2,152.18	2,720.43	2,957.38	3,218.00	3,504.63
a. Plan including CSS & CS	763.61	742.62	829.23	1,361.72	2,137.01	2,704.00	2,940.04	3,199.69	3,485.30
ii. Loans & Advances	1,362.78	3,056.33	1,337.36	1,188.59	1,517.46	1,668.73	1,817.17	1,993.22	2,186.87
a. Plan including CSS & CS	695.77	471.19	893.22	1,115.54	1,435.85	1,600.47	1,760.52	1,936.57	2,130.22
Capital Account Deficit (III -IV)	8,749.88	8,999.63	8,039.51	7,610.06	8,426.63	7,575.77	8,372.40	8,744.70	9,067.98
Fiscal Deficit *	-10,569.09	-12,870.42	-10,653.21	-9,600.95	-11,835.53	-11,483.59	-11,191.42	-10,572.13	-9,782.19
* (Revenue receipt + recoveries of loans and advances - (Revenue expenditure + capital expenditure))									

Table 5.9 (i) Revenue and Capital Account of West Bengal – AG's Actuals (Rs.in crore)

	2002-03	2003-04	2004-05	2005-06	2006-07
I. Revenue Receipts	14,525.45	16,608.49	19,918.19	23,725.89	25,828.31
1. State's own revenues	7,700.73	9,373.74	11,270.12	11,407.19	12,942.55
a. State's total tax revenue	7,046.40	8,767.90	9,924.46	10,388.38	11,693.79
b. State's total non-tax revenue	654.33	605.84	1,345.66	1,018.81	1,248.76
2. Transfer from Centre	6,824.72	7,234.75	8,648.07	12,318.70	12,885.76
II. Revenue Expenditure (A+B+C+D)	23,160.77	25,757.47	28,146.12	31,116.86	34,161.27
Non-Plan Revenue Expenditure	21376.73	23836.07	25510.97	26824.79	29359.45
A. General services (including interest payments etc.)	12,588.03	14,419.63	15,710.28	16,347.72	17,901.29
(a) Interest Payments	7,810.47	9,354.42	9,767.25	9,968.76	10,878.88
B. Social services	7,599.03	8,035.80	8,626.98	9,800.05	11,379.98
C. Economic services	2,742.00	3,044.45	3,556.66	4,634.98	4,503.94
D.Grants-in-aid - Compensation & assignments to Local Bodies plus SFC grants (proposed from 2007-08)	231.71	257.59	252.20	334.11	376.06
(i) ET as per entitlement & taxes on vehicles	43.00	47.51	51.06	86.70	73.54
Entertainment Tax (arrear)					28.63
(ii) Misc. grants (PT & Fixed grants)					
(a) Fixed grants to ULBs including PT	142.70	157.60	114.78	178.12	143.00
(b) Fixed grants to KMDA		40.91	85.97	67.85	85.00
Grants-in-aid on account of tax share & fixed grants	185.70	246.02	251.81	332.67	301.54
Revenue deficit (I-II) (-)	- 8,635.32	- 9,148.98	- 8,227.93	- 7,390.97	- 8,332.96

Table 5.9 (i) Revenue and Capital Account of West Bengal – AG's Actuals (Rs.in crore)

	2002-03	2003-04	2004-05	2005-06	2006-07
III. Capital Receipts	8,958.61	13,480.28	10,380.95	10,451.37	11,609.89
Internal debt (receipt)	27,843.30	32,577.16	27,383.30	15,191.41	10,619.37
Internal debt (payment)	17,550.10	15,433.52	14,682.20	2,003.84	2,635.69
(i) Internal debt (net)	10,293.20	17,143.64	12,701.10	13,187.57	7,983.68
Loans from Centre (receipt)	2,568.43	1,370.86	1,639.48	583.96	620.97
Loans from Centre (payments)	1,632.09	6,688.71	1,222.54	4,894.95	1,278.66
(ii) Loans from Centre (net)	936.34	-5,317.85	416.94	-4,310.99	-657.69
(iii) Recoveries of loans & advances	213.36	91.03	746.60	631.33	237.90
(iv) Contingency fund (net)	-0.23	-0.64	-2.48	2.05	-5.23
(v) Public Account (net)	-545.59	895.93	-2,650.71	941.41	4,051.23
(vi) Outstanding ways and means advance	-1,938.47	668.17	-830.50		
IV. Capital Disbursement (Expenditure)	2,147.13	3,812.47	3,171.88	2,841.31	3,335.48
(i) Capital outlay	784.35	756.14	1,834.52	1,652.72	2,018.22
(ii) Loans & advances by the State Government	1,362.78	3,056.33	1,337.36	1,188.59	1,317.26
Capital Account Deficit (III-IV)	6,811.48	9,667.81	7,209.07	7,610.06	8,274.41
Fiscal Deficit (I+III-iii)-(II+IV)	-1,748.07	-3,475.42	-2,173.47	-1,877.31	-2,796.04
Gross State Domestic Product	168,045.02	189,087.46	208,612.77	234,737.41	272,596.68
Debt liability of the State Government. (as on 31st March)	77,533.30	89,376.72	10,431.08	112,374.47	122,410.45
Ratio of Fiscal Deficit to GSDP	-1.04	-1.84	-1.04	-0.80	-1.03
Ratio of Rev. Def to GSDP	0.11	0.13	0.12	0.14	0.11

Table 5.9 (i) Revenue and Capital Account of West Bengal – AG's Actuals (Rs.in crore)

	2002-03	2003-04	2004-05	2005-06	2006-07
Ratio of Rev. Def to Fiscal Deficit	-10.62	-7.08	-11.59	-17.72	-10.78
Ratio of Rev. Def to Rev. Receipt	1.28	1.48	1.26	1.40	1.17
Ratio of Own Tax to GSDP	0.47	4.64	4.76	4.43	4.29
Ratio of own non-tax to GSDP	0.39	0.32	0.65	0.43	0.46
Ratio of Central Transfer to GSDP	4.06	3.83	4.15	5.25	4.73
Ratio of Capital outlay to GSDP	0.47	0.40	0.88	0.70	0.74
Ratio of Interest Payment to Rev. Receipt.	53.77	56.32	49.04	42.02	42.12
Ratio of Debt to GSDP	46.14	47.27	5.00	47.87	44.91
State's total tax revenue	7,046.40	8,767.90	9,924.46	10,388.38	11,693.79
Collection of sharable ET	47.15	51.95	60.14	79.61	56.07
State's tax rev. minus sharable ET	6,999.25	8,715.95	9,864.32	10,308.77	11,637.72
Collection cost @ 3 per cent	209.98	261.48	295.93	309.26	349.13
Sharable net tax revenue	6,789.27	8,454.47	9,568.39	9,999.51	11,288.59

Table 5.9 (ii) Projection of Revenue and Capital Account of West Bengal - Third SFC assessment. (Rs.in crore)

	(RE)	(BE)	Projected by Third SFC					
	2007-08	2008-09	2007-08	2008-09	2009-10	2010-11	2011-12	2112-13
I. Revenue Receipts	31359.66	36066.03	30,243.73	35,298.41	41,240.15	48,189.39	56,318.00	65,827.37
1. State's own revenues	15345.58	17993.24	15,038.54	17,356.28	20,068.44	23,206.76	26,838.50	31,041.56
a. State's total tax revenue	13772.26	16222.25	13,564.80	15,735.16	18,252.79	21,173.24	24,560.95	28,490.71
b. State's total non-tax revenue	1573.32	1770.99	1,473.74	1,621.11	1,815.65	2,033.53	2,277.55	2,550.85
2. Transfer from Centre			15,205.20	17,942.13	21,171.72	24,982.62	29,479.50	34,785.81
II. Revenue Expenditure (A+B+C+D)	39498.19	43436.20	37,514.05	40,603.69	44,073.41	47,890.92	52,109.02	56,786.87
Non-Plan Revenue Expenditure			32,001.80	34,881.96	38,021.34	41,443.26	45,173.15	49,238.74
A. General services (including interest payments etc.)	19186.66	20998.12	19,064.87	20,304.09	21,623.86	23,029.41	24,526.32	26,120.53
(a) Interest Payments	11445.52	12389.52	11,531.61	12,223.51	12,956.92	13,734.34	14,558.40	15,431.90
B. Social services	14032.51	16046.26	12,454.18	13,699.60	15,069.56	16,576.51	18,284.16	20,157.58
C. Economic services	5840.85	5940.83	4,960.00	5,450.00	6,100.00	6,835.00	7,668.54	8,658.76
D.Grants-in-aid - Compensation & assignments to Local Bodies plus SFC grants (proposed from 2007-08)	438.17	450.98	1,035.00	1,150.00	1,280.00	1,450.00	1,630.00	1,850.00
(i) ET entitlement & taxes on vehicles			78.69	84.20	90.09	96.40	103.14	110.36
(ii)(a) Fixed grants to ULBs & PT								
(ii)(b) Fixed grants to KMDA			90.95	97.32	104.13	111.42	119.22	127.56
Grants-in-aid on account of tax share & fixed grants			322.65	345.23	369.40	395.26	422.93	452.53
Available for SFC grants			712.35	804.77	910.60	1,054.74	1,207.07	1,397.47

Table 5.9 (ii) Projection of Revenue and Capital Account of West Bengal - Third SFC assessment. (Rs.in crore)

	(RE)	(BE)	Projected by Third SFC					
	2007-08	2008-09	2007-08	2008-09	2009-10	2010-11	2011-12	2112-13
III. Capital Receipts	12200.96	11883.23	11,958.19	12,316.93	12,686.44	13,067.03	13,459.04	13,862.82
Internal debt (receipt)	15811.23	16568.39						
Internal debt (payment)	4304.82	4829.99						
(i) Internal debt (net)	11506.41	11738.40						
Loans from Centre (receipt)	562.46	568.63						
Loans from Centre (payments)	1275.10	1094.38						
(ii) Loans from Centre (net)	-712.64	-525.75						
(iii) Recoveries of loans & advances	188.79	63.34	237.90	237.90	242.66	247.51	252.46	257.51
(iv) Contingency fund (net)	7.19							
(v) Public Account (net)	1211.21	607.24						
(vi) Outstanding ways and means advance								
IV. Capital Disbursement (Expenditure)	3995.88	4031.06	3,697.91	4,113.20	4,589.64	5,136.86	5,766.02	6,490.06
(i) Capital outlay	2937.66	3072.13	2,341.14	2,715.72	3,150.23	3,654.27	4,238.95	4,917.18
(ii) Loans & advances by the State Government	1058.22	958.93	1,356.78	1,397.48	1,439.41	1,482.59	1,527.07	1,572.88
Revenue deficit (I-II) (-)	-8138.53	-7370.17	-7,270.32	-5,305.28	-2,833.26	298.47	4,208.98	9,040.50
Capital Account Deficit (III-IV)	8205.08	7852.17	8,260.27	8,203.73	8,096.80	7,930.18	7,693.03	7,372.75
Fiscal Deficit (I+III(iii))-(II+IV)	-11945.62	-11337.89	-3,137.37	-3,530.06	-3,977.58	-4,494.09	-5,090.63	-5,780.02
Gross State Domestic Product			309,356.82	346,479.64	388,057.20	434,624.06	486,778.95	545,192.42

Table 5.9 (ii) Projection of Revenue and Capital Account of West Bengal - Third SFC assessment. (Rs.in crore)

	(RE)	(BE)	Projected by Third SFC					
	2007-08	2008-09	2007-08	2008-09	2009-10	2010-11	2011-12	2112-13
Debt liability of the State Government. (as on 31st March)			134,307.03	147,376.14	161,254.21	175,935.85	191,770.08	209,029.38
Ratio of Fiscal Deficit to GSDP			-1.01	-1.02	-1.02	-1.03	-1.05	-1.06
Ratio of Rev. Def to GSDP			0.10	0.10	0.10	0.09	0.09	0.08
Ratio of Rev. Def to Fiscal Deficit			-10.28	-9.78	-9.29	-8.80	-8.31	-7.83
Ratio of Rev. Def to Rev. Receipt			1.07	0.98	0.90	0.82	0.75	0.69
Ratio of Own Tax to GSDP			4.38	4.54	4.70	4.87	5.05	5.23
Ratio of own non-tax to GSDP			0.48	0.47	0.47	0.47	0.47	0.47
Ratio of Central Transfer to GSDP			4.92	5.18	5.46	5.75	6.06	6.38
Ratio of Capital outlay to GSDP			0.76	0.78	0.81	0.84	0.87	0.90
Ratio of Interest Payment to Rev. Receipt.			38.13	34.63	31.42	28.50	25.85	23.44
Ratio of Debt to GSDP			43.41	42.54	41.55	40.48	39.40	38.34
State's total tax revenue			13,564.80	15,735.16	18,252.79	21,173.24	24,560.95	28,490.71
Collection of sharable ET			59.99	64.19	68.69	73.50	78.64	84.15
State's tax rev. minus sharable ET			13,504.80	15,670.97	18,184.10	21,099.74	24,482.31	28,406.56
Collection cost @ 3 per cent			405.14	470.13	545.52	632.99	734.47	852.20
Sharable net tax revenue			13,099.66	15,200.84	17,638.58	20,466.75	23,747.84	27,554.36

Table 5.10 State's Own Tax Revenue from Major Heads (Rs.in lakh)

Heads	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08®	2008-09(B)
0022-Taxes on Agri Income	85.00	225.00	98.00	165.00	150.00	107.00	115.00	127.00
0028-Other Taxes on income & exp.	22,304.00	23,051.00	22,976.00	23,743.00	24,876.00	26,441.00	29,074.00	33,487.00
0029-Land Revenue	71,122.00	65,829.00	99,326.00	113,255.00	91,710.00	95,269.00	119,086.00	148,858.00
0030- Stamps and Registration	55,539.00	72,041.00	79,452.00	100,654.00	117,759.00	125,857.00	147,882.00	173,762.00
0035-Taxes on Immov. Prop. other than Ag. land	94.00	79.00	22.00	86.00	78.00	12.00	59.00	65.00
0039-State Excise	51,243.00	56,685.00	61,996.00	67,156.00	74,346.00	81,736.00	97,443.00	111,542.00
0040-Sales Tax	380,246.00	419,151.00	483,058.00	571,630.00	610,877.00	707,902.00	830,016.00	979,418.00
0041-Taxes on vehicles	20,865.00	24,940.00	53,537.00	52,766.00	53,756.00	50,897.00	58,531.00	67,311.00
0042-Taxes on goods and passengers	106.00	80.00	80.00	55.00	63.00	103.00	113.00	125.00
0043-Taxes on Duties and Electricity	35,476.00	14,542.00	39,616.00	26,965.00	38,246.00	52,635.00	60,530.00	69,610.00
0045-Other Taxes & Duties on Comm. & services	16,368.00	31,150.00	38,672.00	35,624.00	26,883.00	28,420.00	34,376.00	37,919.00
TOTAL	653,448.00	707,773.00	878,833.00	992,099.00	1,038,745.00	1,169,379.00	1,377,225.00	1,622,224.00
TOTAL AS PER FINANCE ACCOUNTS (*)	650,514.00	704,640.00	876,790.00	992,446.00	1,038,838.00			

(*) Figures as per finance accounts

Chapter VI

DISTRICT PLANNING COMMITTEE AND DISTRICT PLAN

- 6.1 The concept of District Planning was introduced in West Bengal in the early 1980s. As back as in 1984-85, DPC was constituted under the Chairmanship of Sabhadhipatis and detailed guidelines on the preparation of District Plan were issued to the districts from the Development and Planning Department. and the districts started the exercises. Some of the districts did prepare the district plans. Then came the era of Local Self Government under the 73rd and 74th Constitutional Amendments.
- 6.2 By the 73rd & 74th Amendments of the Constitution, the States were called upon to enable the rural and Urban Local Bodies by law to function as institutions of self government providing for the devolution of powers and responsibilities with respect to:–
- (i) the preparation of plans for economic and social justice.
 - (ii) the implementation of schemes for economic development and social justice as may be entrusted to them by the State Government.
- 6.3 74th Amendment of the Constitution of India provides for the constitution of District Planning Committee (DPC) as a tool for local planning to consolidate the plans prepared by the Panchayats and the Municipalities in the district and to prepare a draft development plan for the district as a whole. As per Article – 243 ZD (3), the DPC shall, in preparing the draft development plan,
- (i) have regard to -
 - (a) matters of common interest between the Panchayats and the Municipalities including spatial planning, sharing of water and other physical and natural resources, the integrated development of infrastructure and environmental conservation;
 - (b) the extent and type of available resources, whether financial or otherwise;
 - (ii) consult such institutions and organizations as the Governor may, by order, specify.
- 6.4 Article - 243 ZD (4) provides that the Chairperson of every DPC shall forward the development plan, as recommended by such committee, to the Government of the State.
- 6.5 West Bengal was one of the early States to constitute DPCs in conformity with the 74th Amendment under the West Bengal DPC Act, 1994 headed by the Sabhadhipatis of

ZPs with District Magistrates as the Secretaries of the Committees. In the Act, there are provisions for inducting economists and social and political workers of eminence in the DPC. It was naturally expected that the DPCs in this State would be functioning with reasonable proficiency, expertise and regularity.

- 6.6 Unfortunately, this did not happen. 1990s was a period of financial crunch for almost all the States and West Bengal was one of the worst hit States by such financial crunch. Partly because of such financial crunch faced by the State and partly due to lack of seriousness about financial decentralization on the part of the State Government, the Panchayats and Municipalities hardly got the importance they deserved in terms of the constitutional provisions. Functioning of Panchayats since 1978 has often been eulogized as revolutionary in the rural economy of West Bengal. Practically all the works in rural areas were supposed to have been assigned to the Panchayats, who were given credit/discredit for anything and everything happening in the villages. In practice, however, Panchayats were then functioning on the strength of administrative/executive orders issued by the State Government through Panchayats and Rural Development Department. from time to time. They were implementing mainly the jobs assigned to them by the State Government, i.e. the centrally sponsored and central sector schemes and State schemes. They had no authority and power to decide on their own schemes/priorities, although Municipalities were a bit different in this respect.
- 6.7 It is true that the Municipalities also had to depend on the State Government for majority of their requirements. Since, however, they had some amount of their own revenue, they could decide on their own priorities to that extent. So, they had some amount of liberty (though very limited) in self governance. Moreover, Sections 63 and 64 of the West Bengal Municipal Act 1993 provide for obligatory and discretionary functions of the Urban Local Bodies for which they don't have to look for the authorization of the State Government. Subjects which need authorization are dealt with in Section 65 of the Act. 73rd and 74th Constitutional Amendments were enacted with a view to removing such limitations and with the objective of enabling the LSG bodies to grow into self governing units in course of time. The States were, therefore, required to devolve the powers and responsibilities upon the three-tier Panchayats. They were to be given specific functions from amongst those included in Schedule XI; similarly Municipalities were to be empowered in respect of functions included in Schedule XII.
- 6.8 The Amendments mandated local planning at the village Panchayat, intermediate Panchayat and district Panchayat levels as well as Urban Local Governments and their consolidation into a District Plan in each district. In 2006, Planning Commission circulated to the States the Report of the Expert Group on planning at the grass roots level. It was decided that the District Plan process should be an integral part of the process of preparation of Eleventh Five Year Plan and Annual Plan 2007-08. As per guidelines in the Eleventh Five Year Plan *District Planning is the process of preparing an integrated plan for the local government sector in a district taking into account the*

resources (natural, human and financial) available and covering the sectoral activities and schemes assigned to the district level and below and those implemented through local governments in a State. A District Plan document should embody the statement of resources and their allocation for various purposes and different sectors. It should have three components –

- (i) Plan to be prepared by rural local bodies for the activities assigned to them and National / State schemes implemented by them;
- (ii) Plan to be prepared by Urban Local Bodies for the activities assigned to them and National / State schemes implemented by them;
- (iii) Physical integration of the plans of the rural and Urban Local Bodies with the elements of the State Plan implemented within the district;

6.9 The District Plan should take into account the planned activities of NGOs, SHGs, banking and non-banking financial institutions operating in the district. To facilitate the process of preparation of the District Plan, the State Government has to take the following essential steps –

- (i) complete the assignment of *Activities* to the local governments;
- (ii) decide on the formula for distribution of the local government component of the State Plan and indicate the broad order of resources that would be available to different levels – resources from State Plan, centrally sponsored, central sector including those by Finance Commissions (tied, partially tied or ‘untied’);

6.10 The resource envelope for the local government component of the District Plan will therefore contain the following sources of funds -

- (i) own resources;
- (ii) State Finance Commission award;
- (iii) Central Finance Commission grants;
- (iv) grants for centrally sponsored schemes, State plan schemes, externally supported schemes assigned for implementation through local bodies;
- (v) contribution by the communities;

6.11 The Planning Commission envisages that

- (i) the draft plan proposals of each local government should be in accordance with the approved **Activity** assignment and the centrally sponsored flag-ship and related programmes,

- (ii) the concerned local government will take into account the district component of the departmental plans as also the centrally sponsored schemes and the externally aided projects that have been assigned to it for implementation.
- 6.12 The DPC will consolidate the two streams – the Panchayat Plans and the Urban Area Plans, integrate them with the departmental plans for the districts and prepare the draft Five Year Plan and the Annual Plan.
- 6.13 The Panchayat Plans should refer to the assigned Functions / Activities. Unfortunately, such assignment of functions with appropriate division of sub-functions and sub-activities (activity mapping) has not been done by the State Government as yet, as discussed. The Panchayats at all the three tiers, therefore, do not know what their specific responsibilities are. They do not know exactly what role they are to play in respect of Primary Education, Primary Health Care, Water Supply and so on. Along with the functions, the finance is also not known.
- 6.14 Under such circumstances, it cannot be expected that the Panchayats at different tiers i.e. Gram Panchayats, Panchayat Samitis and Zilla Parishads and also the Municipalities will prepare the plan for their respective areas without specific ideas about their responsibilities and functions and also about the financial resources available to meet such responsibilities. The First State Finance Commission suggested a clear demarcation between the works under the State Plan Sector and District Plan Sector – there should be lists of works entrusted to these sectors, set forth in a government notification. Funds for the State Plan Sector and District Plan Sector should also be disaggregated according to the lists so that the districts and Panchayats at different tiers know of the schemes to be implemented within their jurisdiction and the financial support available from the departments is also known to them. This would help preparing their plans which would in turn help in the preparation of the District Plan. In the ATR to the First SFC it was submitted that the Government has already accepted this approach in general and details will be worked out in due course. Unfortunately, this has not happened as yet. State Government has failed to work out the lists of State Plan Sector and District Plan Sector till today. The DPCs, therefore, took up the preparation of the District Plans as a routine work. Examples of one or two cases will probably help understanding this.
- 6.15 Take the case of Malda District Plan, 2007-08. All 146 GPs and 15 PSs in the district have quite reasonably put priorities on agriculture and allied sector schemes, rural development and social services. Annual Plan, 2007-08 comprises 6737 schemes in total with the involvement of Rs. 966.90 crore of which proposals pertaining to agriculture and allied sector involved Rs. 137.45 crore, rural development Rs. 219.08 crore, social services Rs. 186.65 crore, transport and communication Rs. 146.69 crore. Plan component for agriculture and allied sector for the district is Rs. 137.5 crore out of the State allocation of Rs. 247.38 crore for agriculture and allied sector. This has happened because the ZP, the PSs and the GPs didn't have any idea about the financial resources to be available for the plan schemes in their respective jurisdictions. The

DPCs have not been provided with any information about the financial support in the form of 'untied' fund, partly 'untied' fund and earmarked fund to be available from the State Government. Nor did they have any idea about the District Sector and State Sector schemes.

- 6.16 Incidentally and interestingly the guidelines issued by the Development and Planning Department mentioned that all the plan implementing departments have been asked to complete the exercises of listing the District Sector Schemes and to share such information with the DPCs. The DPC of a district is required to obtain the names of such schemes along with the provisional allocation of funds from the concerned line departments located in the district. It has further been mentioned that the Development and Planning Department had sent a copy of such schemes collected from various departments to the DPCs. The department also indicated that the schemes taken up in the District Plan should have funding backup to be communicated by the line departments. The guidelines contain many more requirements for the planning exercise where the DPC has to ensure that priorities are classified into a matrix for matching resources to the plan proposals through 'untied' fund, partly 'untied' fund and earmarked fund.

It has, however, been learnt from the districts that they did not get such lists of District Sector Schemes. The Commission also did not get the same from the department. This is quite natural. Wherefrom will the DPCs get such lists? How can the line departments work out District Plan Schemes when the State Government has not taken the obligatory steps for devolving the functions to the PRIs with appropriate kind of Activity Mapping? The District Plan exercise has consequently remained on paper only.

- 6.17 The efforts reportedly made by the States of Kerala and Karnataka may not be irrelevant in this connection. In Kerala, the Government has devolved the functions and announced local government-wise share of funds under three tier PRIs for five years starting from 2006-07. A separate document has been annexed as part of the State budget indicating local government-wise allotments. The funds are automatically credited to the local governments and the local governments are allowed to carry over 20% of their funds to the next financial year. In Karnataka, in conformity with the devolution of functions, the budget document of the State Government contains district-wise and sector-wise allocation of zilla, taluk and gram panchayats. PRI units and districts in such circumstances know what amount of funds they are likely to get for what functions during the financial year and can, therefore, prepare the plan for their respective areas accordingly.
- 6.18 In the prevailing circumstances, DPCs in West Bengal have failed in the mandatory responsibility of preparing the District Plan scientifically. A disparate set of schemes stitched together without proper integration have been put into volumes and labeled now as District Plans in all the districts. The terms like integrated District Plan, consolidation of schemes, comprehensive plan etc. are being loosely used in most of

the instruction manuals, plan guidelines, Government orders and training materials without conceptual clarity or operational directions. Of course, one cannot blame the DPCs for such conditions as, in addition to the primary deficiency in respect of devolution, they do not have adequate expertise and office support for effective functioning and as such, they cannot facilitate the preparation of the District Plans by ensuring the participation of official experts, elected members of local bodies, non-official experts nominated by the State Government and the local bodies and also individual and voluntary groups interested in joining the planning process.

- 6.19 It is worth mentioning in this connection that the same situation was prevailing in Kerala a few years back. Kerala has, however, changed the position now. Apart from the steps taken to clarify the devolution of functions, allocation of resources etc., the State has strengthened the DPCs by associating them with experts from various sources - technical people from the departments, colleges, universities and various institutes including NGOs working on development and related activities.
- 6.20 A critical review of structure, role, functions and effectiveness of the District Planning Committees brings out the fact that their working depends on the determination, the outlook and the commitment of the State Government to rekindle the lost enthusiasm and to take the decentralized planning process to new heights with added vigour. The efforts put forward by Kerala are now being emulated by so many States. West Bengal may, perhaps, review the situation and draw upon the benefit of Kerala's experience for rejuvenation of the DPC and the District Plan.

Chapter VII

PRINCIPLES & METHODOLOGY OF 'UNTIED' FUND ALLOCATION

- 7.1 The model adopted by the First and Second SFCs for allocation and apportionment of funds to Local Self Governments has largely been retained by the present Commission. This model conceptually disaggregates total allocable resources into separate funds which in turn are apportioned on the basis of the share of the specific character of backwardness. However, the four units of self governance namely, ULBs, ZPs, PSs & GPs with evolving specific functions and responsibilities have been assessed on a State wide basis of some common indicators and some specific indicators, choice of which have been greatly influenced by availability, reliability and transparency of the database. Each of these indicators has been assigned a definite weight, which indicates its role and importance in the combined index recommended for that particular trait.
- 7.2 As a complete set of more recent data was unavailable we have had to rely on the detailed data set that was made available by the 2001 Census right down to the Gram Panchayat level. For Food Insecurity parameters we have used the data provided by the Rural Household Survey (2005) while for Urban Local Bodies the District Statistical Handbooks, Urban Household Survey (2005) and the data provided by the Department of Municipal Affairs.
- 7.3 Allocation tables generated by this Commission and furnished in the body of this report are based on the assumption of a State level 'untied' fund comprising around 5% of the State's net own tax revenue in a year. Actual monetary figures indicated in the same set of tables assume an 'Untied' Fund of Rs.800 crore (Rupees Eight hundred crore) for the financial year 2008 – 2009. It is further assumed that the actual monetary allocations in subsequent financial years would be enhanced annually at least by 12%.
- 7.4 Similar to the earlier Commissions (First SFC and Second SFC), the Third SFC felt the need for providing for an incentive fund of 2% of total 'untied' fund to encourage the LSGs towards improvement in Self Governance. This fund should be kept at the disposal of the State Government more specifically with its two departments i) the Municipal Affairs Department and ii) the Panchayats and Rural Development Department so as to distribute the fund on the basis of the LSG's performances in two basic areas i) improvements in its own resource mobilization and ii) improvements in respect of the levels of participatory governance. The Commission is informed that the above two departments are conducting annual exercises to assess such performances in their respective domain. It would be advisable to use the data thus generated for the allocation of incentive funds on an annual basis.

ULB - PRI allocation and Inter - PRI allocation

7.5 At the outset the State's population has been divided into two segments; i) the Municipal population and ii) the PRI population and the total allocable funds available at the State level has been apportioned accordingly, namely 76% for PRI bodies and 24% for ULBs.

PRI allocations for DGHC areas

7.6 In view of the uncertainties presently prevailing and the uncertain state of PRI bodies in the DGHC areas the Commission feels it prudent to leave the allocable fund for PRIs of DGHC areas in the custody of the State Government for future allocation in a manner consistent with the formulae used by the Third SFC.

7.7 In the review of the functioning of the Panchayats, the Commission observed that there is a growing shift in the focus of development activities towards the GP level under the evolving decentralized planning environment. The Commission, therefore, recommends a larger share of the PRI fund for the GPs.

The recommended sub allocations of the PRI fund are as follows:

Zilla Parishad (ZP) 12 Per cent

Panchayat Samitis (PS) 18 Per cent

Gram Panchayats (GP) 70 Per cent

7.8 The First and Second SFC treated undifferentiated population size as the major basis for intra-LSG allocation. The assumption behind a relatively larger weightage for population per se is that the need for resources for growth and development is strongly and positively correlated with the population size of a region. The Third SFC concurs with this assumption.

7.9 However, apart from undifferentiated population size additional allocations have been reserved for certain backward segments of the population whereby LSGs have been allotted additional funds in proportion to the incidence of these segments of population in their area. These are the Scheduled Castes, Scheduled Tribes and Minority population. We have also noted significant differences in the urbanization process within the GPs and as such we have included the proportion of rural population also as an indicator for determination of degrees of backwardness of the GPs.

Scheduled Castes, Scheduled Tribes, Minorities & the Rural population

- 7.10 Among these additional allocations for population segments it is the opinion of the Commission that the Scheduled Tribes have been recognised as being the most underprivileged and are significantly the most backward segment of the population and accordingly have additionally received half as much weightage i.e. 0.5 more that is 50%
- 7.11 The additional allocation accorded to the Scheduled Castes and Minorities have been half of that accorded to Scheduled tribes i.e. 0.25 more. As disaggregated Minorities data was available down to the Panchayat Samiti / Block level only, while apportioning shares to Gram Panchayats a Block share for all GPs within the block taken together was first determined as so to be able to reflect Minorities before subsequent apportionment between GPs was made based on those indicators for which data was available.
- 7.12 Apart from the Municipalities, a significant amount of almost 3 million of the urban population of West Bengal resides in about 250 odd Census towns and outgrowths of Municipalities which fall within PRI jurisdiction, with as many as 40 Gram Panchayats constituted entirely of urban population. Such Census towns are defined as those urban agglomerations which have a minimum population density of 400 per square kilometer with 75% population occupied in non agricultural work and having a minimum population of 5000. Since the last Finance Commission some of these Census towns such as Dhupguri (CT) in Jalpaiguri District, Bahirgram (CT) in Panskura and Dalkhola (CT) in Uttar Dinajpur have been converted into Municipalities. It has been presumed that PRIs having a higher proportion of population living in non-census town areas are relatively more backward and as such have been accorded 10% more weightage.
- 7.13 The comparative weights of these additional allocations has been summarised in the table below.

Additional allocations for backward segments of Population

1)	SC Population (P_{SCi})	0.25 (or 25%)
2)	ST Population (P_{STi})	0.50 (or 50%)
3)	Minority Population (P_{Mi})	0.25 (25%)
4)	Rural Population (P_{RPi})	0.1 (10%)

- 7.14 Thus a weight index for population denoted by W_{Pi} has been constructed to include the additional allocations where

$$W_{Pi} = 1 + W_{SCi} + W_{STi} + W_{Mi} + W_{RPi}$$

7.15 Where the population of these segments in a LSG are denoted by P_{SCi} , P_{STi} , P_{Mi} and P_{RPi} and P_{Ti} is the total population the additional allocation weights W_{SCi} , W_{STi} , W_{Mi} and W_{RPi} on account of these marginalized segments of population are:

$$W_{SCi} / W_{STi} / W_{Mi} / W_{RPi} = \frac{\sum_{i=1}^n P_{(SCi / STi / Mi / RPi)}}{\sum_{i=1}^n P_{Ti}} \times X$$

where $i= 1,2,\dots,n$ (number of ULBs, ZPs, PSs or GPs).

and X is = 0.25 for SC and Minorities; 0.1 for the Rural Population and 0.5 for Scheduled Tribes.

7.16 Thus the population index M_{1i} , ZP_{1i} , PS_{1i} and GP_{1i} reckoned for calculation in the combined index for apportionment will be

$$M_{1i} / ZP_{1i} / PS_{1i} / GP_{1i} = \frac{W_{Pi}P_{Ti}}{\sum_{i=1}^n W_{Pi}P_{Ti}}$$

where $i= 1,2,\dots,n$. (number of ULBs, ZPs, PSs or GPs).

Other Indicators of Backwardness

7.17 Apart from undifferentiated population and the percentage of backward population segments we have introduced some additional indicators of backwardness, such as the HDI (Human Development Index) and handicaps such as sparseness of population where the principle followed has been to allocate equivalent per capita allocations to LSGs with the same level of backwardness or handicap.

7.18 Constrained by the availability of data right down to the Gram Panchayat level an effort has been made to use proxy indicators which are expected to reflect the four broad areas of education, health & nutrition, employment & livelihoods and infrastructure.

7.19 Apart from the 50% weight for undifferentiated population in the combined index and additional allocations for the aforementioned segments of the population, the number of such additional indicators used for comparisons of ULBs is 6 while the are Zilla Parishads have also been compared on the basis of 6 additional indicators. With respect to comparisons between Panchayat Samitis and Gram Panchayats 5 additional indicators have been used. The indicators and the relevant weights accorded are given below following which the computation of each indicator is elaborated. For operational convenience the ordinal measures have been converted into cardinal ones. All the indices used have been normalized to 100 per cent.

Urban Local Bodies

1a)	Undifferentiated Population	0.500
1b)	Backward population Segments	0.038
1)	Weighted Population (M_{1i})	0.538
2)	Female Non Literates (M_{2i})	0.120
3)	Incidence of poverty (M_{3i})	0.120
4)	Proportion of un-surfaced roads (M_{4i})	0.040
5)	Weakness in service provision (M_{5i})	0.040
6)	Sparseness of Population [inverse of population density] (M_{6i})	0.040
7)	Incentive Support for ULBs (M_{7i})	0.102

Thus the Combined index for an ULB (M_i) will work out as

$$M_i = 0.538 M_{1i} + 0.120 M_{2i} + 0.120 M_{3i} + 0.040 M_{4i} + 0.040 M_{5i} + 0.040 M_{6i} + 0.102 M_{7i}$$

where $i=1,2, \dots$ to n. (number of ULBs).

Zilla Parishads

1a)	Undifferentiated Population	0.500
1b)	Backward population segments	0.137
1)	Weighted Population (ZP_{1i})	0.637
2)	Female Non-Literates (ZP_{2i})	0.070
3)	Food Insecurity (ZP_{3i})	0.070
4)	Marginal Workers (ZP_{4i})	0.070
5)	Total Population without drinking water or paved approach or power supply (ZP_{5i})	0.035
6)	Sparseness of Population [inverse of population density] (ZP_{6i})	0.035
7)	Backwardness reflected by the HDI (ZP_{7i})	0.083

Thus the Combined index for a ZP or Mahakuma Parishad will work out as

$$ZP_i = 0.637 ZP_{1i} + 0.07 ZP_{2i} + 0.07 ZP_{3i} + 0.07 ZP_{4i} + 0.035 ZP_{5i} + 0.035 ZP_{6i} + 0.083 ZP_{7i}$$

where $i=1,2, \dots, n$. (number of ZPs & Mahakuma Parishads).

Panchayat Samitis

1a)	Undifferentiated Population	0.500
1b)	Backward population segments	0.137
1)	Weighted Population (PS _{1i})	0.637
2)	Female Non Literates (PS _{2i})	0.090
3)	Food Insecurity (PS _{3i})	0.090
4)	Marginal Workers (PS _{4i})	0.090
5)	Total Population without drinking water or paved approach or power supply (PS _{5i})	0.0465
6)	Sparseness of Population [inverse of population density] (PS _{6i})	0.0465

Thus the Combined index for a Panchayat Samiti (PS_i) will work out as

$$PS_i = 0.637 PS_{1i} + 0.090 PS_{2i} + 0.090 PS_{3i} + 0.090 PS_{4i} + 0.0465 PS_{5i} + 0.0465 PS_{6i}$$

where $i=1,2, \dots, n$. (number of Panchayat Samitis).

Gram Panchayats

1a)	Undifferentiated Population	0.500
1b)	Backward population Segments	0.098
1)	Weighted Population (GP _{1i})	0.598
2)	Female Non-Literates (GP _{2i})	0.100
3)	Food Insecurity (GP _{3i})	0.100
4)	Marginal Workers (GP _{4i})	0.100
5)	Total Population without drinking water or paved approach or power supply (GP _{5i})	0.051
6)	Sparseness of Population [inverse of population density] (GP _{6i})	0.051

Thus the Combined index or proportionate share for a Gram Panchayat (GP_i) will work out as:

$$GP_i = 0.598 GP_{1i} + 0.1 GP_{2i} + 0.1 GP_{3i} + 0.1 GP_{4i} + 0.051 GP_{5i} + 0.051 GP_{6i}$$

where i=1,2, to n. (number of Gram Panchayats).

Explanation of Indicators used

Population Density

7.20 Sparseness of population is generally recognized as a handicap for LSGs because they require higher unit cost of development, particularly that of infrastructure. Thus we have used the inverse of population density as a measure where LSGs with the same magnitude of handicap have received the same per capita allotment on account of sparseness of population. Thus the proportionate share of individual LSGs with an area A_i, population P_{Ti}, and inverse of population density A_i / P_{Ti} denoted by S_i

$$M_{6i} / ZP_{6i} / PS_{6i} / GP_{6i} = \left(\frac{S_i}{\sum_{i=1}^n S_i} \times P_{Ti} \right) \div \sum_{i=1}^n \left(\frac{S_i}{\sum_{i=1}^n S_i} \times P_{Ti} \right)$$

where i= 1,2,.....,n (number of ULBs, ZPs, PSs or GPs) which is equivalent to

$$M_{6i} / ZP_{6i} / PS_{6i} / GP_{6i} = \frac{S_i P_{Ti}}{\sum_{i=1}^n S_i P_{Ti}}$$

where i= 1,2,.....,n. (number of ULBs, ZPs, PSs or GPs).

Human Development Index

7.21 The period since the last Finance Commission has seen the Government publish the West Bengal Human Development Report (2004) where districts have been ranked in terms of a human development index as a measure of backwardness. A backwardness in HDI index B_i has been constructed and used to arrive at the per capita allocation LSGs should receive of this disaggregated fund for this measure of backwardness. Where P_{Ti} is the population of the LSG the proportionate share that Zilla Parishads will receive would be:

$$ZP_{7i} = \frac{B_i P_{Ti}}{\sum_{i=1}^n B_i P_{Ti}}$$

where i= 1,2,.....,n. (number of ZPs).

PRI Population without drinking water or paved approach or power

7.22 Though the data available on this score was the Village Amenities data published by the 2001 Census it has been assumed that the change for the better has been similar among PRIs thus allowing us to use a composite measurement of all three as a relative measure of backwardness in infrastructure. Thus where DW_i , PR_i & PO_i represent the population without drinking water, without Paved Approach Road and without power supply respectively, the proportionate share of LSGs would be:

$$ZP_{5i} / PS_{5i} / GP_{5i} = \frac{(DW_i + PR_i + PO_i)}{\sum_{i=1}^n (DW_i + PR_i + PO_i)}$$

where $i= 1,2,\dots,n$. (number of ZPs, PSs & GPs).

Female Illiteracy

7.23 Lack of literacy or the level of illiteracy particularly female illiteracy has been considered as an index of backwardness. Thus if the Non-literate female population of LSG ‘i’ is denoted by L_i , its non-literate index reckoned for calculation will be:

$$M_{2i} / ZP_{2i} / PS_{2i} / GP_{2i} = \frac{L_i}{\sum_{i=1}^n L_i}$$

where $i= 1,2,\dots,n$. (number of ULBs, ZPs, PSs or GPs).

Food Insecurity

7.24 The 12 proxy indicators for determining extent of poverty collected during the Rural Household Survey (2005) and used for drawing up official BPL lists constitute data for the extent and depth of Food Insecurity in our villages. Though responses were based on self perception it is alarming to note that as much as 7% of the population in some districts have reported that they have to make do with ‘less than one square meal per day for major part of the year’ with the figure climbing to 12 – 13% in some Gram Panchayats in Purulia district (Annexure VIII). Such incidence of food insecurity and its obvious outcomes of malnourishment and malnutrition have been used as an indicator of backwardness where if the population reporting ‘less than one square meal per day for major part of the year’ [P1] is given twice the weightage of the population reporting ‘Normally, only one square meal per day, but less than one square meal occasionally’ [P2]. And the two are together denoted by F_i , the proportionate share of the LSG would be reckoned as:

$$ZP_{3i} / PS_{3i} / GP_{3i} = \frac{F_i}{\sum_{i=1}^n F_i}$$

where $i= 1,2,\dots,n$ (number of ULBs, ZPs, PSs or GPs)

Marginal Workers

7.25 In the Census data collected Main workers are defined in the Census 2001 as those who have 183 days of work in any of the four classifications - cultivators, agricultural labour, household based economic activities & others while marginal workers are those that have less than 183 days of work. Census data analysis has also revealed that as many as 63% of marginal workers have responded that they are seeking more employment. It is presumed that the total population who are not even able to get 183 days of work is indicative of the economic backwardness of the LSG and non-availability of employment and livelihood opportunities. Thus the quantum of total marginal workers has been used as an indicator of backwardness for purposes of allocation of resources. Thus if MW_i is the marginal worker population in the LSG the index reckoned for calculation will be:

$$ZP_{4i} / PS_{4i} / GP_{4i} = \frac{MW_i}{\sum_{i=1}^n MW_i}$$

where $i= 1,2,\dots,n$. (number of ULBs, ZPs, PSs or GPs).

Poorer Municipalities

7.26 In determining the relative backwardness of municipalities the Commission made use of monthly household expenditure data collected in course of the Urban Household Survey (2005) (SUDA). Municipalities having larger proportion of households with monthly expenditure levels of less than Rs.1500/- were considered weaker in respect to their potential capacity for own resource mobilization. Thus if HE_i denotes the number of households with monthly expenditure below Rs. 1,500/- per month, the index reckoned for calculation will be:

$$M_{3i} = \frac{HE_i}{\sum_{i=1}^n HE_i}$$

where $i= 1,2,\dots,n$ (number of ULBs)

Weakness in provision of Services and Infrastructure of Municipalities

7.27 To distinguish weakness in providing services a composite measure M_{5i} was arrived at where DW_i , SN_i and PO_i represent the households without adequate access to drinking water, sanitary latrines and electric connections respectively. Thus the proportionate share of LSGs would be:

$$M_{5i} = \frac{(DW_i + SN_i + PO_i)}{\sum_{i=1}^n (DW_i + SN_i + PO_i)}$$

where $i= 1,2,\dots,n$. (number of ULBs).

7.28 A further measure of inadequacy of infrastructure considered was the ratio of the length of unsurfaced Roads to Total Roads. Thus if U_i is the ratio of unsurfaced roads to total roads then the index reckoned for apportionment is:

$$M_{4i} = \frac{U_i P_{Ti}}{\sum_{i=1}^n U_i P_{Ti}}$$

where $i= 1,2,\dots,n$. (number of ULBs).

Ratio of Own Revenue to Total Revenue

7.29 A large number of Municipalities have received budgetary support from the State Government or from outside agencies while some strove to achieve a degree of fiscal independence. Given the overarching need of fiscal independence for LSGs the Commission is of the opinion that some encouragement for those who have depended more on their own revenue may be in order. Thus if R_i is the ratio of own revenue to total revenue the index reckoned for apportionment is:

$$M_{5i} = \frac{R_i P_{Ti}}{\sum_{i=1}^n R_i P_{Ti}}$$

where $i= 1,2,\dots,n$. (number of ULBs).

Chapter VIII

SUMMARY OF RECOMMENDATIONS

8.1 The 3rd State Finance Commission feels that the basic components of devolution of powers and resources to the LSG units (urban and rural) should be treated as a composite whole. Transfers of functions, functionaries and funds to the LSG units are complimentary in nature. The Commission recommends that the State Government should take effective measures of devolution in accordance with the provisions made in the Constitution. Devolution of functionaries and funds concomitant to the functions devolved should follow. Effective decentralization of powers including grassroots level planning for economic development is a pre-condition for such a devolution process to be fruitful.

(Paras 1.11, 3.1 - 3.21, 4.17 - 4.19)

8.2 The Commission recommends immediate devolution of functions in respect of certain basic and core services mentioned in the Report to start with, if the State Government finds it difficult to devolve all the functions mentioned in Schedule XI and Schedule XII to the LSGs at a time.

(Paras 3.12 & 4.18)

8.3 The Commission feels the need for radically improving revenue collection efforts by the PRIs, especially the GPs. The Commission is strongly of the view that improvement of the own resource mobilization is crucial for autonomy and proper decentralization desired. The Commission feels that building up of a proper database and designing a clear structure of the taxes at the GP level are prime requirements. The State Government should issue necessary guidelines to enable the PRIs for taking steps in this direction and should also provide for specialized tax collection staff to the GPs and the other PRI bodies.

(Paras 3.52 & 3.54)

8.4 The Commission feels that there is considerable scope for augmentation of the resources of the PRIs by proper management of assets owned by and/or transferred to such bodies

(Para 3.12)

8.5 The Commission is aware that the major component of development funds for the LSGs would be provided for by the funds transferred by way of devolution of schemes and projects from above (central and State) by the State. The need for 'untied' fund entitlement would, therefore, be limited to filling up of critical gaps and resources for implementation of local programmes not covered by schemes and projects designed and transferred from above. The same should include resources necessary for

maintenance of assets owned by / transferred to them. The Commission therefore, recommends for an 'untied' fund allocation to the tune of Rs.800 crore constituting around 5% of the State's own net tax revenue for the year 2008-09. The Commission recommends a progressive increase of the 'untied' fund allocation at the minimum rate of 12% p.a. on a cumulative basis for the subsequent four financial years. 20% of 'untied' fund may be utilised for maintenance of assets by the LSGs

(Paras 1.11, 4.56, 5.31)

8.6 The Commission recommends that the total 'untied' fund allocation at the State level should be split into two segments-ULBs and PRIs. The respective population ratios are approximately 24:76. The Commission is aware that there is a small segment of the State's population (2,29,970) accounted for by special areas falling outside any urban or rural LSGs (cantonments, railway townships, etc). The Commission kept these segments of population outside the purview of its devolution exercises as these bodies do not come under any kind of LSG administration.

(Para 7.5)

8.7 The Commission recommends the formula of 12:18:70 for inter-tier allocation of 'untied' fund within the PRI bodies. In other words, all ZPs taken together would be allotted 12%, all PSs taken together 18% and all GPs taken together 70% of the total 'untied' fund earmarked for the PRI bodies. The addition in weightage in favour of the GPs is based on the experiences gathered in respect to PRI functions in the State so far. The GPs being the LSG bodies directly responsible for meeting people's needs and aspirations would naturally require larger shares of the resources for meeting the same.

(Para 7.7)

8.8 The Commission is in favour of continuing with the idea of an 'incentive fund' of 2% of the total 'untied' fund kitty of the State for each year. Similar to earlier dispensations this fund should be kept at the disposal of the two departments:

(i) Panchayat and Rural Development (76%)

(ii) Municipal Affairs Department (24%)

These funds should be used for encouraging the LSGs in their efforts to improve their own resource mobilization and participatory governance.

(Para 7.4)

8.9 The Commission recommends an allocation of 0.726% of the total 'untied' fund of the State as entitlement to the Hill area PRIs. The same fund should be allocated as soon as the Panchayats in the existing DGHC areas are made functional.

(Para 7.6)

8.10 The Commission recommends that the State budget in the coming years should clearly indicate the funds allocated for LSGs (urban and rural). A special Annexure for the purpose may suitably be appended to the Annual budget of the State.

(Para 5.32)

8.11 The Commission recommends that the following taxes and rates be transferred to the PRIs with effect from the financial year 2010-11:

- (i) Entertainment tax;
- (ii) Profession tax;
- (iii) Land Revenue;
- (iv) Royalties on minor minerals
- (v) Collection of Irrigation rates.

The first two taxes mentioned above should also be assigned to ULBs

The State Government may, however, lay down some guidelines for the LSGs in respect to floor and ceiling rates.

(Paras 3.56, 3.59, 4.62 & 4.63)

8.12 Properly motivated and trained functionaries for all the three tiers of Panchayats are absolutely necessary for efficient functioning of the Panchayati Raj. The State Government may therefore, take necessary actions for placement of functionaries, particularly, technical and accounts knowing personnel for the PRIs. The posts now lying vacant in the district offices, particularly, PRI bodies may be converted into the posts of Block and District Panchayat Cadres and then filled up by the respective local bodies. For capacity building, there should be Training Institutes in all districts for training to all associated with the LSGs and continuous upgrading.

(Paras 3.66, 3.67, 3.69, 3.70, 3.78)

8.13 The Commission feels that proper devolution with clear delineation of functions and activities of LSGs at different tiers may need some amendments, modifications and addition to the provisions of the existing Panchayat Act (1994), and amendment/repeal of the provisions of some other relevant Acts.

The Commission urges the State Government to initiate processes for enactment of suitable and enabling legislative provisions for a proper and well delineated devolution of powers and functions to the LSGs.

(Para 3.59)

- 8.14 The 74th Amendment of the Constitution of India provides for the constitution of a District Planning Committee (DPC) as a tool for local planning to consolidate the plans prepared by the Panchayats and the Municipal bodies in the district and to prepare a draft development plan for the district as a whole.

The Commission has gone deep into the issue in course of its review. The Commission recommends urgent rejuvenation of the DPCs.

(Paras 1.16, 6.17 – 6.20)

- 8.15 To ensure proper accountability of the LSGs, the Commission recommends speeding up of the double entry system of book-keeping and accounting. The authority responsible for auditing the accounts should be independent of the units whose accounts are being audited. The Commission requests the State Government to review the position and strengthen the infrastructure and procedure of grassroots level accountability.

(Para 5.41)

- 8.16 The Commission concurs with the observation of the ELA in respect to the growing role and importance of social audit, accompanied by the Right to Information of the people constituting the citizenry of the relevant unit.

(Para 5.42)

- 8.17 There is apparent laxity on the part of the ULBs to collect Property Tax especially arrear Property Taxes. A more concerted effort is required on the part of the ULBs to collect outstanding Property Taxes.

(Para 4.28)

- 8.18 Instead of Rental Method of Valuation and Land and Building Method of Valuation, 'Unit Area' method or 'Capital Value' method should be introduced in all the ULBs of the State. A periodic physical verification of the properties and taxes levied on them should be carried out in each ULB by a separate wing directly under the control of the Chief Executive Officer of the concerned ULB.

(Paras 4.38 & 4.39)

- 8.19 Geographical Information System should be introduced in all the ULBs as early as possible.

(Para 4.41)

- 8.20 A provision may be incorporated in West Bengal Municipal Act and other relevant Acts enabling the ULBs to collect at least Service Charges from the occupiers of unauthorized constructions. While doing so, it should be made clear that collection of Service Charges shall in no way be construed as regularization of such unauthorized construction.

(Para 4.42)

- 8.21 Arrear Property Tax due from the State Government departments should be deducted from the budgetary provisions and placed with the Municipal Affairs Department for passing on the same to the respective ULBs. Similar procedure should also be adopted in respect of properties owned by the State Public Sector Undertakings (SPSUs). Finance Department may release the fund on the basis of Audit Reports of individual ULBs, preferably, in one instalment. In case of current demands, ULBs may raise the same and send to the Municipal Affairs Department who, in turn, will forward the same to the Finance Department for release of fund for payment of Property Tax.
(Para 4.44)
- 8.22 Legal opinion may be obtained in respect of a ruling of the Hon'ble Supreme Court regarding payment of Service Charges from the Government of India departments and if the legal opinion is in favour of collecting such Service Charges, the ULBs may be advised accordingly. This may also be taken up with the Government of India on an urgent basis.
(Para 4.45)
- 8.23 ULBs should be empowered to issue Trade Licenses of Shops and Establishment in the shopping mall at a higher rate. There should not be any ceiling on Trade License fees.
(Para 4.48)
- 8.24 Suitable Rules should be framed immediately empowering the ULBs to collect Non-Tax Revenue on all the items mentioned in the Act.
(Para 4.48)
- 8.25 ULBs should be allowed to impose tolls at a higher rate for heavy trucks for use of Municipal roads and levy imposts on tourists / pilgrims.
(Para 4.49)
- 8.26 Ferries which come within the purview of section 132 of the West Bengal Municipal Act, 1993, should be returned to the concerned ULBs immediately.
(Para 4.50)
- 8.27 Water rates should be introduced on the basis of consumption in all the ULBs
(Para 4.51)
- 8.28 ULBs should be allowed to impose annual fees from the service providers like Power utilities, Telephone companies (both Land line and Mobile), Cable T.V. companies using the Municipal properties and the ULBs should also be given the flexibility to decide on their own rates of levies for such services.
(Para 4.64)

8.29 All the ULBs should be asked to introduce door-to-door garbage collection system and impose necessary fees for the same.

(Para 4.65)

8.30 ULBs should be given a share of the proceeds from sale/lease of lands within their respective jurisdiction owned by parastatal agencies and State and Central Governments.

(Para 4.66)

8.31 Impact Fees should be introduced on shopping mall, multiplexes and residential-cum-shopping complexes immediately. The process may start with the Kolkata Metropolitan Area.

(Para 4.67)

8.32 State Government should take full responsibilities for payment of pension and other retirement benefits to the retired employees of the ULBs as has been done in case of retired employees of the PRIs. However, if the State Government finds it difficult to take such responsibilities, ULBs should be asked to utilize the amount received on account of arrear Property Tax from the State Government departments and SPSUs as well as on account of Service Charges received from Government of India departments and CPSUs to create a Pension Fund. In case the total pensionary liability of an ULB is not fully met by the aforementioned funds then a one-time special fund may be granted to such ULBs. The pension fund thus created should be supplemented by yearly accretion of current Property Taxes and service charges.

(Paras.4.71 & 4.72)

Chapter IX

SOME SUGGESTIONS

- 9.1 The experiences of the State Finance Commissions tend to suggest that there is an urgent need for setting up of a special SFC Cell on a continuing basis preferably within the Finance Department itself. Such a Cell would be able to collate data for the intervening periods of the two Commissions and make preparatory arrangements for a new Commission to function without the initial hazards. This Cell may also be entrusted with the job of tracking the fund flow resulting from SFC recommendations. The Cell could further be entrusted to prepare a 'template' for data collection from the LSGs as well as the departments related to SFC functioning. The materials for the suggested template may be culled from the data bases used by the earlier SFCs.
- 9.2 The Commission feels that the issue of circulation of the SFC Reports with ATRs from the State Government be given greater importance. The Commission suggests that the State Government should ensure circulation of the Report and the recommendations of the 3rd State Finance Commission to all Departments and LSG Units in the State within a reasonable time frame.
- 9.3 The Commission, in course of its interaction with the LSG units across the State, was repeatedly confronted with the issue of timely release of allocated funds to the LSGs and non receipt of concomitant Government Orders. It was alleged that the apparent failure in fund utilization by the LSG units often results from uncertain and delayed receipt of development funds. The Commission, therefore, suggests that such funds should be made available to the LSG units in four instalments while the last instalment should be paid by the 1st week of March of the respective financial year.
- 9.4 The Commission feels that all the LSG Units in State should be advised to prepare a shelf of projects on a priority basis so that they can make use of the funds available to them as soon as the same are received.
- 9.5 The Commission feels that the notification instituting a State Finance Commission should be issued well before the expiry of the period for which the earlier Commission's recommendations remain effective. Care should be taken that there is no discontinuity in the dispensation for the LSGs resulting from the SFC recommendations.
- 9.6 The Commission urges the State Government to make sure that the Report and recommendations of the 3rd State Finance Commission along with the ATR from the Government be, in accordance with the provisions of the Constitution laid in the Assembly for not less than 14 days and accepted with modifications as the State Legislature may make during the sessions in which they are so laid in terms of Section 206A(6) of the West Bengal Panchayat (Amendment) Act, 1993, without unnecessary delay.

- 9.7 It has been observed that maintenance of assets created in course of development activities carried on by different agencies are generally neglected. The Commission, therefore, suggests that all future schemes and projects resulting in some asset formation should compulsorily include allocation components for maintenance. It may be emphasised in this context that whatever funds are allocated for maintenance should not be used for other purposes.

Chapter X

ENTITLEMENT TABLES

Summary Table of Inter district devolution for Local Self Government

(Rs.in lakh)

District	ULBs (%)	Zilla Parishad (%)	Panchayat Samiti (%)	Gram Panchayats (%)	Set Aside at State level	Total % share of State Allocation
INCENTIVE FUND					2.00000	2.00000
DARJEELING (DGHC) PRI _s					0.72626	0.72626
DARJEELING (DGHC) ULBs	0.24484					0.24484
KOLKATA	4.85700					4.85700
BANKURA	0.31005	0.47212	0.71652	2.82806		4.32676
BARDDHAMAN	2.83015	0.66935	1.00297	3.88697		8.38944
BIRBHUM	0.44860	0.43110	0.64111	2.47144		3.99225
COOCH BEHAR	0.21648	0.38147	0.58212	2.30853		3.48860
DAKSHIN DINAJPUR	0.22576	0.22282	0.33865	1.33054		2.11777
DARJEELING (SMP)	0.55418	0.08095	0.12298	0.48425		1.24236
HOOGLY	1.56464	0.47522	0.70387	2.76910		5.51283
HOWRAH	1.56475	0.32499	0.47591	1.81764		4.18329
JALPAIGURI	0.29073	0.48593	0.73169	2.91427		4.42262
MALDA	0.30038	0.49535	0.73499	2.81766		4.34837
MURSHIDABAD	0.66996	0.80869	1.17932	4.41146		7.06943
NADIA	1.00217	0.53673	0.79424	3.11886		5.45200
NORTH 24 PARGANAS	5.32758	0.59140	0.88642	3.37590		10.18131
PASCHIM MEDINIPUR	0.74696	0.71455	1.10045	4.31794		6.87990
PURBA MEDINIPUR	0.48646	0.53220	0.80646	3.18567		5.01078
PURULIA	0.21704	0.42117	0.64730	2.54156		3.82706
SOUTH 24 PARGANAS	1.25372	0.84830	1.26813	4.90067		8.27081
UTTAR DINAJPUR	0.40855	0.35813	0.54255	2.14709		3.45632
WEST BENGAL	23.52000	8.85045	13.27567	51.62762	2.72626	100.0000

Summary Table of allotment for 2008-09 of Minimum entitlement of Rs. 800 Crore

(Rs.in lakh)

District	ULBs	Zilla Parishad	Panchayat Samiti	Gram Panchayats	Set Aside at State level	Total share of State Allocation
INCENTIVE FUND					1,600.00	1,600.00
DARJEELING (DGHC) PRIs					581.01	581.01
DARJEELING (DGHC) ULBs	195.87					195.87
KOLKATA	3,885.60					3,885.60
BANKURA	248.04	377.70	573.22	2,262.45		3,461.41
BARDDHAMAN	2,264.12	535.48	802.38	3,109.58		6,711.55
BIRBHUM	358.88	344.88	512.89	1,977.15		3,193.80
COOCH BEHAR	173.18	305.18	465.70	1,846.82		2,790.88
DAKSHIN DINAJPUR	180.61	178.26	270.92	1,064.43		1,694.22
DARJEELING (SMP)	443.34	64.76	98.38	387.40		993.89
HOOGLHY	1,251.71	380.18	563.10	2,215.28		4,410.26
HOWRAH	1,251.80	259.99	380.73	1,454.11		3,346.63
JALPAIGURI	232.58	388.74	585.35	2,331.42		3,538.10
MALDA	240.30	396.28	587.99	2,254.13		3,478.70
MURSHIDABAD	535.97	646.95	943.46	3,529.17		5,655.54
NADIA	801.74	429.38	635.39	2,495.09		4,361.60
NORTH 24 PARGANAS	4,262.06	473.12	709.14	2,700.72		8,145.05
PASCHIM MEDINIPUR	597.57	571.64	880.36	3,454.35		5,503.92
PURBA MEDINIPUR	389.17	425.76	645.17	2,548.54		4,008.62
PURULIA	173.63	336.94	517.84	2,033.25		3,061.65
SOUTH 24 PARGANAS	1,002.98	678.64	1,014.50	3,920.54		6,616.65
UTTAR DINAJPUR	326.84	286.50	434.04	1,717.67		2,765.06
WEST BENGAL	18,816.00	7,080.36	10,620.54	41,302.10	2,181.01	80,000.00

Entitlement Tables for Urban Local Bodies

Name of ULB	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs. In lakhs)
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DISTRICT : BANKURA

BANKURA (M)	1,28,781	0.17664	141.31
BISHNUPUR (M)	61,947	0.09052	72.42
SONAMUKHI (M)	27,354	0.04289	34.31

Total for BANKURA District :**0.31005****248.04****DISTRICT : BARDDHAMAN**

ASANSOL (M CORP.)	4,75,439	0.65034	520.27
BARDDHAMAN (M)	2,85,602	0.34238	273.90
DAINHAT (M)	22,597	0.03976	31.81
DURGAPUR (M CORP.)	4,93,405	0.69108	552.86
GUSKARA (M)	31,867	0.06108	48.86
JAMURIA (M)	1,29,484	0.22830	182.64
KALNA (M)	52,182	0.06701	53.61
KATWA (M)	71,589	0.10030	80.24
KULTI (M)	2,89,903	0.43194	345.56
MEMARI (M)	36,207	0.06493	51.94
RANIGANJ (M)	1,11,116	0.15303	122.43

Total for BARDDHAMAN District :**2.83015****2,264.12****DISTRICT : BIRBHUM**

BOLPUR (M)	65,693	0.09753	78.03
DUBRAJPUR (M)	32,752	0.06066	48.53
NALHATI (M)	33,997	0.06509	52.07
RAMPURHAT (M)	50,613	0.07321	58.57
SAINTHIA (M)	39,145	0.06735	53.88
SURI (M)	61,806	0.08475	67.80

Total for BIRBHUM District :**0.44860****358.88****DISTRICT : COOCH BEHAR**

DINHATA (M)	34,273	0.04275	34.20
HALDIBARI (M)	13,185	0.02056	16.44
KOCH BIHAR (M)	76,874	0.08506	68.05
MATHABHANGA (M)	21,107	0.02719	21.75

Name of ULB	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs. In lakhs)
MEKLIKANJ (M)	10,835	0.01768	14.14
TUFANGANJ (M)	19,310	0.02325	18.60

Total for COOCH BEHAR District : 0.21648 173.19

DISTRICT : DAKSHIN DINAJPUR

BALURGHAT (M)	1,35,737	0.14629	117.03
GANGARAMPUR (M)	53,533	0.07947	63.58

Total for DAKSHIN DINAJPUR District : 0.22576 180.61

DISTRICT : DARJEELING (DGHC)

DARJILING (M)	1,07,197	0.12671	101.37
KALIMPONG (M)	42,998	0.05595	44.76
KURSEONG (M)	40,019	0.04612	36.89
MIRIK (NA)	9,141	0.01606	12.85

Total for DARJEELING (DGHC) District : 0.24484 195.87

DISTRICT : DARJEELING (SMP)

SILIGURI (M CORP.)	4,72,374	0.55418	443.35
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Total for DARJEELING (SMP) District : 0.55418 443.35

DISTRICT : HOOGHLY

ARAMBAG (M)	56,140	0.08850	70.80
BAIDYABATI (M)	1,08,229	0.13757	110.06
BANSBERIA (M)	1,04,412	0.11990	95.92
BHADRESWAR (M)	1,06,071	0.13104	104.83
CHAMPDANI (M)	1,03,246	0.11644	93.15
CHANDANNAGAR (M CORP)	1,62,187	0.20312	162.49
HUGLI-CHINSURAH (M)	1,70,206	0.18753	150.03
KONNAGAR (M)	72,177	0.07487	59.89
RISHRA (M)	1,13,305	0.11985	95.88
SERAMPORE (M)	1,97,857	0.19598	156.78
TARAKESWAR (M)	28,187	0.03530	28.24
UTTARPARA KOTRUNG (M)	1,50,363	0.15454	123.63

Total for HOOGHLY District : 1.56464 1,251.71

DISTRICT : HOWRAH

BALLY (M)	2,60,906	0.25951	207.61
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Name of ULB	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs. In lakhs)
HAORA (M CORP)	10,07,532	0.99886	799.09
ULUBERIA (M)	2,02,135	0.30638	245.11

Total for HOWRAH District : 1.56475 1,251.80

DISTRICT : JALPAIGURI

ALIPURDUAR (M)	72,999	0.08701	69.61
DHUPGURI (M)	38,130	0.06136	49.09
JALPAIGURI (M)	1,00,348	0.10941	87.53
MAL (M)	23,218	0.03295	26.36

Total for JALPAIGURI District : 0.29073 232.58

DISTRICT : KOLKATA

KOLKATA (M CORP.)	45,72,876	4.85700	3,885.60
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Total for KOLKATA District : 4.85700 3,885.60

DISTRICT : MALDA

ENGLISH BAZAR (M)	1,61,456	0.20593	164.74
OLD MALDAH (M)	62,959	0.09445	75.56

Total for MALDA District : 0.30038 240.30

DISTRICT : MURSHIDABAD

BAHARAMPUR (M)	1,60,143	0.19562	156.50
BELDANGA (M)	25,361	0.03600	28.80
DHULIAN (M)	72,850	0.13043	104.34
JANGIPUR(M)	74,458	0.10721	85.76
JIAGANJ AZIMGANJ (M)	47,212	0.07011	56.09
KANDI (M)	50,349	0.07224	57.80
MURSHIDABAD (M)	36,947	0.05835	46.68

Total for MURSHIDABAD District : 0.66996 535.97

DISTRICT : NADIA

BIRNAGAR (M)	26,597	0.04035	32.28
CHAKDAHA (M)	86,999	0.11313	90.50
COOPER'S CAMP (NA)	17,765	0.02863	22.91
GAYESPUR (M)	55,048	0.07536	60.29
KALYANI (M)	82,135	0.11218	89.74
KRISHNANAGAR (M)	1,39,110	0.16404	131.23

Name of ULB	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs. In lakhs)
NABADWIP (M)	1,15,016	0.15481	123.85
RANAGHAT (M)	68,749	0.08999	71.99
SANTIPUR (M)	1,38,235	0.19449	155.60
TAHERPUR (NA)	20,051	0.02919	23.35

Total for NADIA District :

1.00217

801.73

DISTRICT : NORTH 24 PARGANAS

ASHOKNAGAR KALYANGARH (M)	1,11,607	0.13800	110.40
BADURIA (M)	47,417	0.08852	70.82
BANGAON (M)	1,02,163	0.14665	117.32
BARANAGAR (M)	2,50,768	0.23411	187.29
BARASAT (M)	2,31,521	0.27810	222.48
BARRACKPUR (M)	1,44,391	0.17069	136.55
BASIRHAT (M)	1,13,159	0.16264	130.11
BHATPARA (M)	4,42,385	0.54401	435.21
BIDHAN NAGAR (M)	1,64,221	0.19907	159.26
DUM DUM (M)	1,01,296	0.10398	83.19
GARULIA (M)	79,926	0.09273	74.18
GOBARDANGA (M)	41,625	0.05901	47.21
HABRA (M)	1,27,602	0.16643	133.15
HALISAHAR (M)	1,24,510	0.14088	112.71
KAMARHATI (M)	3,14,507	0.31951	255.61
KANCHRAPARA (M)	1,26,191	0.12540	100.32
KHARDAHA (M)	1,16,470	0.11519	92.15
MADHYAMGRAM (M)	1,55,451	0.18263	146.10
NAIHATI (M)	2,15,303	0.22003	176.03
NEW BARRACKPUR (M)	83,192	0.10089	80.71
NORTH BARRACKPUR (M)	1,23,668	0.13973	111.78
NORTH DUM DUM (M)	2,20,042	0.26726	213.81
PANIHATI (M)	3,48,438	0.39097	312.77
RAJARHAT GOPALPUR (M)	2,71,811	0.33170	265.36
SOUTH DUM DUM (M)	3,92,444	0.40416	323.33
TAKI (M)	37,305	0.06119	48.96
TITAGARH (M)	1,24,213	0.14408	115.26

Total for NORTH 24 PARGANAS District :

5.32758

4,262.06

Name of ULB	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs. In lakhs)
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DISTRICT : PASCHIM MEDINIPUR

CHANDRAKONA (M)	20,398	0.03621	28.96
GHATAL (M)	51,582	0.07407	59.25
JHARGRAM (M)	53,145	0.08012	64.09
KHARAGPUR (M)	1,88,761	0.29370	234.96
KHARAR (M)	11,580	0.02013	16.11
KSHIRPAI (M)	14,548	0.02675	21.40
MEDINIPUR (M)	1,49,769	0.18915	151.32
RAMJIBANPUR (M)	17,364	0.02683	21.47

Total for PASCHIM MEDINIPUR District : 0.74696 597.57

DISTRICT : PURBA MEDINIPUR

CONTAI (M)	77,513	0.08546	68.37
EGRA (M)	25,180	0.03550	28.40
HALDIA (M)	1,70,673	0.24983	199.86
PANSKURA (M)	49,813	0.06096	48.77
TAMLUK (M)	45,830	0.05472	43.77

Total for PURBA MEDINIPUR District : 0.48646 389.17

DISTRICT : PURULIA

JHALDA (M)	17,872	0.02747	21.98
PURULIYA (M)	1,13,806	0.15128	121.03
RAGHUNATHPUR (M)	21,932	0.03828	30.62

Total for PURULIA District : 0.21704 173.63

DISTRICT : SOUTH 24 PARGANAS

BARUIPUR (M)	44,913	0.05206	41.65
BUDGE BUDGE (M)	75,531	0.09925	79.40
DIAMOND HARBOUR (M)	37,234	0.05343	42.74
JAYNAGAR MAZILPUR (M)	23,315	0.03191	25.53
MAHESHTALA (M)	3,85,266	0.51481	411.85
PUJALI (M)	33,858	0.05446	43.56
RAJPUR SONARPUR (M)	3,36,707	0.44781	358.25

Total for SOUTH 24 PARGANAS District : 1.25372 1,002.97

DISTRICT : UTTAR DINAJPUR

DALKHOLA (M)	31,872	0.06092	48.74
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Name of ULB	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs. In lakhs)
ISLAMPUR (M)	52,738	0.07474	59.79
KALIAGANJ (M)	47,650	0.07050	56.40
RAIGANJ (M)	1,65,212	0.20239	161.91
Total for UTTAR DINAJPUR District :		0.40855	326.84
Total for ULBS in West bengal		23.52000	18,816.00

Entitlement Tables for Zilla Parishads & Siliguri Mahakuma Parishad

Zilla Parishad	Population	% share of State Allotment	Minimum entitlement for 2008 – 2009 (Rs. In lakhs)
BANKURA	2,974,613	0.47212	377.69
BARDDHAMAN	4,896,123	0.66935	535.48
BIRBHUM	2,726,302	0.43110	344.88
COOCH BEHAR	2,303,571	0.38147	305.17
DAKSHIN DINAJPUR	1,313,908	0.22282	178.25
DARJEELING (SMP)	533,979	0.08095	64.75
HOOGLY	3,669,596	0.47522	380.17
HOWRAH	2,802,526	0.32499	259.99
JALPAIGURI	2,978,706	0.48593	388.74
MALDA	3,066,053	0.49535	396.27
MURSHIDABAD	5,399,249	0.80869	646.94
NADIA	3,855,122	0.53673	429.38
NORTH 24 PARGANAS	4,290,233	0.59140	473.12
PASCHIM MEDINIPUR	4,686,264	0.71455	571.63
PURBA MEDINIPUR	4,048,368	0.53220	425.75
PURULIA	2,382,906	0.42117	336.93
SOUTH 24 PARGANAS	5,969,865	0.84830	678.63
UTTAR DINAJPUR	2,144,322	0.35813	286.50
Total of Zilla Parishads & Siliguri Mahakuma Parishad	60,041,706	8.85045	7,080.35

Entitlement Tables for Panchayat Samitis

Name of Panchayat Samiti	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs. In lakhs)
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DISTRICT : BANKURA

BANKURA - I	95,840	0.02214	17.71
BANKURA - II	1,23,415	0.02635	21.08
BARJORA	1,79,007	0.03671	29.37
BISHNUPUR	1,38,768	0.03267	26.13
CHHATNA	1,69,215	0.04429	35.43
GANGAJALGHATI	1,62,007	0.03585	28.68
HIRBANDH	72,502	0.01923	15.38
INDAS	1,52,847	0.03415	27.32
INDPUR	1,37,825	0.03302	26.42
JOYPUR	1,41,497	0.03071	24.56
KHATRA	1,02,569	0.02543	20.35
KOTULPUR	1,67,547	0.03945	31.56
MEJHIA	76,123	0.01649	13.19
ONDA	2,20,572	0.05348	42.78
PATRASAYER	1,64,060	0.03909	31.27
RAIPUR	1,51,293	0.04310	34.48
RANIBUNDH	1,04,326	0.03331	26.65
SALTORA	1,21,552	0.03224	25.79
SARENGA	95,128	0.02477	19.82
SIMLAPAL	1,27,445	0.03027	24.22
SONAMUKHI	1,42,328	0.03284	26.27
TALDANGRA	1,28,747	0.03094	24.75

Total for BANKURA District :**0.71652****573.22****DISTRICT : BARDDHAMAN**

ANDAL	1,68,853	0.02619	20.95
AUSGRAM - I	1,06,850	0.02451	19.61
AUSGRAM - II	1,36,263	0.03493	27.94
BARABANI	1,10,393	0.02339	18.72
BHATAR	2,36,478	0.05070	40.56
BURDWAN - I	1,79,828	0.03539	28.31
BURDWAN - II	1,38,897	0.02866	22.93

Name of Panchayat Samiti	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs. In lakhs)
DURGAPUR - FARIDPUR	1,05,532	0.02103	16.82
GALSI - I	1,74,123	0.03622	28.97
GALSI - II	1,33,977	0.03011	24.09
JAMALPUR	2,43,397	0.05024	40.19
JAMURIA	1,12,893	0.02255	18.04
KALNA - I	1,90,741	0.03942	31.53
KALNA - II	1,53,680	0.03176	25.41
KANKSA	1,51,276	0.03193	25.54
KATWA - I	1,52,101	0.03113	24.90
KATWA - II	1,20,318	0.02316	18.53
KETUGRAM - I	1,45,859	0.03031	24.25
KETUGRAM - II	1,07,054	0.02183	17.46
KHANDAGHOSH	1,70,331	0.03829	30.63
MEMARI - I	1,98,278	0.04240	33.92
MEMARI - II	1,35,671	0.02989	23.91
MONGOLKOTE	2,33,958	0.04714	37.71
MONTESWAR	2,13,498	0.04421	35.37
PANDABESWAR	1,46,541	0.02536	20.29
PURBASTHALI - I	1,83,066	0.03468	27.74
PURBASTHALI - II	1,88,061	0.04426	35.40
RAINA - I	1,62,923	0.03200	25.60
RAINA - II	1,37,337	0.02831	22.64
RANIGANJ	1,01,626	0.01772	14.18
SALANPUR	1,56,320	0.02526	20.21

Total for BARDDHAMAN District :

1.00297

802.37

DISTRICT : BIRBHUM

BOLPUR - SRINIKETAN	1,78,111	0.04253	34.02
DUBRAJPUR	1,59,011	0.03792	30.34
ILLAMBAZAR	1,45,182	0.03427	27.42
KHOYRASOLE	1,35,101	0.03134	25.07
LABPUR	1,76,865	0.03831	30.65
MAHAMMADBAZAR	1,39,465	0.03406	27.25
MAYURESWAR - I	1,39,733	0.03233	25.86
MAYURESWAR - II	1,13,031	0.02407	19.25

Name of Panchayat Samiti	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs. In lakhs)
MURARAI - I	1,54,342	0.03634	29.07
MURARAI - II	1,77,748	0.04184	33.48
NALHATI - I	1,69,531	0.04303	34.42
NALHATI - II	1,07,658	0.02550	20.40
NANOR	1,93,775	0.04152	33.21
RAJNAGAR	69,692	0.01723	13.78
RAMPURHAT - I	1,59,193	0.04089	32.71
RAMPURHAT - II	1,58,742	0.03681	29.45
SAINTHIA	1,75,645	0.04044	32.35
SURI - I	96,476	0.02144	17.15
SURI - II	77,001	0.02125	17.00

Total for BIRBHUM District :

0.64111

512.89

DISTRICT : COOCH BEHAR

COOCH BEHAR - I	2,84,615	0.06749	53.99
COOCH BEHAR - II	2,97,984	0.06779	54.23
DINHATA - I	2,54,682	0.06671	53.36
DINHATA - II	2,05,546	0.05948	47.58
HALDIBARI	93,867	0.02328	18.62
MATHABHANGA - I	1,86,658	0.05081	40.65
MATHABHANGA - II	1,96,346	0.04723	37.79
MEKHLIGANJ	1,33,275	0.03662	29.29
SITAI	96,347	0.02788	22.30
SITALKUCHI	1,63,708	0.04427	35.41
TUFANGANJ - I	2,23,088	0.05055	40.44
TUFANGANJ - II	1,67,455	0.04003	32.02

Total for COOCH BEHAR District :

0.58212

465.69

DISTRICT : DAKSHIN DINAJPUR

BALURGHAT	2,28,736	0.05853	46.82
BANSHIHARI	1,22,091	0.03111	24.89
GANGARAMPUR	2,06,640	0.05200	41.60
HARIRAMPUR	1,24,927	0.03385	27.08
HILI	77,250	0.01888	15.10
KUMARGANJ	1,53,042	0.03680	29.44
KUSHMANDI	1,75,086	0.04369	34.96

Name of Panchayat Samiti	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs. In lakhs)
TAPAN	2,26,136	0.06379	51.03

Total for DAKSHIN DINAJPUR District : 0.33865 270.92

DISTRICT : DARJEELING (SMP)

KHARIBARI	88,230	0.02134	17.08
MATIGARA	1,29,326	0.02586	20.69
NAXALBARI	1,44,915	0.03085	24.68
PHANSIDEWA	1,71,508	0.04493	35.94

Total for DARJEELING (SMP) : 0.12298 98.38

DISTRICT : HOOGHLY

ARAMBAG	2,53,579	0.04982	39.86
BALAGARH	2,14,784	0.04184	33.48
CHANDITALA - I	1,65,837	0.02950	23.60
CHANDITALA - II	2,13,485	0.03259	26.07
CHINSURAH - MOGRA	2,11,049	0.03401	27.21
DHANIAKHALI	2,93,345	0.06106	48.85
GOGHAT - I	1,25,280	0.02592	20.74
GOGHAT - II	1,43,359	0.03047	24.38
HARIPAL	2,35,494	0.04713	37.70
JANGIPARA	2,01,001	0.04364	34.91
KHANAKUL - I	2,21,871	0.04214	33.71
KHANAKUL - II	1,60,888	0.03257	26.06
PANDUA	2,84,231	0.06412	51.29
POLBA - DADPUR	2,39,493	0.05331	42.65
PURSURAH	1,56,322	0.02796	22.36
SINGUR	2,60,827	0.04110	32.88
SRIRAMPUR - UTTARPARA	1,26,380	0.01853	14.82
TARAKESWAR	1,62,371	0.02816	22.52

Total for HOOGHLY District : 0.70387 563.10

DISTRICT : HOWRAH

AMTA - I	2,00,164	0.03443	27.54
AMTA - II	1,89,259	0.03339	26.72
BAGNAN - I	1,91,225	0.03254	26.03
BAGNAN - II	1,46,298	0.02544	20.35

Name of Panchayat Samiti	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs. In lakhs)
BALLY JAGACHA	1,64,531	0.02132	17.06
DOMJUR	3,11,432	0.04957	39.66
JAGATBALLAVPUR	2,25,211	0.03844	30.75
PANCHLA	2,13,846	0.03668	29.35
SANKRAIL	2,90,924	0.04577	36.62
SHYAMPUR - I	1,82,549	0.03389	27.11
SHYAMPUR - II	1,71,078	0.03019	24.15
UDAYNARAYANPUR	1,72,022	0.02799	22.39
ULUBERIA - I	1,82,131	0.03578	28.63
ULUBERIA - II	1,61,856	0.03046	24.37

Total for HOWRAH District :

0.47591

380.73

DISTRICT : JALPAIGURI

ALIPURDUAR - I	1,97,231	0.04486	35.89
ALIPURDUAR - II	1,96,984	0.05069	40.56
DHUPGURI	3,80,331	0.09196	73.57
FALAKATA	2,54,273	0.05702	45.61
JALPAIGURI SADAR	2,80,927	0.06947	55.57
KALCHINI	2,52,571	0.06294	50.35
KUMARGRAM	1,78,047	0.04826	38.61
MADARIHAT BIRPARA	1,85,470	0.04326	34.61
MAL	2,65,392	0.07292	58.34
MATIALI	1,05,906	0.02612	20.90
MAYNAGURI	2,81,700	0.06953	55.63
NAGRAKATA	1,15,907	0.03028	24.23
RAJGUNJ	2,83,967	0.06437	51.49

Total for JALPAIGURI District :

0.73169

585.35

DISTRICT : MALDA

BAMONGOLA	1,27,252	0.03212	25.70
CHANCHAL - I	1,74,204	0.03847	30.78
CHANCHAL - II	1,65,192	0.04032	32.26
ENGLISH BAZAR	2,26,236	0.04620	36.96
GAZOLE	2,94,715	0.07477	59.82
HABIBPUR	1,87,650	0.05171	41.37
HARISHCHANDRAPUR - I	1,62,406	0.03901	31.21

Name of Panchayat Samiti	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs. In lakhs)
HARISHCHANDRAPUR - II	1,98,039	0.04804	38.43
KALIACHAK - I	3,10,935	0.07229	57.83
KALIACHAK - II	2,11,406	0.04688	37.51
KALIACHAK - III	2,84,376	0.06509	52.08
MANIKCHAK	2,14,127	0.05999	47.99
OLD MALDA	1,31,255	0.03008	24.06
RATUA - I	2,17,356	0.05381	43.05
RATUA - II	1,60,904	0.03619	28.95

Total for MALDA District :

0.73499

587.99

DISTRICT : MURSHIDABAD

BELDANGA - I	2,59,237	0.05463	43.71
BELDANGA - II	2,10,188	0.04566	36.53
BERHAMPORE	3,78,884	0.08108	64.87
BHAGAWANGOLA - I	1,63,466	0.03514	28.11
BHAGAWANGOLA - II	1,29,899	0.02936	23.49
BHARATPUR - I	1,50,896	0.03005	24.04
BHARATPUR - II	1,50,133	0.03023	24.19
BURWAN	2,24,397	0.04580	36.64
DOMKAL	3,11,679	0.07352	58.82
FARAKKA	2,20,049	0.04876	39.00
HARIHARPARA	2,21,741	0.04981	39.85
JALANGI	2,15,586	0.05052	40.42
KANDI	1,93,093	0.04060	32.48
KHARGRAM	2,34,780	0.05411	43.29
LALGOLA	2,67,641	0.05651	45.21
MURSHIDABAD - JIAGANJ	2,00,258	0.04400	35.20
NABAGRAM	1,96,608	0.04381	35.05
NOWDA	1,96,246	0.04047	32.38
RAGHUNATHGANJ - I	1,54,371	0.02986	23.89
RAGHUNATHGANJ - II	1,92,530	0.04374	34.99
RANINAGAR - I	1,54,609	0.03384	27.07
RANINAGAR - II	1,56,159	0.03564	28.51
SAGARDIGHI	2,52,293	0.05832	46.66
SAMSERGANJ	2,11,844	0.04713	37.71

Name of Panchayat Samiti	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs. In lakhs)
SUTI - I	1,39,445	0.03112	24.90
SUTI - II	2,13,217	0.04559	36.47

Total for MURSHIDABAD District : 1.17932 943.46

DISTRICT : NADIA

CHAKDAHA	3,62,983	0.06633	53.07
CHAPRA	2,72,289	0.05608	44.86
HANSKHALI	2,60,969	0.05369	42.95
HARINGHATA	2,07,976	0.04070	32.56
KALIGANJ	2,90,957	0.06457	51.66
KARIMPUR - I	1,66,725	0.03777	30.22
KARIMPUR - II	1,91,948	0.04634	37.08
KRISHNAGANJ	1,33,359	0.02660	21.28
KRISHNAGAR - I	2,80,386	0.05637	45.09
KRISHNAGAR - II	1,24,159	0.02465	19.72
NABADWIP	1,21,807	0.02477	19.81
NAKASHIPARA	3,34,989	0.08648	69.18
RANAGHAT - I	2,07,394	0.04068	32.54
RANAGHAT - II	3,30,243	0.06043	48.35
SANTIPUR	2,17,318	0.03928	31.43
TEHATTA - I	2,17,489	0.04387	35.10
TEHATTA - II	1,34,131	0.02563	20.50

Total for NADIA District : 0.79424 635.39

DISTRICT : NORTH 24 PARGANAS

AMDANGA	1,65,792	0.03563	28.50
BADURIA	2,47,638	0.05149	41.19
BAGDAH	2,19,814	0.04364	34.91
BARASAT - I	2,38,075	0.04349	34.79
BARASAT - II	1,69,098	0.03387	27.10
BARRACKPORE - I	1,57,047	0.02623	20.99
BARRACKPORE - II	1,58,827	0.02537	20.30
BASIRHAT - I	1,47,741	0.03132	25.06
BASIRHAT - II	1,94,020	0.03962	31.69
BONGAON	3,44,044	0.07016	56.13
DEGANGA	2,75,350	0.05357	42.85

Name of Panchayat Samiti	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs. In lakhs)
GAIGHATA	3,00,588	0.05468	43.75
HABRA - I	1,88,171	0.03689	29.52
HABRA - II	1,49,837	0.03185	25.48
HAROA	1,82,522	0.04047	32.37
HASNABAD	1,77,521	0.03811	30.48
HINGALGANJ	1,56,400	0.03826	30.61
MINAKHAN	1,68,965	0.04099	32.79
RAJARHAT	1,45,381	0.02794	22.35
SANDESHKHALI - I	1,40,476	0.03931	31.45
SANDESHKHALI - II	1,36,318	0.03727	29.82
SWARUPNAGAR	2,26,608	0.04624	37.00

Total for NORTH 24 PARGANAS District :

0.88642

709.14

DISTRICT : PASCHIM MEDINIPUR

BINPUR - I	1,39,148	0.03945	31.56
BINPUR - II	1,45,977	0.04580	36.64
CHANDRAKONA - I	1,18,085	0.02531	20.25
CHANDRAKONA - II	1,06,831	0.02066	16.53
DANTAN - I	1,51,376	0.03556	28.45
DANTAN - II	1,34,360	0.03116	24.92
DASPUR - I	1,75,774	0.03230	25.84
DASPUR - II	2,06,087	0.03119	24.95
DEBRA	2,55,220	0.05700	45.60
GARHBETA - I	2,00,402	0.04396	35.17
GARHBETA - II	1,31,103	0.03314	26.51
GARHBETA - III	1,45,854	0.03528	28.22
GHATAL	1,90,738	0.03729	29.83
GOPIBALLAVPUR - I	94,834	0.02640	21.12
GOPIBALLAVPUR - II	93,306	0.02309	18.47
JAMBONI	1,01,718	0.03011	24.09
JHARGRAM	1,53,331	0.04256	34.05
KESHIARY	1,32,061	0.03398	27.19
KESHPUR	2,88,489	0.06553	52.43
KHARAGPUR - I	2,37,228	0.04739	37.91
KHARAGPUR - II	1,61,828	0.04039	32.31

Name of Panchayat Samiti	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs. In lakhs)
MIDNAPORE SADAR	1,57,945	0.03888	31.10
MOHANPUR	96,323	0.01887	15.10
NARAYANGARH	2,66,675	0.06540	52.32
NAYAGRAM	1,23,937	0.04236	33.89
PINGLA	1,71,066	0.03782	30.25
SABANG	2,38,686	0.05210	41.68
SALBONI	1,65,248	0.03897	31.17
SANKRAIL	1,02,634	0.02850	22.80

Total for PASCHIM MEDINIPUR District :

1.10045

880.36

DISTRICT : PURBA MEDINIPUR

BHAGWANPUR - I	1,98,898	0.04330	34.64
BHAGWANPUR - II	1,67,551	0.03493	27.94
CHANDIPUR	1,59,914	0.03248	25.98
CONTAI - I	1,51,706	0.02797	22.38
CONTAI - II	1,53,065	0.03068	24.55
CONTAI - III	1,37,349	0.02825	22.60
EGRA - I	1,45,054	0.02875	23.00
EGRA - II	1,56,431	0.03093	24.74
HALDIA	81,619	0.01438	11.50
KHEJURI - I	1,14,643	0.02458	19.66
KHEJURI - II	1,17,438	0.02967	23.74
MAHISADAL	1,82,191	0.03231	25.85
MOYNA	1,96,502	0.04064	32.51
NANDAKUMAR	2,29,462	0.04124	32.99
NANDIGRAM - I	1,74,691	0.03921	31.37
NANDIGRAM - II	1,04,637	0.02237	17.89
PANSKURA - I	2,48,326	0.04895	39.16
PANSKURA - II	2,56,882	0.04601	36.81
PATASHPUR - I	1,51,609	0.03471	27.77
PATASHPUR - II	1,50,551	0.02962	23.70
RAMNAGAR - I	1,45,413	0.02654	21.24
RAMNAGAR - II	1,37,369	0.02360	18.88
SAHID MATANGINI	1,76,307	0.03429	27.43
SUTAHATA	1,06,338	0.02121	16.97

Name of Panchayat Samiti	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs. In lakhs)
TAMLUK	2,04,422	0.03984	31.87

Total for PURBA MEDINIPUR District :

0.80646

645.17

DISTRICT : PURULIA

ARSHA	1,29,148	0.03627	29.02
BAGHMUNDI	1,12,448	0.03200	25.60
BALARAMPUR	1,18,102	0.03086	24.69
BANDWAN	83,694	0.02990	23.92
BARABAZAR	1,46,927	0.04160	33.28
HURA	1,27,443	0.03690	29.52
JHALDA - I	1,15,748	0.02890	23.12
JHALDA - II	1,23,714	0.03348	26.78
JOYPUR	1,11,768	0.02865	22.92
KASHIPUR	1,87,038	0.05267	42.14
MANBAZAR - I	1,27,601	0.03680	29.44
MANBAZAR - II	85,253	0.02801	22.41
NETURIA	90,649	0.02343	18.74
PARA	1,74,620	0.04211	33.69
PUNCHA	1,08,129	0.02825	22.60
PURULIA - I	1,25,318	0.03077	24.62
PURULIA - II	1,42,707	0.03554	28.43
RAGHUNATHPUR - I	1,03,786	0.02599	20.79
RAGHUNATHPUR - II	99,226	0.02554	20.43
SANTURI	69,587	0.01963	15.70

Total for PURULIA District :

0.64730

517.84

DISTRICT : SOUTH 24 PARGANAS

BARUIPUR	3,51,439	0.07155	57.24
BASANTI	2,78,592	0.07442	59.54
BHANGORE - I	2,04,380	0.04374	34.99
BHANGORE - II	2,07,580	0.04289	34.32
BISHNUPUR - I	2,06,370	0.03960	31.68
BISHNUPUR - II	1,90,636	0.03307	26.46
BUDGE BUDGE - I	99,945	0.01767	14.14
BUDGE BUDGE - II	1,73,446	0.03366	26.93
CANNING - I	2,44,627	0.05283	42.26

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Name of Panchayat Samiti	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs. In lakhs)
CANNING - II	1,95,967	0.04816	38.53
DIAMOND HARBOUR - I	1,33,366	0.02574	20.59
DIAMOND HARBOUR - II	1,65,233	0.03162	25.30
FALTA	2,21,695	0.04284	34.27
GOSABA	2,22,822	0.05654	45.23
JOYNAGAR - I	2,19,090	0.04771	38.17
JOYNAGAR - II	2,09,145	0.04585	36.68
KAKDWIP	2,39,326	0.04828	38.63
KULPI	2,42,752	0.05236	41.88
KULTALI	1,87,989	0.04367	34.94
MAGRAHAT - I	2,28,335	0.04664	37.31
MAGRAHAT - II	2,62,092	0.05255	42.04
MANDIRBAZAR	1,83,131	0.03706	29.65
MATHURAPUR - I	1,64,650	0.03529	28.23
MATHURAPUR - II	1,98,281	0.04094	32.75
NAMKHANA	1,60,627	0.03538	28.30
PATHARPRATIMA	2,88,394	0.06915	55.32
SAGAR	1,85,644	0.04127	33.01
SONARPUR	1,67,408	0.03312	26.50
THAKURPUKUR MAHESHTALA	1,36,903	0.02453	19.62

Total for SOUTH 24 PARGANAS District :

1.26813

1,014.50

DISTRICT : UTTAR DINAJPUR

CHOPRA	2,23,022	0.05400	43.20
GOALPOKHER - I	2,45,430	0.06502	52.01
GOALPOKHER - II	2,26,472	0.06033	48.27
HEMTABAD	1,18,822	0.02964	23.71
ISLAMPUR	2,41,951	0.05952	47.62
ITAHAR	2,49,541	0.07001	56.01
KALIYAGANJ	1,90,019	0.04723	37.79
KARANDIGHI	2,87,009	0.07132	57.05
RAIGANJ	3,62,056	0.08546	68.37

Total for UTTAR DINAJPUR District :

0.54255

434.04

Total for West Benagal :

13.27567

10,620.54

Entitlement Tables for Gram Panchayats

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
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DISTRICT : BANKURA**BANKURA - I PS**

ANCHURI	19,765	0.01612	12.90
ANDHARTHOLE	18,018	0.01829	14.63
JAGADALLA - I	13,241	0.01011	8.08
JAGADALLA - II	12,113	0.01134	9.07
KALPATHAR	12,635	0.01381	11.05
KENJAKURA	20,068	0.01738	13.91

Total for BANKURA - I PS : 0.08704 69.64

BANKURA - II PS

BIKNA	17,969	0.01453	11.62
JUNBEDIA	25,414	0.01956	15.65
KOSTHIA	12,538	0.01222	9.78
MANKANALI	18,559	0.01858	14.86
NARRAH	18,142	0.01584	12.67
PURANDARPUR	16,267	0.01385	11.08
SANBANDHA	14,526	0.01088	8.71

Total for BANKURA - II PS : 0.10546 84.37

BARJORA PS

BARJORA	26,776	0.01903	15.23
BELIATORE	18,090	0.01354	10.83
BRINDABANPUR	10,374	0.00910	7.28
CHHANDAR	12,573	0.01176	9.41
GHUTGORIA	20,653	0.01557	12.45
GODARDIHI	13,338	0.01170	9.36
HAT ASURIA	15,647	0.01238	9.90
KHANRARI	13,154	0.01139	9.11
MALIARA	16,535	0.01335	10.68
PAKHANNA	19,683	0.01687	13.50
SAHARJORA	12,184	0.01173	9.38

Total for BARJORA PS : 0.14642 117.13

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
LACHMANPUR	14,338	0.01537	12.30
LATIABONI	17,379	0.01345	10.76
NITYANANDAPUR	15,735	0.01557	12.46
PIRRABONI	15,201	0.01311	10.49

Total for GANGAJALGHATI PS : 0.14354 114.83

HIRBANDH PS

BAHARAMURI	14,658	0.01365	10.92
GOPALPUR	13,363	0.01524	12.19
HIRBANDH	15,092	0.01666	13.33
MOLIAN	16,784	0.01653	13.22
MOSHIARA	12,605	0.01319	10.55

Total for HIRBANDH PS : 0.07527 60.22

INDAS PS

AKUI - I	12,046	0.01052	8.42
AKUI - II	9,684	0.00858	6.87
AMRUL	16,518	0.01559	12.47
DIGHALGRAM	15,541	0.01407	11.26
INDAS - I	12,602	0.00985	7.88
INDAS - II	12,687	0.01016	8.13
KARISUNDA	17,056	0.01533	12.27
MANGALPUR	15,877	0.01445	11.56
ROL	19,231	0.01598	12.79
SAHASPUR	21,605	0.01984	15.87

Total for INDAS PS : 0.13439 107.52

INDPUR PS

BHEDUASOLE	21,729	0.01999	15.99
BRAHMANDIHA	21,808	0.02216	17.73
BRAJARAJPUR	21,445	0.01830	14.64
GOURBAZAR	17,796	0.01802	14.42
HATAGRAM	16,913	0.01667	13.34
INDPUR	20,057	0.01899	15.19
RAGHUNATHPUR	18,077	0.01713	13.71

Total for INDPUR PS : 0.13126 105.00

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
KUSTORE	15,289	0.01422	11.38
MEJHIA	18,979	0.01410	11.28
RAMCHANDRAPUR	15,289	0.01455	11.64
Total for MEJHIA PS :		0.06553	52.43

ONDA PS

CHINGANI	11,878	0.01272	10.18
CHURAMONIPUR	10,758	0.01108	8.86
KALYANI	10,208	0.01124	8.99
KANTABARI	10,945	0.01121	8.97
LODNA	14,469	0.01567	12.53
MAJDIHA	8,451	0.00891	7.13
MEDINIPUR	15,119	0.01441	11.53
NAKAJURI	9,755	0.01092	8.74
NIKUNJAPUR	17,226	0.01610	12.88
ONDA - I	13,033	0.00933	7.47
ONDA - II	12,005	0.01180	9.44
PUNISOLE	26,891	0.02406	19.25
RAMSAGAR	23,859	0.02208	17.67
RATANPUR	17,276	0.01675	13.40
SANTORE	18,699	0.01690	13.52
Total for ONDA PS :		0.21319	170.55

PATRASAYER PS

BALSI - I	9,898	0.00997	7.97
BALSI - II	13,997	0.01262	10.10
BELUT - RASULPUR	20,969	0.01964	15.72
BIRSINGHA	10,890	0.01175	9.40
BIUR - BETUR	18,522	0.01837	14.70
HAMIRPUR	16,608	0.01568	12.55
JAMKURI	16,739	0.01545	12.36
KUSHADWIP	15,466	0.01552	12.41
NARAYANPUR	18,468	0.01826	14.61
PATRASAYER	22,503	0.01753	14.02
Total for PATRASAYER PS :		0.15480	123.84

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
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SARENGA PS

BIKRAMPUR	12,826	0.01287	10.30
CHILTORE	16,873	0.01913	15.31
GARGARIA	16,362	0.01581	12.64
GOALBARI	13,746	0.01453	11.63
NETURPUR	13,606	0.01359	10.87
SARENGA	21,715	0.02063	16.50

Total for SARENGA PS : 0.09656 77.25

SIMLAPAL PS

BIKRAMPUR	21,150	0.01912	15.30
DUBRAJPUR	17,423	0.01479	11.83
LAKSHMISAGAR	21,362	0.01895	15.16
MACHATORA	14,442	0.01482	11.86
MANDALGRAM	17,954	0.01632	13.05
PARSOLA	14,573	0.01582	12.66
SIMLAPAL	20,541	0.01859	14.87

Total for SIMLAPAL PS : 0.11841 94.73

SONAMUKHI PS

DHANSIMLA	11,085	0.01143	9.14
DHULAI	17,464	0.01472	11.78
DIHIPARA	15,249	0.01349	10.79
HAMIRHATI	9,827	0.00946	7.57
KOCHDIHI	9,100	0.00918	7.34
MANIKBAZAR	8,715	0.00856	6.85
PANCHAL	10,508	0.00926	7.41
PEARBERA	15,711	0.01415	11.32
PURBA NABASAN	22,312	0.02020	16.16
RADHAMOHANPUR	22,357	0.01951	15.60

Total for SONAMUKHI PS : 0.12996 103.97

TALDANGRA PS

AMDANGRA	16,640	0.01431	11.45
BIBARDA	17,108	0.01523	12.18
FULMOTI	12,837	0.01285	10.28

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
HARMASRA	13,491	0.01281	10.25
KHALGRAM	13,965	0.01407	11.26
PANCHMURA	17,839	0.01621	12.97
SALTORA	10,408	0.01085	8.68
SATMOULI	12,182	0.01134	9.08
TALDANGRA	14,277	0.01338	10.70

Total for TALDANGRA PS : 0.12105 96.84

Total for BANKURA District : 2.82806 2,262.45

DISTRICT : BARDDHAMAN

ANDAL PS

ANDAL	29,014	0.01741	13.93
DAKSHIN - KHANDA	19,541	0.01325	10.60
KAJORA	26,086	0.01560	12.48
KHANDRA	18,733	0.01219	9.75
MADANPUR	28,832	0.01746	13.97
RAMPRASADPUR	19,120	0.01078	8.62
SRIRAMPUR	5,754	0.00374	2.99
UKHRA	21,773	0.01348	10.78

Total for ANDAL PS : 0.10391 83.13

AUSGRAM - I PS

AUSGRAM	19,102	0.01855	14.84
BERENDA	18,849	0.01537	12.30
BILLAGRAM	21,343	0.01969	15.75
DIGNAGAR - I	11,159	0.01052	8.41
DIGNAGAR - II	8,612	0.00778	6.22
GUSKARA - II	9,815	0.00967	7.74
UKTA	17,970	0.01361	10.89

Total for AUSGRAM - I PS : 0.09518 76.15

AUSGRAM - II PS

AMARPUR	19,057	0.01957	15.66
BHALKI	19,406	0.02119	16.95
BHEDIA	20,432	0.01691	13.53
DEBSALA	15,854	0.01780	14.24

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
ERAL	20,289	0.02198	17.58
KOTA	16,276	0.01558	12.46
RAMNAGAR	24,949	0.02429	19.43

Total for AUSGRAM - II PS : 0.13731 109.85

BARABANI PS

BARABANI	16,121	0.01310	10.48
DOMOHANI	15,833	0.01248	9.98
ITAPARA	13,277	0.01231	9.85
JAMGRAM	11,890	0.01029	8.23
NUNI	12,471	0.01035	8.28
PANCHAGACHIA	7,668	0.00479	3.83
PANURIA	19,176	0.01720	13.76
PUNCHRA	13,957	0.01205	9.64

Total for BARABANI PS : 0.09257 74.05

BHATAR PS

AMARUN - I	10,005	0.00734	5.87
AMARUN - II	13,707	0.01082	8.66
BAMUNARA	19,716	0.01675	13.40
BARABELUN - I	10,758	0.00893	7.15
BARABELUN - II	11,743	0.00910	7.28
BHATAR	24,871	0.01794	14.35
BOLGONA	20,097	0.01491	11.93
BONPAS	15,559	0.01290	10.32
ERUAR	20,190	0.02031	16.25
MAHACHANDA	23,515	0.02072	16.58
MAHATA	20,970	0.01809	14.47
NITYANANDAPUR	20,645	0.01544	12.35
SAHEBGANJ - I	10,513	0.01043	8.34
SAHEBGANJ - II	14,189	0.01554	12.43

Total for BHATAR PS : 0.19921 159.37

BURDWAN - I PS

BAGHAR - I	15,518	0.01345	10.76
BAGHAR - II	14,016	0.01237	9.90

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
BELKASH	26,762	0.01890	15.12
BONDUL - I	17,167	0.01275	10.20
KSHETIA	23,318	0.01749	13.99
KURMUN - I	12,788	0.01085	8.68
RAYAN - I	31,350	0.02188	17.50
RAYAN - II	10,008	0.00769	6.15
SARAITIKAR	28,901	0.02113	16.91

Total for BURDWAN - I PS : 0.13651 109.21

BURDWAN - II PS

BAIKUNTHAPUR - I	22,830	0.01831	14.65
BAIKUNTHAPUR - II	14,533	0.01181	9.45
BARSUL - I	14,060	0.01078	8.63
BARSUL - II	19,925	0.01585	12.68
BONDUL - II	9,238	0.00760	6.08
GOBINDAPUR	22,009	0.01879	15.03
KURMUN - II	10,421	0.00767	6.14
NABASTHA - I	15,458	0.01299	10.39
NABASTHA - II	10,423	0.00964	7.71

Total for BURDWAN - II PS : 0.11344 90.75

DURGAPUR - FARIDPUR PS

GOGLA	24,711	0.01800	14.40
GOURBAZAR	9,951	0.00896	7.17
ICHHAPUR	21,115	0.01637	13.10
JEMUA	11,017	0.00841	6.73
LAUDOHA	23,407	0.01644	13.15
PRATAPPUR	15,331	0.01428	11.42

Total for DURGAPUR - FARIDPUR PS : 0.08245 65.96

GALSI - I PS

BUDBUD	25,412	0.01625	13.00
CHAKTENTUL	16,426	0.01522	12.17
LOWA - KRISHNARAMPUR	23,174	0.01876	15.01
LOWA - RAMGOPALPUR	17,123	0.01378	11.02
MANKAR	17,653	0.01393	11.14

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
PARAJ	22,685	0.01946	15.57
POTNA - PURSA	14,686	0.01055	8.44
SERORAI	18,670	0.01551	12.41
UCHHAGRAM	18,294	0.01682	13.45

Total for GALSI - I PS : 0.14026 112.21

GALSI - II PS

ADRA	12,693	0.01088	8.70
BHURI	19,877	0.01713	13.70
GALSI	18,465	0.01465	11.72
GOHOGRAM	15,310	0.01368	10.94
KHANO	14,818	0.01381	11.05
KURKUBA	15,524	0.01376	11.01
MASJIDPUR	13,093	0.01315	10.52
SANKO	11,830	0.00941	7.53
SATINANDI	12,367	0.01057	8.46

Total for GALSI - II PS : 0.11704 93.63

JAMALPUR PS

ABUJHATI - I	14,994	0.01281	10.25
ABUJHATI - II	13,068	0.01061	8.49
AJHAPUR	25,556	0.02148	17.19
BERUGRAM	18,995	0.01597	12.78
CHAKDIGHI	25,439	0.02232	17.85
JAMALPUR - I	16,015	0.01201	9.61
JAMALPUR - II	14,789	0.01092	8.73
JARAGRAM	25,306	0.02004	16.03
JOTSRIRAM	20,631	0.01569	12.55
JOUGRAM	21,287	0.01578	12.63
PANCHRA	19,804	0.01735	13.88
PARATAL - I	15,463	0.01323	10.58
PARATAL - II	12,050	0.01018	8.15

Total for JAMALPUR PS : 0.19840 158.72

JAMURIA PS

BAHADURPUR	11,009	0.00814	6.52
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Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
CHINCHURIA	12,231	0.01009	8.07
CHURULIA	12,858	0.01068	8.55
DOBRANA	2,826	0.00242	1.94
HIJALGORA	13,613	0.01186	9.49
KENDA	14,519	0.00892	7.14
MODANTORE	8,660	0.00859	6.87
PARASIA	11,880	0.00814	6.51
SHYAMALYA	15,818	0.01375	11.00
TOPSI	9,479	0.00643	5.14

Total for JAMURIA PS : 0.08901 71.21

KALNA - I PS

ATGORIA - SIMLON	21,540	0.01862	14.90
BAGNAPARA	19,018	0.01442	11.54
BEGPUR	17,570	0.01478	11.82
DHATRIGRAM	28,712	0.02096	16.77
HAT - KALNA	26,805	0.01897	15.18
KANKURIA	17,634	0.01690	13.52
KRISHNADEVPUR	18,677	0.01366	10.93
NANDAI	19,270	0.01554	12.43
SULTANPUR	21,515	0.01835	14.68

Total for KALNA - I PS : 0.15220 121.76

KALNA - II PS

AKALPOUSH	17,749	0.01408	11.27
ANUKHAL	21,171	0.01619	12.95
BADLA	18,436	0.01522	12.18
BAIDYAPUR	15,644	0.01215	9.72
BARADHAMAS	14,842	0.01420	11.36
KALYANPUR	20,617	0.01693	13.54
PINDIRA	17,936	0.01546	12.37
SATGACHIA	27,285	0.02036	16.29

Total for KALNA - II PS : 0.12460 99.68

KANKSA PS

AMLAJORA	25,254	0.02124	16.99
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Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
BIDBIHAR	15,802	0.01454	11.64
BONKATI	15,584	0.01458	11.66
GOPALPUR	26,711	0.02306	18.45
KANKSA	25,647	0.01566	12.53
MOLANDIGHI	20,045	0.01943	15.55
TRILOKCHANDRAPUR	22,233	0.01868	14.94

Total for KANKSA PS : 0.12719 101.75

KATWA - I PS

ALAMPUR	17,142	0.01509	12.07
GIDHAGRAM	16,857	0.01378	11.03
GOAI	10,593	0.00810	6.48
KARAJGRAM	17,446	0.01349	10.79
KHAJURDIHI	23,301	0.01630	13.04
KOSHIGRAM	14,341	0.01136	9.09
SARGRAM	12,865	0.01084	8.67
SRIKHANDA	18,273	0.01324	10.59
SUDPUR	21,283	0.01770	14.16

Total for KATWA - I PS : 0.11990 95.92

KATWA - II PS

AGRADWIP	16,120	0.01245	9.96
GAZIPUR	16,361	0.01094	8.75
JAGADANANDAPUR	17,769	0.01303	10.42
KARUI	16,599	0.01217	9.74
PALSONA	16,087	0.01375	11.00
SINGEE	20,306	0.01504	12.03
SRIBATI	17,076	0.01201	9.61

Total for KATWA - II PS : 0.08939 71.51

KETUGRAM - I PS

AGARDANGA	17,575	0.01313	10.50
ANKHONA	17,946	0.01522	12.17
BERUGRAM	18,573	0.01334	10.67
KANDRA - JNANDAS	18,917	0.01406	11.25
MOORGRAM - GOPALPUR	19,043	0.01335	10.68

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
PALITA	16,802	0.01415	11.32
PANDUGRAM	16,794	0.01344	10.75
RAJOOR	20,209	0.01689	13.51

Total for KETUGRAM - I PS : 0.11358 90.87

KETUGRAM - II PS

BILLESWAR	15,057	0.01189	9.51
GANGATIKURI	16,573	0.01605	12.84
KETUGRAM	12,563	0.00955	7.64
MOUGRAM	19,260	0.01431	11.45
NABAGRAM	14,776	0.01189	9.51
NIROL	11,609	0.00814	6.51
SITAHATI	17,216	0.01319	10.55

Total for KETUGRAM - II PS : 0.08502 68.01

KHANDAGHOSH PS

BERUGRAM	18,782	0.01615	12.92
GOPALBERA	14,143	0.01257	10.06
KAIYAR	15,075	0.01499	11.99
KHANDOGHOSH	18,781	0.01749	14.00
LODNA	16,534	0.01411	11.29
SAGRAI	21,866	0.01773	14.18
SANKARI - I	15,660	0.01172	9.37
SANKARI - II	11,166	0.01074	8.59
SASANGA	21,374	0.01813	14.51
UKHRID	16,950	0.01463	11.71

Total for KHANDAGHOSH PS : 0.14827 118.62

MEMARI - I PS

AMADPUR	15,124	0.01189	9.51
BAGILA	19,311	0.01523	12.18
DALUIBAZAR - I	15,575	0.01346	10.77
DALUIBAZAR - II	24,562	0.02138	17.10
DEBIPUR	26,438	0.02168	17.34
DURGAPUR	26,810	0.02474	19.79
GOPE - GANTAR - I	12,687	0.01005	8.04

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
GOPE - GANTAR - II	14,174	0.01261	10.08
NIMO - I	22,243	0.01704	13.64
NIMO - II	21,354	0.01812	14.50

Total for MEMARI - I PS : 0.16620 132.96

MEMARI - II PS

BARAPALASAN - I	15,326	0.01122	8.98
BARAPALASAN - II	9,948	0.00861	6.89
BIJUR - I	14,650	0.01346	10.77
BIJUR - II	12,656	0.01043	8.35
BOHAR - I	11,131	0.00879	7.03
BOHAR - II	17,071	0.01332	10.66
KUCHUT	25,035	0.02481	19.85
SATGACHIA - I	18,042	0.01421	11.37
SATGACHIA - II	11,812	0.00989	7.91

Total for MEMARI - II PS : 0.11475 91.80

MONGOLKOTE PS

BHALUGRAM	23,246	0.01660	13.28
CHANAK	17,203	0.01497	11.97
GOTISTHA	13,597	0.01172	9.37
JHILOO - I	10,086	0.00798	6.39
JHILOO - II	12,657	0.00950	7.60
KAICHAR - I	12,146	0.00934	7.48
KAICHAR - II	14,205	0.00999	7.99
KSHIRGRAM	20,846	0.01620	12.96
LAKHURIA	15,132	0.01285	10.28
MAJHIGRAM	16,122	0.01182	9.45
MONGOLKOTE	22,173	0.01736	13.89
NEGUN	17,696	0.01366	10.93
PALIGRAM	14,520	0.01327	10.62
SIMULIA - I	13,348	0.00971	7.77
SIMULIA - II	10,981	0.00733	5.87

Total for MONGOLKOTE PS : 0.18230 145.84

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
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MONTESWAR PS

BAGHASON	20,983	0.01615	12.92
BAMUNPARA	14,584	0.01304	10.43
BHAGRA - MULGRAM	14,767	0.01010	8.08
DENUR	12,801	0.01177	9.42
JAMNA	20,537	0.01721	13.77
KUSUMGRAM	23,597	0.01695	13.56
MAJHERGRAM	15,363	0.01138	9.11
MAMUDPUR - I	16,519	0.01209	9.67
MAMUDPUR - II	11,707	0.01006	8.05
MONTESWAR	15,988	0.01220	9.76
PIPLON	11,187	0.00826	6.61
PUTSURI	15,048	0.01318	10.55
SUSUNIA	20,417	0.01723	13.78

Total for MONTESWAR PS : 0.16964 135.71

PANDABESWAR PS

BAHULA	26,341	0.01648	13.18
BAIDYANATHPUR	24,685	0.01731	13.85
CHHORA	29,194	0.02074	16.60
HARIPUR	20,726	0.01488	11.91
KENDRA	25,671	0.01651	13.21
NABAGRAM	19,924	0.01377	11.02

Total for PANDABESWAR PS : 0.09970 79.76

PURBASTHALI - I PS

BOGPUR	25,072	0.02050	16.40
DOGACHIA	21,816	0.01721	13.77
JAHANNAGAR	18,951	0.01365	10.92
NADANGHAT	23,653	0.01866	14.93
NASARATPUR	39,158	0.02572	20.57
SAMUDRAGARH	28,200	0.02109	16.87
SRIRAMPUR	26,216	0.01757	14.05

Total for PURBASTHALI - I PS : 0.13440 107.52

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
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RANIGANJ PS

AMRASOTA	5,675	0.00398	3.19
BALLAVPUR	18,039	0.01208	9.67
EGRA	17,824	0.01138	9.10
JEMARI	23,134	0.01589	12.72
RATIBATI	14,582	0.00971	7.77
TIRAT	22,372	0.01736	13.89

Total for RANIGANJ PS : 0.07041 56.33

SALANPUR PS

ACCHRA	7,628	0.00510	4.08
ALLADI	10,046	0.00809	6.47
BASUDEVPUR - JEMARI	10,867	0.00727	5.81
DENDUA	10,692	0.00959	7.67
ETHORA	5,475	0.00446	3.57
FULBERIA - BOLKUNDA	6,715	0.00545	4.36
JITPUR UTTRAMPUR	11,560	0.00873	6.98
KALLYA	8,033	0.00659	5.27
RUPNARAYANPUR	15,081	0.00855	6.84
SALANPUR	9,260	0.00735	5.88
SAMDI	7,514	0.00550	4.40

Total for SALANPUR PS : 0.07668 61.34

Total for BARDDHAMAN District : 3.88697 3,109.58

DISTRICT : BIRBHUM**BOLPUR - SRINIKETAN PS**

BAHIRI - PANCHSOWA	20,919	0.02024	16.19
KANKALITALA	19,058	0.01926	15.41
KASBA	13,917	0.01516	12.13
RAIPUR - SUPUR	21,916	0.01893	15.15
RUPPUR	28,666	0.02282	18.26
SARPALEHANA - ALBANDHA	11,797	0.01302	10.42
SATTOR	18,740	0.01757	14.05
SIAN - MULUK	20,178	0.01904	15.23

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
SINGHEE	22,920	0.02093	16.75

Total for BOLPUR - SRINIKETAN PS :

0.16697

133.58

DUBRAJPUR PS

BALIJURI	14,140	0.01248	9.99
CHINPAI	15,936	0.01458	11.66
GOHALIARA	13,135	0.01262	10.10
HETAMPUR	16,974	0.01452	11.62
JASHPUR	19,147	0.01671	13.37
LAXMINARAYANPUR	14,523	0.01432	11.45
LOBA	17,429	0.01671	13.37
PADUMA	18,417	0.01849	14.79
PARULIA	12,781	0.01306	10.45
SAHAPUR	16,529	0.01393	11.14

Total for DUBRAJPUR PS :

0.14743

117.95

ILLAMBAZAR PS

BATIKAR	12,702	0.01186	9.49
BELATI	15,108	0.01419	11.35
DHARAMPUR	13,926	0.01191	9.53
GHURISHA	17,214	0.01449	11.59
ILLAMBAZAR	27,225	0.02490	19.92
JOYDEV KENDULI	17,610	0.01586	12.69
MONGOLDIHI	15,485	0.01504	12.03
NANASOLE	14,045	0.01146	9.17
SIRSHA	11,867	0.01050	8.40

Total for ILLAMBAZAR PS :

0.13021

104.17

KHOYRASOLE PS

BABUIJORE	13,280	0.01387	11.10
BARRAH	14,985	0.01150	9.20
HAZARATHPUR	13,707	0.01072	8.58
KENDGORE	13,662	0.01295	10.36
KHOYRASOLE	8,927	0.00833	6.66
LOKEPUR	13,501	0.01122	8.98
NAKRAKONDA	11,430	0.01001	8.00

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
BARATURIGRAM	16,669	0.01609	12.87
DABUK	15,206	0.01310	10.48
DAKSHINGRAM	15,188	0.01410	11.28
JHIKODDA	19,342	0.01830	14.64
KANACHI	16,899	0.01533	12.26
MOLLARPUR - I	13,783	0.01024	8.20
MOLLARPUR - II	14,483	0.01183	9.46
TALOWAN	15,915	0.01407	11.25

Total for MAYURESWAR - I PS : 0.12548 100.39

MAYURESWAR - II PS

DASPALSA	16,036	0.01298	10.39
DHEKA	15,561	0.01393	11.14
KALESWAR	13,536	0.01026	8.21
KUNDOLA	18,368	0.01426	11.41
MAYURESWAR	19,021	0.01651	13.21
SATPALSA	17,986	0.01572	12.58
ULKUNDA	12,523	0.00945	7.56

Total for MAYURESWAR - II PS : 0.09311 74.49

MURARAI - I PS

CHATRA	19,608	0.01767	14.14
DUMURGRAM	20,167	0.01962	15.69
GORSHA	18,591	0.01847	14.78
MOHURAPUR	22,922	0.02337	18.69
MURARAI	28,316	0.02171	17.37
PALSA	19,328	0.01529	12.23
RAJGRAM	25,410	0.02033	16.26

Total for MURARAI - I PS : 0.13645 109.16

MURARAI - II PS

AMDOLE	20,916	0.01941	15.53
JAGIGRAM	22,262	0.01925	15.40
KUSHMORE - I	15,824	0.01397	11.17
KUSHMORE - II	13,428	0.01255	10.04
MITRAPUR	24,901	0.02264	18.11

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
NANDIGRAM	19,871	0.01549	12.39
PAIKAR - I	20,679	0.01591	12.73
PAIKAR - II	14,047	0.01353	10.83
RUDRANAGAR	25,820	0.02265	18.12

Total for MURARAI - II PS : 0.15539 124.31

NALHATI - I PS

BANIOR	18,542	0.02007	16.06
BARLA	16,046	0.01799	14.39
BAUTIA	17,052	0.01673	13.38
HARIDASPUR	19,401	0.02067	16.54
KAITHA - I	16,589	0.01571	12.57
KAITHA - II	12,090	0.01016	8.13
KALITHA	24,446	0.02506	20.05
KURUMGRAM	24,418	0.02132	17.05
PAIKPARA	20,947	0.02022	16.18

Total for NALHATI - I PS : 0.16793 134.34

NALHATI - II PS

BARA - I	21,025	0.01548	12.39
BARA - II	15,848	0.01140	9.12
BHADRAPUR - I	12,366	0.01145	9.16
BHADRAPUR - II	16,632	0.01354	10.83
NOAPARA	20,516	0.01807	14.46
SHITALGRAM	21,271	0.02263	18.11

Total for NALHATI - II PS : 0.09258 74.06

NANOOR PS

BARA - SAOTA	21,535	0.01917	15.34
CHANDIDAS NANOOR	17,870	0.01550	12.40
CHARKALGRAM	17,189	0.01508	12.07
DASKALGRAM - KAREYA - I	10,473	0.00784	6.27
DASKALGRAM - KAREYA - II	11,339	0.00970	7.76
JALUNDI	18,931	0.01568	12.54
KIRNAHAR - I	14,328	0.00981	7.85
KIRNAHAR - II	14,407	0.01217	9.74

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
NAWANAGAR - KADDA	24,827	0.01983	15.86
THUPSARA	25,146	0.02038	16.30
UCHKARAN	17,730	0.01543	12.34

Total for NANOOR PS : 0.16059 128.47

RAJNAGAR PS

BHABANIPUR	11,873	0.01203	9.63
CHANDRAPUR	12,927	0.01357	10.85
GANGMURI - JOYPUR	14,466	0.01552	12.42
RAJNAGAR	16,460	0.01437	11.50
TANTIPARA	13,966	0.01225	9.80

Total for RAJNAGAR PS : 0.06775 54.20

RAMPURHAT - I PS

AYAS	24,477	0.02311	18.49
BARSHAL	20,600	0.01913	15.30
BONHAT	15,382	0.01632	13.06
DAKHALBATI	20,610	0.01864	14.91
KASTHOGORA	12,213	0.01528	12.23
KHARUN	12,123	0.01198	9.59
KUSUMBA	19,446	0.02014	16.11
MASHRA	12,602	0.01539	12.32
NARAYANPUR	21,740	0.02006	16.05

Total for RAMPURHAT - I PS : 0.16005 128.04

RAMPURHAT - II PS

BISHNUPUR	22,005	0.01914	15.31
BUDHIGRAM	22,706	0.02063	16.50
DUNIGRAM	20,521	0.01946	15.57
HANSAN - I	12,248	0.01074	8.59
HANSAN - II	12,639	0.01186	9.49
KALUHA	19,855	0.01909	15.28
MARGRAM - I	13,109	0.01018	8.14
MARGRAM - II	12,889	0.00947	7.57
SAHAPUR	22,770	0.01945	15.56

Total for RAMPURHAT - II PS : 0.14002 112.02

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
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SAINTHIA PS

AHMEDPUR	23,956	0.01959	15.67
AMARPUR	10,543	0.01167	9.34
BANAGRAM	14,756	0.01276	10.21
BHROMORKOLE	15,362	0.01513	12.10
DERIAPUR	7,677	0.00734	5.87
FULUR	21,386	0.01664	13.31
HATORA	14,020	0.01179	9.43
HORISARA	11,079	0.01010	8.08
MATHPALSA	19,638	0.01708	13.67
PANRUI	12,764	0.01276	10.21
SANGRA	13,250	0.01337	10.70
SRINIDHIPUR	11,214	0.01092	8.73

Total for SAINTHIA PS : 0.15917 127.34

SURI - I PS

ALUNDA	16,137	0.01482	11.86
BHURKUNA	14,970	0.01399	11.19
KARIDHYA	17,488	0.01286	10.29
KHATANGA	7,476	0.00770	6.16
MALLICKPUR	12,427	0.01126	9.01
NAGARI	9,720	0.00939	7.51
TILPARA	18,258	0.01273	10.18

Total for SURI - I PS : 0.08275 66.20

SURI - II PS

ABINASHPUR	11,954	0.01347	10.78
BANSANKA	12,491	0.01260	10.08
DOMDAMA	14,410	0.01601	12.81
KENDUA	16,724	0.01411	11.29
KOMA	8,319	0.00980	7.84
PURANDARPUR	13,103	0.01597	12.78

Total for SURI - II PS : 0.08196 65.57

Total for BIRBHUM District : 2.47144 1,977.15

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
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DISTRICT : COOCH BEHAR**COOCH BEHAR - I PS**

CHANDAMARI	19,570	0.02185	17.48
CHILKIRHAT	19,610	0.02166	17.33
DAWAGURI	19,398	0.02049	16.39
DEWANHAT	19,102	0.01641	13.13
FALIMARI	20,805	0.01959	15.67
GHUGHUMARI	23,786	0.01872	14.97
GURIAHATI - I	16,920	0.01108	8.86
GURIAHATI - II	17,493	0.01070	8.56
HARIBHANGA	22,799	0.02195	17.56
JIRANPUR	13,150	0.01322	10.58
MOAMARI	14,472	0.01421	11.37
PANISHALA	19,227	0.01689	13.51
PATCHHARA	16,697	0.02006	16.05
PUTIMARI - FULESWARI	21,913	0.02577	20.61
SUKTABARI	19,673	0.01683	13.46

Total for COOCH BEHAR - I PS :**0.26943****215.54****COOCH BEHAR - II PS**

AMBARI	16,783	0.01889	15.11
BANESWAR	17,498	0.01472	11.78
BARARANGRASH	16,028	0.01734	13.87
CHAKCHAKA	26,499	0.02169	17.35
DHANGDHINGURI	20,862	0.01910	15.28
GOPALPUR	23,563	0.02303	18.43
KHAGRABARI	30,673	0.02159	17.27
KHAPADANGA	19,001	0.01827	14.61
MADHUPUR	22,310	0.02350	18.80
MARICHBARI - KHOLTA	28,404	0.02733	21.87
PATLAKHAWA	24,524	0.02385	19.08
PUNDIBARI	27,800	0.02185	17.48
TAKAGACHH - RAJARHAT	24,039	0.02022	16.17

Total for COOCH BEHAR - II PS :**0.27138****217.10**

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
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DINHATA - I PS

BARA - ATIABARI - I	9,044	0.00908	7.26
BARA - ATIABARI - II	18,830	0.01383	11.07
BHETAGURI - I	11,426	0.01185	9.48
BHETAGURI - II	16,580	0.01745	13.96
BORO SOULMARI	14,051	0.01707	13.66
DINHATA VILL. - I	9,901	0.00822	6.58
DINHATA VILL. - II	16,419	0.01512	12.09
GITALDAHA - I	12,932	0.01579	12.63
GITALDAHA - II	12,005	0.01253	10.03
GOSANIMARI - I	18,856	0.02199	17.59
GOSANIMARI - II	14,866	0.01734	13.87
MATALHAT	21,372	0.02783	22.27
OKRABARI	24,030	0.02575	20.60
PETLA	22,504	0.02238	17.91
PUTIMARI - I	18,501	0.01921	15.37
PUTIMARI - II	13,365	0.01166	9.33

Total for DINHATA - I PS :**0.26711****213.69****DINHATA - II PS**

BAMANHAT - I	14,804	0.01821	14.57
BAMANHAT - II	11,857	0.01445	11.56
BARASAKDAL	20,419	0.02420	19.36
BURARIHAT - I	10,920	0.01116	8.93
BURARIHAT - II	14,692	0.01670	13.36
CHOWDHURIHAT	23,785	0.02673	21.38
GOBRACHHARA - NAYARHAT	24,293	0.02674	21.39
KISHAMAT - DASGRAM	18,136	0.02159	17.28
NAZIRHAT - I	13,737	0.01605	12.84
NAZIRHAT - II	14,695	0.01862	14.90
SAHEBGANJ	19,797	0.02255	18.04
SUKARUKUTHI	18,411	0.02053	16.43

Total for DINHATA - II PS :**0.23755****190.04**

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
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HALDIBARI PS

BOXIGANJ	16,495	0.01703	13.62
DAKSHIN BARA HALDIBARI	11,110	0.01019	8.15
DEWANGANJ	15,666	0.01619	12.95
HEMKUMARI	17,813	0.01572	12.57
PER - MEKHLIGANJ	13,266	0.01366	10.93
UTTAR BARA HALDIBARI	19,517	0.01663	13.30

Total for HALDIBARI PS : 0.08942 71.54

MATHABHANGA - I PS

BAIRAGIRHAT	18,965	0.02081	16.65
GOPALPUR	23,070	0.02733	21.86
HAZRAHAT - I	16,110	0.01852	14.82
HAZRAHAT - II	13,277	0.01414	11.31
JOREPATKI	19,087	0.01987	15.90
KEDARHAT	18,761	0.02107	16.86
KURSHAMARI	15,577	0.01839	14.71
NAYERHAT	20,405	0.02318	18.54
PACHAGAR	21,620	0.01933	15.46
SHIKARPUR	19,786	0.01945	15.56

Total for MATHABHANGA - I PS : 0.20208 161.67

MATHABHANGA - II PS

ANGARKATA PARDUBI	21,515	0.02183	17.46
BOROSOULMARI	22,668	0.02175	17.40
FULBARI	23,142	0.02282	18.26
GHOKSADANGA	15,906	0.01332	10.66
LATAPOTA	21,555	0.02456	19.65
NISHIGANJ - I	15,923	0.01429	11.43
NISHIGANJ - II	13,099	0.01307	10.46
PREMERDANGA	17,796	0.01688	13.50
RUIDANGA	22,254	0.02040	16.32
UNISHBISHA	22,488	0.01887	15.10

Total for MATHABHANGA - II PS : 0.18780 150.24

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
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MEKHLIGANJ PS

BAG - FULKADABRI	11,895	0.01265	10.12
BHOTBARI	12,475	0.01241	9.93
CHANGRABANDHA	21,006	0.02293	18.34
JAMALDAHA	18,872	0.02089	16.71
KUCHLIBARI	20,337	0.02227	17.81
NIZTARAF	11,515	0.01297	10.37
RANIRHAT	14,323	0.01498	11.98
UCHALPUKURI	22,852	0.02510	20.08

Total for MEKHLIGANJ PS : 0.14420 115.36

SITAI PS

ADABARI	19,567	0.02372	18.98
BRAHMOTTAR CHATRA	22,583	0.02562	20.49
CHAMTA	24,053	0.02827	22.61
SITAI - I	15,740	0.01499	11.99
SITAI - II	14,404	0.01605	12.84

Total for SITAI PS : 0.10865 86.92

SITALKUCHI PS

BAROKAIMARI	16,965	0.01858	14.86
BHAWERTHANA	19,169	0.01982	15.86
CHHOTOSALBARI	23,573	0.02473	19.79
GOLENOWHATI	17,291	0.01708	13.66
GOSAIRHAT	17,855	0.01843	14.74
KHALISAMARI	19,926	0.02437	19.50
LALBAZAR	22,268	0.02065	16.52
SITALKUCHI	26,661	0.02989	23.91

Total for SITALKUCHI PS : 0.17354 138.84

TUFANGANJ - I PS

ANDARAN FULBARI - I	10,084	0.00709	5.68
ANDARAN FULBARI - II	10,926	0.01096	8.77
BALABHUT	14,784	0.01305	10.44
BALARAMPUR - I	17,130	0.01384	11.07
BALARAMPUR - II	10,949	0.00957	7.65

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
CHILAKHANA - I	16,835	0.01309	10.47
CHILAKHANA - II	10,649	0.00916	7.33
DEOCHARAI	25,314	0.02295	18.36
DHALPAL - I	13,564	0.01238	9.90
DHALPAL - II	15,983	0.01667	13.34
MARUGANJ	20,859	0.01860	14.88
NAKKATIGACHH	28,051	0.02278	18.22
NATABARI - I	15,637	0.01771	14.17
NATABARI - II	12,323	0.01079	8.63

Total for TUFANGANJ - I PS :

0.19862

158.90

TUFANGANJ - II PS

BAROKODALI - I	17,434	0.01600	12.80
BAROKODALI - II	15,245	0.01506	12.05
BHANUKUMARI - I	19,865	0.01537	12.30
BHANUKUMARI - II	17,327	0.01512	12.09
FALIMARI	10,686	0.01016	8.13
MAHISHKUCHI - I	11,050	0.00981	7.85
MAHISHKUCHI - II	12,503	0.01321	10.57
RAMPUR - I	18,156	0.01630	13.04
RAMPUR - II	17,511	0.01794	14.35
SALBARI - I	16,302	0.01762	14.10
SALBARI - II	11,376	0.01217	9.73

Total for TUFANGANJ - II PS :

0.15876

127.01

Total for COOCH BEHAR District :

2.30853

1,846.83

DISTRICT : DAKSHIN DINAJPUR

BALURGHAT PS

AMRITAKHANDA	24,275	0.02378	19.03
BHATPARA	22,503	0.02285	18.28
BOALDAR	19,740	0.02412	19.30
BOLLA	26,574	0.02476	19.81
CHAKVRIGU	16,921	0.01347	10.78
CHINGISHPUR	21,190	0.02619	20.95
DANGA	28,386	0.03046	24.37

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
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HILI PS

BINSHIRA	17,753	0.01664	13.31
DHALPARA	20,470	0.01819	14.55
HILI	15,059	0.01163	9.31
JAMALPUR	9,403	0.01204	9.63
PANJUL	14,565	0.01598	12.78

Total for HILI PS : 0.07448 59.59

KUMARGANJ PS

BATUN	16,824	0.01571	12.57
BHOUR	12,940	0.01293	10.34
DEOR	16,305	0.01770	14.16
JAKIRPUR	19,274	0.01813	14.51
MOHANA	22,697	0.02129	17.03
RAMKRISHNAPUR	23,640	0.02092	16.74
SAFANAGAR	18,996	0.01744	13.95
SAMJIA	22,366	0.01817	14.53

Total for KUMARGANJ PS : 0.14229 113.83

KUSHMANDI PS

AKCHA	22,892	0.02166	17.33
BEROIL	22,525	0.02292	18.34
DEUL	19,121	0.02107	16.86
KALIKAMORA	17,932	0.01577	12.62
KARANJI	23,215	0.02183	17.47
KUSHMANDI	22,840	0.01877	15.02
MALIGAON	23,447	0.02383	19.06
UDAYPUR	23,114	0.02376	19.01

Total for KUSHMANDI PS : 0.16961 135.69

TAPAN PS

AJMATPUR	23,880	0.02557	20.46
AUTINA	16,104	0.02324	18.59
DWIPKHANDA	17,341	0.02009	16.07
GOFANAGAR	13,854	0.02041	16.33
GURAIL	21,613	0.02410	19.28

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
HARSURA	18,963	0.01888	15.10
HAZRATPUR	22,102	0.02282	18.26
MALANCHA	17,024	0.02080	16.64
RAMCHANDRAPUR	25,647	0.02704	21.63
RAMPARA CHENCHRA	28,195	0.02801	22.41
TAPAN CHANDIPUR	21,413	0.02390	19.12

Total for TAPAN PS : 0.25485 203.88

Total for DAKSHIN DINAJPUR District : 1.33054 1,064.43

DISTRICT : DARJEELING (SMP)

KHARIBARI PS

BINABARI	15,376	0.01589	12.72
BURAGANJ	26,214	0.02869	22.95
KHARIBARI - PANISALI	18,020	0.01390	11.12
RANIGANJ - PANISALAI	28,620	0.02619	20.95

Total for KHARIBARI PS : 0.08466 67.73

MATIGARA PS

ATHARRAKHAI	35,647	0.02472	19.78
CHAMPASARI	24,714	0.02342	18.73
MATIGARA - I	12,351	0.00864	6.91
MATIGARA - II	20,609	0.01506	12.05
PATHARGHATA	36,005	0.03069	24.55

Total for MATIGARA PS : 0.10252 82.02

NAXALBARI PS

GOSSAINPUR	19,592	0.01798	14.38
HATIGHISA	18,108	0.02065	16.52
LOWER BAGDOGRA	20,180	0.01424	11.39
MANIRAM	23,377	0.02265	18.12
NAXALBARI	28,090	0.02162	17.30
UPPER BAGDOGRA	35,568	0.02486	19.89

Total for NAXALBARI PS : 0.12201 97.61

PHANSIDEWA PS

BIDHANNAGAR - I	25,241	0.02377	19.01
BIDHANNAGAR - II	22,339	0.02448	19.58

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
CHATHAT	23,520	0.02504	20.03
GHOSHPUKUR	27,650	0.02917	23.34
HETMURI - SINGHIJHORA	27,712	0.02943	23.54
JALASH - NIJAMTARA	26,398	0.02568	20.54
PHANSIDEWA	18,648	0.01750	14.00

Total for PHANSIDEWA PS : 0.17505 140.04

Total for DARJEELING (SMP) District : 0.48425 387.40

DISTRICT : HOOGHLY**ARAMBAG PS**

ARANDI - I	15,117	0.01159	9.27
ARANDI - II	16,138	0.01203	9.62
BATANAL	24,857	0.01907	15.26
GOURHATI - I	17,289	0.01261	10.09
GOURHATI - II	11,929	0.00920	7.36
HARINKHOLA - I	19,222	0.01397	11.17
HARINKHOLA - II	17,085	0.01259	10.07
MADHABPUR	19,567	0.01490	11.92
MAYAPUR - I	15,536	0.01249	10.00
MAYAPUR - II	13,464	0.01120	8.96
MOLOYPUR - I	16,330	0.01414	11.31
MOLOYPUR - II	14,256	0.01144	9.16
SALEPUR - I	14,589	0.01135	9.08
SALEPUR - II	15,275	0.01111	8.89
TIROL	22,925	0.01841	14.73

Total for ARAMBAG PS : 0.19609 156.87

BALAGARH PS

BAKULIA - DHOBAPARA	20,881	0.01756	14.05
CHARKRISHNABATI	6,960	0.00571	4.57
DUMURDAHA - NITYANANDAPUR - I	14,346	0.01187	9.49
DUMURDAHA - NITYANANDAPUR - II	18,405	0.01454	11.63
EKTERPUR	18,014	0.01506	12.05
GUPTIPARA - I	15,663	0.00982	7.85
GUPTIPARA - II	15,693	0.01081	8.65

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
JIRAT	25,219	0.02031	16.25
MOHIPALPUR	10,666	0.00988	7.90
SIJA - KAMALPUR	20,000	0.01425	11.40
SIRPUR - BALAGARH	23,287	0.01696	13.57
SOMRA - I	12,289	0.01003	8.03
SOMRA - II	13,361	0.00952	7.62

Total for BALAGARH PS : 0.16631 133.05

CHANDITALA - I PS

ANIYA	19,689	0.01230	9.84
BHAGABATIPUR	22,113	0.01571	12.56
GANGADHARPUR	17,224	0.01160	9.28
HARIPUR	15,916	0.01128	9.02
KRISHNARAMPUR	16,344	0.00972	7.77
KUMIRMORAH	17,459	0.01188	9.50
MOSHAT	16,871	0.01050	8.40
NAWABPUR	22,367	0.01388	11.11
SHEAKHALA	17,854	0.01427	11.41

Total for CHANDITALA - I PS : 0.11114 88.91

CHANDITALA - II PS

BAKSHA	13,217	0.00904	7.23
BEGAMPUR	18,650	0.00968	7.75
BORIJHATY	15,830	0.00936	7.49
CHANDITALA	16,071	0.00961	7.69
DANKUNI	23,298	0.01417	11.34
GARALGACHA	16,878	0.00987	7.90
JANAI	13,591	0.00776	6.21
KAPASARIA	14,766	0.00843	6.74
MONOHARPUR	22,482	0.01221	9.77
MRIGALA	22,132	0.01167	9.34
NAITY	21,715	0.01287	10.29
PANCHGHARA	14,855	0.01041	8.33

Total for CHANDITALA - II PS : 0.12507 100.06

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
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CHINSURAH - MOGRA PS

BANDEL	17,919	0.01125	9.00
CHANDRAHATI - I	16,657	0.00990	7.92
CHANDRAHATI - II	15,715	0.01015	8.12
DEBANANDAPUR	14,070	0.00873	6.98
DIGSUI - HOERA	20,431	0.01813	14.51
KODALIA - I	30,524	0.01856	14.85
KODALIA - II	20,050	0.01146	9.17
MOGRA - I	15,459	0.01079	8.63
MOGRA - II	30,554	0.01645	13.16
SAPTAGRAM	29,670	0.01868	14.94

Total for CHINSURAH - MOGRA PS :**0.13410****107.28****DHANIAKHALI PS**

BELMURI	21,887	0.01723	13.78
BHANDARHATI - I	10,923	0.00757	6.06
BHANDARHATI - II	13,805	0.01137	9.09
BHASTARA	20,968	0.01899	15.19
DASGHARA - I	14,012	0.01129	9.03
DASGHARA - II	15,781	0.01478	11.83
DHANIAKHALI - I	15,257	0.01220	9.76
DHANIAKHALI - II	13,379	0.01014	8.12
GOPINATHPUR - I	15,921	0.01207	9.66
GOPINATHPUR - II	10,507	0.00757	6.06
GURAP	26,709	0.02311	18.48
GURBARI - I	11,853	0.01076	8.61
GURBARI - II	11,945	0.01097	8.77
KHAJURDAHA - MELKI	18,622	0.01715	13.72
MANDRA	21,384	0.01713	13.71
PARAMBUA - SAHABAZAR	23,135	0.01797	14.38
SOMOSPUR - I	13,393	0.01108	8.86
SOMOSPUR - II	13,864	0.01172	9.37

Total for DHANIAKHALI PS :**0.24310****194.48**

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
PANTRA	13,852	0.01041	8.32
PASCHIM GOPINATHPUR	15,907	0.01396	11.17
SRIPATIPUR ELLIPUR	14,826	0.01107	8.85

Total for HARIPAL PS : 0.18554 148.44

JANGIPARA PS

ANTPUR	20,237	0.01845	14.76
DILAKASH	19,031	0.01677	13.42
FURFURAH	25,980	0.02398	19.18
JANGIPARA	23,807	0.01966	15.73
KOTALPUR	21,065	0.01652	13.22
MUNDALIKA	18,849	0.01569	12.55
RADHANAGAR	21,499	0.02018	16.15
RAJBALHAT - I	15,009	0.01166	9.33
RAJBALHAT - II	14,583	0.01113	8.91
RASIDPUR	20,941	0.01732	13.86

Total for JANGIPARA PS : 0.17138 137.10

KHANAKUL - I PS

ARUNDA	21,593	0.01832	14.66
BALIPUR	19,227	0.01448	11.58
GHOSHPUR	22,730	0.01607	12.86
KHANAKUL - I	15,759	0.01112	8.89
KHANAKUL - II	15,779	0.01116	8.93
KISHOREPUR - I	12,133	0.00842	6.74
KISHOREPUR - II	12,256	0.00903	7.23
POLE - I	13,693	0.01053	8.42
POLE - II	15,250	0.01054	8.43
RAMMOHAN - I	17,590	0.01509	12.07
RAMMOHAN - II	14,759	0.01110	8.88
TANTISAL	18,475	0.01325	10.60
THAKURANICHAK	22,018	0.01507	12.05

Total for KHANAKUL - I PS : 0.16419 131.35

KHANAKUL - II PS

CHINGRA	16,998	0.01571	12.57
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Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
MIRJAPUR - BANKIPUR	15,939	0.00970	7.76
NASIBPUR	22,275	0.01443	11.54
SINGUR - I	12,640	0.00682	5.45
SINGUR - II	14,408	0.00976	7.81

Total for SINGUR PS : 0.16331 130.65

SRIRAMPUR - UTTARPARA PS

KANAIPUR	19,967	0.01221	9.77
NABAGRAM	31,924	0.01435	11.48
PIYARAPUR	15,495	0.01060	8.48
RAGHUNATHPUR	7,997	0.00507	4.06
RAJYADHARPUR	21,174	0.01252	10.02
RISHRA	29,823	0.01838	14.71

Total for SRIRAMPUR - UTTARPARA PS : 0.07315 58.52

TARAKESWAR PS

ASTARA DUTTAPUR	13,518	0.00952	7.62
BALIGORI - I	19,358	0.01414	11.31
BALIGORI - II	14,230	0.01058	8.47
BHANJIPUR	9,609	0.00630	5.04
CHAMPADANGA	18,613	0.01142	9.13
KESHABCHAK	12,904	0.00884	7.07
NAITA MALPAHARPUR	19,495	0.01501	12.01
PURBA RAMNAGAR	15,170	0.01022	8.18
SANTOSHPUR	20,035	0.01335	10.68
TALPUR	19,439	0.01213	9.70

Total for TARAKESWAR PS : 0.11151 89.21

Total for HOOGHLY District : 2.76910 2,215.28

DISTRICT : HOWRAH

AMTA - I PS

AMTA	16,164	0.01140	9.12
ANULIA	14,596	0.01001	8.01
BALICHAK	15,144	0.01059	8.47
BASANTAPUR	16,323	0.01070	8.56
BHANDARGACHA	14,295	0.01007	8.06

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
CHANDRAPUR	13,111	0.00802	6.42
KANPUR	18,704	0.01254	10.03
KHARDAHO	19,833	0.01294	10.35
KHOSALPUR	16,930	0.01096	8.77
RASHPUR	12,741	0.00879	7.04
SIRAJBATI	17,304	0.01072	8.58
UDANG - I	11,309	0.00705	5.64
UDANG - II	13,710	0.00834	6.67

Total for AMTA - I PS :

0.13215

105.72

AMTA - II PS

AMORAGORI	18,093	0.01142	9.13
BHATORA	13,590	0.01006	8.05
BINALA KRISHNABATI	11,322	0.00852	6.81
GAZIPUR	12,259	0.00751	6.01
GHORABERIA CHINTAN	17,447	0.01132	9.06
JHAMTIA	13,213	0.01085	8.68
JHIKIRA	13,311	0.00819	6.55
JOYPUR	8,751	0.00518	4.14
KASHMOLI	16,718	0.01377	11.01
KHALNA	16,499	0.01047	8.38
KUSHBERIA	12,624	0.00866	6.93
NOWPARA	9,886	0.00605	4.84
TAJPUR	12,899	0.00889	7.11
THALIA	12,647	0.00824	6.59

Total for AMTA - II PS :

0.12912

103.30

BAGNAN - I PS

BAGNAN - I	14,952	0.00926	7.41
BAGNAN - II	14,182	0.00916	7.33
BAINAN	25,440	0.01624	12.99
BAKSHIHAT	21,971	0.01487	11.90
BANGALPUR	27,023	0.01698	13.58
HATURIA - I	13,045	0.00831	6.65
HATURIA - II	12,612	0.00879	7.03

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
KALYANPUR	22,061	0.01381	11.05
KHALORE	21,161	0.01273	10.19
SUBSIT	18,778	0.01219	9.75

Total for BAGNAN - I PS : 0.12235 97.88

BAGNAN - II PS

ANTILA	18,199	0.01170	9.36
BANTUL BAIDDYANATHPUR	18,231	0.01328	10.63
CHANDRABHAG	19,211	0.01148	9.19
HALLYAN	23,989	0.01680	13.44
MUGKALYAN - BENAPUR	21,383	0.01375	11.00
ORPHULY	23,335	0.01565	12.52
SARATCHANDRA	21,950	0.01468	11.74

Total for BAGNAN - II PS : 0.09735 77.88

BALLY JAGACHA PS

BALLY	20,003	0.00924	7.39
CHAKPARA - ANANDANAGAR	2,287	0.00231	1.85
CHAMRAIL	44,206	0.02293	18.34
DURGAPUR - ABHOYNAGAR - I	14,723	0.00709	5.67
DURGAPUR - ABHOYNAGAR - II	14,032	0.00697	5.57
JAGADISHPUR	19,175	0.01158	9.26
NISCHINDA	21,688	0.01117	8.94
SAPUIPARA BASUKATI	28,417	0.01387	11.09

Total for BALLY JAGACHA PS : 0.08515 68.12

DOMJUR PS

BANKRA - I	17,859	0.00971	7.77
BANKRA - II	13,500	0.00702	5.62
BANKRA - III	28,703	0.01505	12.04
BEGRI	26,244	0.01814	14.51
DAKSHIN JHAPORDAH	18,394	0.00998	7.98
DOMJUR	21,681	0.01201	9.61
KOLORAH - I	15,516	0.00811	6.48
KOLORAH - II	15,229	0.00910	7.28
MAKARDAH - I	16,899	0.00886	7.09

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
MAKARDAH - II	10,887	0.00734	5.87
MOHIARY - I	15,518	0.00769	6.15
MOHIARY - II	10,130	0.00570	4.56
NARNA	19,695	0.01396	11.17
PARBOTIPUR	10,789	0.00730	5.84
RUDRAPUR	19,810	0.01430	11.44
SALAP - I	20,153	0.01246	9.97
SALAP - II	15,049	0.00766	6.13
UTTAR JHAPORDAH	15,376	0.01220	9.76

Total for DOMJUR PS :

0.18658

149.27

JAGATBALLAVPUR PS

BARGACHIA - I	11,464	0.00862	6.89
BARGACHIA - II	20,743	0.01150	9.20
GOBINDAPUR	11,963	0.00843	6.75
HANTAL - ANANTABATI	11,937	0.00902	7.21
ISLAMPUR	13,957	0.00893	7.14
JAGATBALLAVPUR - I	14,615	0.00953	7.62
JAGATBALLAVPUR - II	16,305	0.01039	8.32
LASKARPUR	18,284	0.01177	9.42
MAJU	20,101	0.01263	10.10
PANTIHAL	23,746	0.01440	11.52
POLGUSTIA	17,362	0.01013	8.10
SANKARHATI - I	12,785	0.00825	6.60
SANKARHATI - II	16,696	0.01346	10.77
SEALDANGA	15,253	0.00980	7.84

Total for JAGATBALLAVPUR PS :

0.14684

117.47

PANCHLA PS

BELDUBI	24,525	0.01551	12.41
BIKI - HAKOLA	19,310	0.01155	9.24
BONHARISHPUR	17,015	0.01210	9.68
CHARA - PANCHLA	7,677	0.00525	4.20
DEULPUR	19,035	0.01136	9.09
GANGADHARPUR	21,425	0.01438	11.51

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
JALABISWANATHPUR	16,385	0.01153	9.23
JUJERSHAH	24,784	0.01477	11.81
PANCHLA	27,031	0.01550	12.40
SAHAPUR	15,264	0.00992	7.93
SUBHARARAH	21,395	0.01332	10.65

Total for PANCHLA PS : 0.13519 108.15

SANKRAIL PS

ANDUL	17,140	0.00852	6.82
BANUPUR - I	11,647	0.00629	5.03
BANUPUR - II	10,097	0.00579	4.63
DAKSHIN SANKRAIL	23,691	0.01570	12.56
DHULAGORI	20,484	0.01343	10.74
DUILLYA	18,401	0.00883	7.06
JHOREHAT	15,604	0.00830	6.64
KANDUA	22,402	0.01530	12.24
MANICKPUR	19,127	0.01238	9.90
MASHILA	17,972	0.01072	8.57
NALPUR	18,417	0.01210	9.68
PANCHPARA	16,091	0.00785	6.28
RAGHUDEBBATI	16,581	0.01037	8.29
SANKRAIL	24,822	0.01352	10.81
SARENGA	21,638	0.01496	11.97
THANAMAKUA	16,810	0.00858	6.86

Total for SANKRAIL PS : 0.17262 138.10

SHYAMPUR - I PS

BALICHATURI	19,660	0.01507	12.06
BANESWARPUR - I	14,058	0.00972	7.78
BANESWARPUR - II	12,230	0.00886	7.09
BELARI	14,914	0.01115	8.92
DHANDALI	20,649	0.01547	12.38
DINGAKHOLA	21,252	0.01515	12.12
KAMALPUR	21,253	0.01567	12.54
NABAGRAM	17,567	0.01310	10.48

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
KOHINOOR	11,796	0.01229	9.83
MAHAKALGURI	22,291	0.02521	20.17
MAJHERDABRI	27,849	0.02748	21.98
PAROKATA	19,881	0.01909	15.27
SAMUKTALA	20,050	0.02280	18.24
TATPARA - I	13,371	0.01115	8.92
TATPARA - II	13,131	0.01203	9.62
TURTURI	14,958	0.01965	15.72

Total for ALIPURDUAR - II PS :

0.20185

161.48

DHUPGURI PS

BANARHAT - I	23,071	0.02645	21.16
BANARHAT - II	40,930	0.03913	31.31
BAROGHARIA	27,111	0.02580	20.64
BINNAGURI	47,802	0.04360	34.88
CHAMURCHI	33,063	0.03120	24.96
GADHEARKUTHI	20,967	0.02166	17.33
GADONG - I	20,303	0.01720	13.76
GADONG - II	18,521	0.02013	16.10
JHARALTAGRAM - I	20,945	0.02344	18.75
JHARALTAGRAM - II	11,693	0.01210	9.68
MAGURMARI - I	20,493	0.01797	14.37
MAGURMARI - II	17,044	0.01539	12.32
SAKOYAJHORA - I	32,894	0.03136	25.09
SAKOYAJHORA - II	17,556	0.01762	14.10
SALBARI - I	14,795	0.01711	13.69
SALBARI - II	13,143	0.01299	10.39

Total for DHUPGURI PS :

0.37316

298.53

FALAKATA PS

DALGAON	12,082	0.01542	12.33
DEOGAON	25,747	0.02250	18.00
DHANIRAMPUR - I	19,269	0.01981	15.85
DHANIRAMPUR - II	19,408	0.01818	14.54
FALAKATA - I	18,891	0.01052	8.42

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
FALAKATA - II	30,285	0.02747	21.98
GUABARNAGAR	26,553	0.02342	18.74
JATESWAR - I	20,423	0.01967	15.74
JATESWAR - II	19,771	0.01494	11.95
MAIRADANGA	24,800	0.02471	19.77
PARANGERPAR	13,237	0.00894	7.15
SALKUMAR	23,807	0.02129	17.03

Total for FALAKATA PS : 0.22688 181.50

JALPAIGURI SADAR PS

ARABINDA	19,381	0.01628	13.02
BAHADUR	24,791	0.02504	20.03
BAROPATIA NUTAN BOS	14,764	0.01691	13.53
BELACOBA	28,285	0.02732	21.86
BOALMARI NANDANPUR	17,148	0.01808	14.47
GARALBARI	20,098	0.02076	16.61
KHARIA	27,441	0.02401	19.21
KHARIJA BERUBARI - I	13,237	0.01241	9.93
KHARIJA BERUBARI - II	11,469	0.01191	9.53
MANDALGHAT	19,078	0.01700	13.60
NAGAR BERUBARI	16,564	0.01929	15.44
PAHARPUR	30,986	0.02828	22.63
PATKATA	19,454	0.02023	16.19
SOUTH BERUBARI	18,231	0.02091	16.73

Total for JALPAIGURI SADAR PS : 0.27845 222.76

KALCHINI PS

CHUAPARA	24,986	0.02616	20.93
DALSINGPARA	15,752	0.01312	10.50
GAROPARA	28,461	0.03085	24.68
JAIGAON - I	20,148	0.01650	13.20
JAIGAON - II	31,996	0.01836	14.69
KALCHINI	27,887	0.02489	19.92
LATABARI	23,470	0.01988	15.91
MALANGI	33,178	0.03571	28.57

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
MENDABARI	12,358	0.01575	12.60
RAJABHATKHAWA	11,219	0.02385	19.08
SATALI	23,116	0.02481	19.85

Total for KALCHINI PS : 0.24989 199.91

KUMARGRAM PS

CHENGMARI	11,634	0.01410	11.28
KAMAKHYAGURI - I	27,565	0.02016	16.13
KAMAKHYAGURI - II	7,420	0.00761	6.09
KHOARDANGA - I	13,254	0.01700	13.60
KHOARDANGA - II	12,466	0.01358	10.87
KUMARGRAM	21,570	0.02352	18.81
NEWLAND KUMARGRAM SANKOSH	19,574	0.02500	20.00
RYDAK	16,124	0.02077	16.62
TURTURI KHANDA	14,971	0.01864	14.91
VOLKA - BAROBISHA - I	20,608	0.01691	13.53
VOLKA - BAROBISHA - II	12,861	0.01466	11.73

Total for KUMARGRAM PS : 0.19195 153.56

MADARIHAT BIRPARA PS

BANDAPANI	11,103	0.01200	9.60
BIRPARA - I	28,168	0.01768	14.14
BIRPARA - II	13,345	0.01212	9.70
HANTAPARA	18,875	0.01775	14.20
KHAIRBARI	19,075	0.01787	14.29
LANKAPARA	17,731	0.01540	12.32
MADARIHAT	21,428	0.01810	14.48
RANGALIBAZNA	22,999	0.02313	18.51
SISHUJHUMRA	27,888	0.02925	23.40
TOTOPARA - BALLALGURI	4,858	0.00697	5.58

Total for MADARIHAT BIRPARA PS : 0.17028 136.22

MAL PS

BAGRAKOTE	25,792	0.02784	22.27
CHAPADANGA	11,219	0.01332	10.66
CHENGMARI	16,428	0.01892	15.13

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
DAMDIM	31,036	0.03297	26.38
KRANTI	20,565	0.02405	19.24
KUMLAI	21,777	0.02827	22.62
LATAGURI	13,907	0.01422	11.38
MOULANI	13,554	0.01608	12.86
OODLABARI	36,075	0.03389	27.11
RAJADANGA	31,204	0.03871	30.97
RUNGAMUTTEE	31,826	0.03358	26.87
TESIMLA	12,009	0.01068	8.54

Total for MAL PS : 0.29253 234.02

MATIALI PS

BIDHAN NAGAR	18,485	0.01932	15.45
INGDONG MATIALI	24,393	0.02257	18.06
MATIALI BATABARI - I	25,352	0.02442	19.53
MATIALI BATABARI - II	17,829	0.01927	15.41
MATIALI HAT	19,847	0.01698	13.58

Total for MATIALI PS : 0.10255 82.04

MAYNAGURI PS

AMGURI	23,962	0.02692	21.54
BARNESH	21,302	0.02125	17.00
CHURABHANDAR	25,226	0.02529	20.23
DHARMAPUR	15,713	0.01610	12.88
DOMOHANI - I	13,082	0.01196	9.57
DOMOHANI - II	17,709	0.01784	14.27
KHAGRABARI - I	33,877	0.02265	18.12
KHAGRABARI - II	13,381	0.01307	10.45
MADHABDANGA - I	14,609	0.01494	11.95
MADHABDANGA - II	14,708	0.01473	11.78
MAYNAGURI	8,840	0.00949	7.60
PADAMATI - 1	16,238	0.01641	13.13
PADAMATI - 2	13,043	0.01377	11.01
RAMSHAI	22,360	0.02650	21.20
SAPTIBARI - I	14,578	0.01469	11.75

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
SAPTIBARI - II	13,072	0.01343	10.75

Total for MAYNAGURI PS : 0.27904 223.23

NAGRAKATA PS

ANGRABHASA - I	10,910	0.01214	9.71
ANGRABHASA - II	11,417	0.01127	9.01
CHAMPAGURI	34,152	0.03271	26.17
LOOKSAN	33,560	0.03556	28.45
SULKAPARA	25,868	0.02790	22.32

Total for NAGRAKATA PS : 0.11958 95.67

RAJGANJ PS

BINNAGURI	34,008	0.02987	23.90
DABGRAM - I	10,490	0.00976	7.80
DABGRAM - II	43,864	0.03306	26.45
FULBARI - I	30,798	0.02128	17.03
FULBARI - II	23,339	0.01848	14.78
KUKURJAN	20,120	0.01858	14.87
MAJHIALI	18,426	0.01659	13.28
MANTADARI	18,089	0.02762	22.09
PANIKOURI	23,000	0.02347	18.77
SANNYASIKATA	15,236	0.01380	11.04
SHIKARPUR	26,272	0.02473	19.78
SUKHANI	20,325	0.01921	15.37

Total for RAJGANJ PS : 0.25645 205.16

Total for JALPAIGURI District : 2.91427 2,331.41

DISTRICT : MALDA

BAMONGOLA PS

BAMONGOLA	21,292	0.02044	16.35
CHANDPUR	16,221	0.01766	14.13
GOBINDAPUR MAHESHPUR	18,867	0.01968	15.74
JAGDALA	18,937	0.02195	17.56
MADNABATI	22,099	0.01924	15.39
PAKUAHAT	29,836	0.02848	22.79

Total for BAMONGOLA PS : 0.12745 101.96

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
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GAZOLE PS

ALAL	28,969	0.02526	20.21
BABUPUR	11,868	0.01256	10.05
BAHIRGACHI - I	13,365	0.01229	9.83
BAHIRGACHI - II	16,394	0.01445	11.56
CHAKNAGAR	15,353	0.01598	12.79
DEOTALA	18,175	0.01796	14.37
GAZOLE - I	25,408	0.02076	16.61
GAZOLE - II	16,757	0.01823	14.59
KARKACH	20,433	0.02315	18.52
MAJHRA	22,110	0.02616	20.93
PANDUA	30,545	0.02940	23.52
RANIGANJ - I	13,253	0.01663	13.30
RANIGANJ - II	16,836	0.02019	16.15
SAHAJADPUR	19,718	0.01982	15.86
SAL AidANGA	25,531	0.02744	21.95

Total for GAZOLE PS : 0.30030 240.24

HABIBPUR PS

AIHO	16,494	0.01238	9.90
AKTAIL	20,748	0.02411	19.29
BAIDYAPUR	25,984	0.03016	24.13
BULBULCHANDI	25,976	0.02354	18.83
DHUMPUR	14,241	0.01661	13.29
HABIBPUR	14,613	0.02082	16.65
JAJAIL	13,088	0.01717	13.74
KANTURKA	15,379	0.01918	15.35
MANGALPURA	15,100	0.01815	14.52
RISHIPUR	12,965	0.01143	9.15
SRIRAMPUR	13,062	0.01319	10.55

Total for HABIBPUR PS : 0.20675 165.40

HARISHCHANDRAPUR - I PS

BHINGOLE	17,244	0.01461	11.68
BOROI	23,723	0.02015	16.12

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
HARISHCHANDRAPUR	34,560	0.03100	24.80
KUSHIDHA	25,764	0.02748	21.98
MAHENDRAPUR	18,615	0.01527	12.22
RASHIDABAD	19,101	0.01715	13.72
TULSHIHATTA	23,399	0.02182	17.46

Total for HARISHCHANDRAPUR - I PS : 0.14747 117.98

HARISHCHANDRAPUR - II PS

BHALUKA	21,920	0.02035	16.28
DAULATNAGAR	20,425	0.01847	14.77
DAULATPUR	26,107	0.02519	20.15
ISLAMPUR	17,093	0.01556	12.44
MALIOR - I	19,420	0.01649	13.19
MALIOR - II	12,866	0.01128	9.02
MASHALDAHA	26,706	0.02129	17.03
SADLICHAK	22,934	0.02033	16.27
SULTANNAGAR	30,568	0.03309	26.47

Total for HARISHCHANDRAPUR - II PS : 0.18204 145.63

KALIACHAK - I PS

ALINAGAR	22,279	0.02277	18.21
ALIPUR - I	11,692	0.01012	8.09
ALIPUR - II	22,779	0.02142	17.14
BAMANGRAM	20,635	0.01707	13.66
GAYESHBARI	23,045	0.02000	16.00
JALALPUR	30,069	0.02868	22.94
JALUABADHAL	21,273	0.02286	18.29
KALIACHAK - I	19,368	0.01594	12.75
KALIACHAK - II	25,206	0.02176	17.41
MAZAMPUR	19,242	0.01673	13.38
NAWDA JADUPUR	30,917	0.02782	22.25
SILAMPUR - I	15,800	0.01527	12.22
SILAMPUR - II	18,224	0.01486	11.89
SUJAPUR	30,406	0.02725	21.80

Total for KALIACHAK - I PS : 0.28254 226.03

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
HIRANANDAPUR	17,778	0.03240	25.92
MANIKCHAK	24,235	0.02410	19.28
MATHURAPUR	23,543	0.01946	15.57
NAZIRPUR	13,129	0.01252	10.02
NURPUR	24,771	0.02253	18.02
UTTAR CHANDIPUR	26,736	0.03261	26.09

Total for MANIKCHAK PS : 0.23946 191.57

OLD MALDA PS

BHABUK	19,362	0.02201	17.60
JATRANGA	19,978	0.02101	16.81
MAHISBATHANI	22,862	0.02002	16.01
MANGALBARI	18,866	0.01496	11.97
MUCHIA	20,124	0.01527	12.22
SAHAPUR	30,063	0.02308	18.46

Total for OLD MALDA PS : 0.11635 93.08

RATUA - I PS

BAHARAL	23,639	0.02130	17.04
BHADO	22,447	0.02010	16.08
BILAIMARI	14,387	0.01721	13.77
CHANDMONI - I	19,902	0.01759	14.07
CHANDMONI - II	16,838	0.01517	12.14
DEBIPUR	27,676	0.02796	22.37
KAHALA	17,518	0.01875	15.00
MAHANANDATOLA	19,879	0.02715	21.72
RATUA	28,830	0.02356	18.85
SAMSI	26,240	0.01920	15.36

Total for RATUA - I PS : 0.20801 166.41

RATUA - II PS

ARAI DANGA	20,162	0.01721	13.77
MAHARAJPUR	22,250	0.02033	16.26
PARANPUR	20,132	0.01433	11.46
PIRGANJ	18,019	0.01442	11.53
PUKHURIA	17,821	0.01626	13.01

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
SAMBALPUR	22,812	0.01719	13.75
SRIPUR - I	22,222	0.01807	14.45
SRIPUR - II	17,486	0.01359	10.87
Total for RATUA - II PS :		0.13138	105.10
Total for MALDA District :		2.81766	2,254.13

DISTRICT : MURSHIDABAD**BELDANGA - I PS**

BEGUNBARI	28,432	0.02314	18.51
BHABTA - I	18,421	0.01191	9.53
BHABTA - II	13,752	0.01031	8.25
CHAITANYAPUR - I	13,804	0.01226	9.81
CHAITANYAPUR - II	13,483	0.01066	8.53
DEBKUNDU	32,897	0.02456	19.65
KAPASDANGA	22,973	0.01704	13.63
MADDA	23,427	0.02081	16.65
MIRZAPUR - I	14,424	0.01194	9.55
MIRZAPUR - II	17,907	0.01296	10.37
MOHULA - I	21,479	0.01831	14.64
MOHULA - II	17,082	0.01228	9.82
SUJAPUR - KUMARPUR	21,156	0.01727	13.82
Total for BELDANGA - I PS :		0.20345	162.76

BELDANGA - II PS

ANDULBERIA - I	14,356	0.01130	9.04
ANDULBERIA - II	16,871	0.01560	12.48
DADPUR	23,775	0.02006	16.05
KAMNAGAR	20,114	0.01712	13.70
KASHIPUR	22,714	0.01975	15.80
RAMNAGAR BACHRA	21,004	0.01725	13.80
RAMPARA - I	16,761	0.01375	11.00
RAMPARA - II	16,152	0.01242	9.93
SAKTIPUR	26,750	0.02066	16.53
SOMPARA - I	14,853	0.01193	9.55

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
SOMPARA - II	16,838	0.01275	10.20

Total for BELDANGA - II PS : 0.17261 138.09

BERHAMPORE PS

BHAKURI - I	15,441	0.00994	7.95
BHAKURI - II	18,606	0.01475	11.80
CHHAIGHARI	22,287	0.01955	15.64
DOULATABAD	23,401	0.02226	17.81
GURUDASPUR	22,232	0.01995	15.96
HARIDASMATI	24,889	0.02012	16.10
HATINAGAR	25,833	0.02044	16.35
MADANPUR	25,272	0.02552	20.42
MANINDRANAGAR	32,533	0.02466	19.73
NEALLISHPARA - GOALJAN	22,681	0.01788	14.30
NOWDAPANUR	21,244	0.01788	14.30
RADHARGHAT - I	18,115	0.01436	11.48
RADHARGHAT - II	14,428	0.01153	9.23
RAJDHARPARA	22,811	0.01934	15.47
RANGAMATI CHANDPARA	25,828	0.02555	20.44
SAHAJADPUR	21,600	0.01932	15.45
SATUI CHOWRIGACHHA	21,683	0.01980	15.84

Total for BERHAMPORE PS : 0.32284 258.27

BHAGAWANGOLA - I PS

BHAGAWANGOLA	26,861	0.01846	14.77
HABASPUR	15,463	0.01188	9.50
HANUMANTANAGAR	11,409	0.00903	7.23
KANTANAGAR	13,269	0.00983	7.86
KUTHIRAMPUR	17,851	0.01385	11.08
MAHAMMADPUR	22,035	0.01652	13.22
MAHISASTHALI	38,079	0.02881	23.04
SUNDARPUR	18,499	0.01581	12.65

Total for BHAGAWANGOLA - I PS : 0.12419 99.35

BHAGAWANGOLA - II PS

AKHERIGANJ	13,103	0.01151	9.21
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Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
AMDAHARA	26,269	0.01942	15.54
BALIGRAM	32,925	0.02794	22.35
KHARIBONA	6,867	0.00521	4.17
NASHIPUR	21,872	0.01462	11.69
SARALPUR	23,336	0.02054	16.43

Total for BHAGAWANGOLA - II PS :

0.09924

79.39

BHARATPUR - I PS

ALUGRAM	22,207	0.01761	14.09
AMLAI	17,702	0.01343	10.74
BHARATPUR	25,201	0.01681	13.45
GODDA	9,594	0.00772	6.17
GUNDIRIA	13,493	0.00994	7.95
JAJAN	17,915	0.01195	9.56
SIJGRAM	22,711	0.01579	12.63
TALGRAM	22,073	0.01657	13.26

Total for BHARATPUR - I PS :

0.10982

87.86

BHARATPUR - II PS

KAGRAM	18,787	0.01345	10.76
MALIHATI	19,645	0.01435	11.48
SALAR	27,218	0.01677	13.42
SALU	22,213	0.01851	14.81
SIMULIA	19,887	0.01593	12.74
TALIBPUR	24,115	0.01695	13.56
TENYA - BAIDYAPUR	18,268	0.01464	11.71

Total for BHARATPUR - II PS :

0.11060

88.48

BURWAN PS

BIPRASEKHAR	18,274	0.01564	12.51
BURWAN - I	16,399	0.01221	9.77
BURWAN - II	12,627	0.00859	6.87
KALYANPUR - I	9,580	0.00840	6.72
KALYANPUR - II	13,159	0.01134	9.07
KHARJUNA	20,092	0.01495	11.96
KULI	21,015	0.01605	12.84

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
KURUNNARUN	14,694	0.01256	10.05
PANCHTHUPI	23,305	0.01622	12.98
SABALDAHA	16,669	0.01335	10.68
SABALPUR	12,357	0.00936	7.49
SAHORA	23,694	0.01898	15.19
SUNDARPUR	22,532	0.01796	14.37

Total for BURWAN PS : 0.17561 140.49

DOMKAL PS

AZIMGANJGOLA	21,653	0.01761	14.09
BHAGIRATHPUR	22,413	0.02092	16.73
DHULAURI	28,754	0.02941	23.53
DOMKAL	22,785	0.02006	16.05
GARAIMARI	29,081	0.02406	19.24
GHORAMARA	26,239	0.02146	17.17
GORIBPUR	19,387	0.01859	14.87
JITPUR	25,846	0.02610	20.88
JUGINDA	26,620	0.02443	19.55
JURANPUR	15,789	0.01549	12.39
MADHURKUL	17,891	0.01762	14.09
RAIPUR	29,705	0.02962	23.70
SARANGPUR	25,516	0.02369	18.95

Total for DOMKAL PS : 0.28906 231.25

FARAKKA PS

ARJUNPUR	22,285	0.01728	13.83
BAHADURPUR	14,661	0.01699	13.59
BENIAGRAM	34,169	0.02676	21.41
BEWA - I	19,428	0.02058	16.46
BEWA - II	15,240	0.01497	11.98
IMAMNAGAR	26,551	0.02665	21.32
MAHADEBNAGAR	25,104	0.01752	14.01
MAHESHPUR	17,148	0.01494	11.95
NAYANSUKH	23,403	0.01732	13.85

Total for FARAKKA PS : 0.17300 138.40

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
DAHAPARA	15,809	0.01368	10.94
DANGAPARA	24,387	0.01964	15.71
KAPASDANGA	22,788	0.02017	16.14
MUKUNDABAG	27,502	0.02558	20.46
NATUNGRAM	21,144	0.01713	13.70
PRASADPUR	35,982	0.02790	22.32
TENTULIA	26,632	0.02257	18.06

Total for MURSHIDABAD - JIAGANJ PS :

0.16660

133.28

NABAGRAM PS

AMARKUNDU	11,156	0.00845	6.76
GURA - PASHLA	22,468	0.01781	14.25
HAZBIBIDANGA	12,571	0.00945	7.56
KIRITESWARI	22,386	0.02109	16.87
MAHURUL	23,210	0.01983	15.86
NABAGRAM	24,521	0.01965	15.72
NARAYANPUR	20,697	0.02041	16.33
PANCHGRAM	25,288	0.01825	14.60
RASULPUR	15,074	0.01367	10.94
SHIBPUR	19,237	0.01722	13.77

Total for NABAGRAM PS :

0.16583

132.66

NOWDA PS

BALI - I	16,867	0.01356	10.85
BALI - II	12,352	0.00972	7.78
CHANDPUR	18,934	0.01298	10.39
KEDARCHANDPUR - I	11,251	0.00902	7.22
KEDARCHANDPUR - II	16,177	0.01253	10.02
MADHUPUR	29,796	0.02200	17.60
NOWDA	27,717	0.01976	15.81
PATIKABARI	15,873	0.01161	9.29
RAIPUR	23,472	0.01873	14.99
SARBANGAPUR	23,807	0.01737	13.90

Total for NOWDA PS :

0.14729

117.83

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
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RAGHUNATHGANJ - I PS

DAFARPUR	23,296	0.01396	11.17
JAMUAR	21,217	0.01945	15.56
JARUR	30,168	0.01996	15.97
KANUPUR	26,213	0.01921	15.37
MIRZAPUR	24,847	0.01804	14.43
RANINAGAR	28,630	0.01807	14.46

Total for RAGHUNATHGANJ - I PS :**0.10869****86.95****RAGHUNATHGANJ - II PS**

BARASHIMUL - DAYARAMPUR	15,740	0.01623	12.99
GIRIA	12,704	0.00918	7.35
JOTEKAMAL	17,450	0.01355	10.84
KASHIADANGA	20,804	0.01678	13.43
LAXMIJOLA	22,604	0.02105	16.84
MITHIPUR	19,840	0.01539	12.32
SANMATINAGAR	20,320	0.01559	12.47
SEKENDRA	22,758	0.01927	15.42
SEKHALIPUR	19,946	0.01778	14.23
TEGHARI - I	20,364	0.01666	13.32

Total for RAGHUNATHGANJ - II PS :**0.16150****129.20****RANINAGAR - I PS**

HERAMPUR	26,541	0.02301	18.41
HURSHI	20,484	0.01703	13.62
ISLAMPUR CHAK	36,108	0.02244	17.95
LOCHANPUR	20,675	0.01922	15.38
PAHARPUR	25,541	0.02019	16.15
TENKARAIPUR	25,260	0.01891	15.13

Total for RANINAGAR - I PS :**0.12081****96.65****RANINAGAR - II PS**

KALINAGAR - I	16,543	0.01433	11.47
KALINAGAR - II	14,880	0.01259	10.07
KATLAMARI - I	16,518	0.01285	10.28
KATLAMARI - II	18,000	0.01460	11.68

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
BANSABATI	18,336	0.01712	13.70
HARUA	24,033	0.02093	16.74
NURPUR	30,137	0.02494	19.95
SADIKPUR	21,360	0.01920	15.36
Total for SUTI - I PS :		0.11590	92.72

SUTI - II PS

AURUNGABAD - I	12,099	0.00767	6.14
AURUNGABAD - II	20,049	0.01488	11.91
BAJITPUR	24,912	0.01722	13.78
JAGTAI - I	18,738	0.01612	12.90
JAGTAI - II	21,177	0.01471	11.77
KASHIMNAGAR	23,133	0.01705	13.64
LAXMIPUR	28,945	0.02483	19.87
MAHESAIL - I	22,087	0.01838	14.70
MAHESAIL - II	15,567	0.01339	10.71
UMRAPUR	26,510	0.02519	20.16
Total for SUTI - II PS :		0.16945	135.56

Total for MURSHIDABAD District : 4.41146 3,529.17

DISTRICT : NADIA**CHAKDAHA PS**

CHANDURIA - I	24,597	0.01529	12.23
CHANDURIA - II	7,192	0.00625	5.00
DEWLI	29,317	0.02251	18.01
DUBRA	26,941	0.02020	16.16
GHETUGACHHI	30,007	0.02264	18.11
HINGNARA	23,900	0.01999	15.99
KANCHRAPARA	28,374	0.02369	18.95
MADANPUR - I	27,267	0.01714	13.71
MADANPUR - II	17,089	0.01183	9.46
RAUTARI	18,365	0.01283	10.26
SAGUNA	31,808	0.02171	17.37
SARATI	9,924	0.00734	5.88
SHIMURALI	15,264	0.00995	7.96

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
HOGALBARIA	20,779	0.01858	14.86
JAMSHERPUR	27,622	0.02884	23.07
KARIMPUR - I	24,884	0.01794	14.35
KARIMPUR - II	24,213	0.01854	14.83
MADHUGARI	5,426	0.00686	5.49
PIPULBARIA	18,064	0.01773	14.19
SHIKARPUR	24,165	0.02066	16.53

Total for KARIMPUR - I PS : 0.14688 117.51

KARIMPUR - II PS

DHORADAHA - I	15,733	0.01685	13.48
DHORADAHA - II	16,892	0.01701	13.61
DIGHALKANDI	23,457	0.02438	19.51
MURUTIA	13,885	0.01271	10.17
NANDANPUR	27,723	0.02448	19.59
NARAYANPUR - I	18,606	0.01581	12.65
NARAYANPUR - II	16,394	0.01264	10.11
NATIDANGA - I	14,263	0.01108	8.86
NATIDANGA - II	15,425	0.01598	12.78
RAHAMATPUR	29,570	0.02673	21.38

Total for KARIMPUR - II PS : 0.17767 142.14

KRISHNAGANJ PS

BHAJANGHAT - TUNGI	17,493	0.01337	10.70
GOBINDOPUR	15,079	0.01413	11.30
JOYGHATA	19,820	0.01673	13.39
KRISHNAGANJ	23,080	0.01736	13.89
MATIARY - BANPUR	22,275	0.01604	12.83
SHIBNIBAS	15,074	0.01327	10.61
TALDAH - MAJDIA	20,538	0.01542	12.33

Total for KRISHNAGANJ PS : 0.10632 85.05

KRISHNAGAR - I PS

ASSANNAGAR	21,441	0.01791	14.32
BHALUKA	16,297	0.01262	10.10
BHANDERKHOLA	21,578	0.01669	13.35

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
BHATJUNGLA	33,076	0.02516	20.13
BHIMPUR	26,049	0.02321	18.56
CHAKDIGNAGAR	21,544	0.01592	12.74
DEYPARA	23,819	0.01768	14.14
DIGNAGAR	20,944	0.01447	11.58
DOGACHHI	33,124	0.02943	23.54
JOANIA	19,920	0.01740	13.92
PORAGACHHA	22,351	0.01705	13.64
RUIPUKUR	20,243	0.01673	13.38

Total for KRISHNAGAR - I PS : 0.22425 179.40

KRISHNAGAR - II PS

BELPUKUR	24,949	0.01723	13.78
DHUBULIA - I	19,320	0.01340	10.72
DHUBULIA - II	16,488	0.01241	9.93
NAOPARA - I	19,693	0.01505	12.04
NAOPARA - II	15,322	0.01129	9.03
SADHANPARA - I	15,824	0.01302	10.41
SADHANPARA - II	12,563	0.00956	7.65

Total for KRISHNAGAR - II PS : 0.09196 73.57

NABADWIP PS

BABLARI	7,696	0.00470	3.76
CHARMAJDIA CHARBRAHMANAGAR	12,111	0.00702	5.62
FAKIRDANGA GHOLAPARA	10,261	0.00909	7.27
MAHISURA	11,505	0.00918	7.34
MAJDIA PANSILA	22,243	0.01885	15.08
MAYAPUR BAMANPUKUR - I	17,961	0.01451	11.61
MAYAPUR BAMANPUKUR - II	14,061	0.01287	10.29
SWARUPGANJ	25,969	0.01757	14.06

Total for NABADWIP PS : 0.09379 75.03

NAKASHIPARA PS

BETHUADAHARI - I	25,416	0.01951	15.61
BETHUADAHARI - II	19,102	0.01531	12.24
BIKRAMPUR	26,824	0.02762	22.10

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
JUGALKISHORE	21,723	0.01499	11.99
KAMALPUR	33,724	0.02481	19.84
MAJHERGRAM	25,671	0.02041	16.33
NOKARI	23,816	0.01650	13.20
RAGHUNATHPUR - HIJULI - I	19,056	0.01293	10.34
RAGHUNATHPUR - HIJULI - II	17,015	0.01209	9.67
SHYAMNAGAR	14,260	0.00924	7.39

Total for RANAGHAT - II PS : 0.24033 192.27

SANTIPUR PS

ARBANDI - I	17,874	0.01321	10.57
ARBANDI - II	18,549	0.01344	10.75
BABLA	24,928	0.01812	14.50
BAGANCHRA	16,601	0.01444	11.55
BELGORIA - I	24,146	0.01583	12.67
BELGORIA - II	18,385	0.01295	10.36
FULIA TOWNSHIP	7,645	0.00469	3.75
GAYESHPUR	20,786	0.01594	12.75
HARIPUR	35,476	0.02581	20.65
NABLA	32,928	0.02146	17.17

Total for SANTIPUR PS : 0.15589 124.71

TEHATTA - I PS

BETAI - I	17,044	0.01526	12.20
BETAI - II	20,337	0.01879	15.03
CHANDERGHAT	15,558	0.01225	9.80
CHHITKA	28,599	0.02258	18.07
KANAINAGAR	24,482	0.02060	16.48
NATNA	25,364	0.02011	16.09
PATHARGHATA - I	14,308	0.00991	7.93
PATHARGHATA - II	14,262	0.00992	7.93
RAGHUNATHPUR	15,447	0.01097	8.78
SHYAMNAGAR	18,825	0.01391	11.13
TEHATTA	23,263	0.01566	12.53

Total for TEHATTA - I PS : 0.16998 135.98

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
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TEHATTA - II PS

BARNIA	22,901	0.01707	13.66
GOPINATHPUR	17,022	0.01233	9.86
HANSPUKURIA	17,074	0.01166	9.33
PALASHIPARA	21,431	0.01403	11.22
PALSUNDA - I	17,332	0.01123	8.98
PALSUNDA - II	12,876	0.01001	8.00
SAHEBNAGAR	25,495	0.01742	13.93

Total for TEHATTA - II PS : 0.09375 75.00

Total for NADIA District : 3.11886 2,495.09

DISTRICT : NORTH 24 PARGANAS**AMDANGA PS**

ADHATA	19,693	0.01525	12.20
AMDANGA	17,152	0.01476	11.81
BERABERIA	23,910	0.02023	16.19
BODAI	17,196	0.01139	9.11
CHANDIGARH	22,657	0.01814	14.51
MARICHA	22,581	0.01934	15.47
SADHANPUR	18,555	0.01462	11.69
TARABERIA	24,048	0.01869	14.95

Total for AMDANGA PS : 0.13243 105.94

BADURIA PS

ATURIA	21,652	0.01613	12.91
BAGJOLA	19,912	0.01584	12.67
BAJITPUR	15,572	0.01153	9.22
CHANDIPUR	21,120	0.01541	12.33
CHATRA	22,690	0.01881	15.04
JADURHATI DAKSHIN	19,704	0.01434	11.47
JADURHATI UTTAR	19,616	0.01610	12.88
JAGANNATHPUR	14,764	0.01125	9.00
JASAIKATI ATGHORA	20,713	0.01818	14.55
NAYABASTIA MILONI	12,982	0.00875	7.00
RAGHUNATHPUR	16,747	0.01261	10.09

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
RAMCHANDRAPUR UDAY	16,997	0.01199	9.59
SAYESTANAGAR - I	15,784	0.01490	11.92
SAYESTANAGAR - II	9,385	0.00674	5.39

Total for BADURIA PS : 0.19257 154.06

BAGDAH PS

ASHARU	27,760	0.02273	18.18
BAGDAH	23,747	0.01875	15.00
BOYRA	25,991	0.01875	15.00
HELENCHA	19,879	0.01491	11.93
KONIARA - I	15,986	0.01279	10.23
KONIARA - II	19,488	0.01508	12.07
MALIPOTA	29,019	0.02356	18.85
RANGHAT	27,723	0.02214	17.71
SINDRANI	30,221	0.02321	18.57

Total for BAGDAH PS : 0.17191 137.53

BARASAT - I PS

CHHOTOJAGULIA	37,846	0.02453	19.62
DUTTAPUKUR - I	24,944	0.01371	10.97
DUTTAPUKUR - II	23,183	0.01645	13.16
ICHAPUR NILGANJ	28,877	0.01949	15.59
KADAMBAGACHI	37,929	0.02901	23.21
KASHIMPUR	33,432	0.02142	17.14
KOTRA	25,781	0.01952	15.61
PASCHIM KHILKAPUR	17,846	0.01342	10.73
PURBA KHILKAPUR	8,237	0.00543	4.34

Total for BARASAT - I PS : 0.16298 130.38

BARASAT - II PS

CHANDIGARH - ROHANDA	31,025	0.02181	17.45
DADPUR	30,785	0.02179	17.43
FALTI BELIAGHATA	25,392	0.01786	14.29
KEMIA KHAMARPARA	19,444	0.01213	9.70
KIRTIPUR - I	19,265	0.01331	10.65
KIRTIPUR - II	15,305	0.01132	9.06

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
SASHAN	27,882	0.02150	17.20

Total for BARASAT - II PS : 0.11971 95.77

BARRACKPORE - I PS

JETIA	23,709	0.01410	11.28
KAMPA CHAKLA	18,502	0.01051	8.41
KOWGACHHI - I	26,958	0.01572	12.58
KOWGACHHI - II	15,425	0.01020	8.16
MAJHIPARA PALASHI	19,546	0.01341	10.73
MAMUDPUR	26,773	0.01899	15.19
PANPUR KEUTIA	13,788	0.00971	7.76
SHIBDASPUR	12,346	0.01010	8.08

Total for BARRACKPORE - I PS : 0.10274 82.20

BARRACKPORE - II PS

BANDIPUR	14,778	0.00910	7.28
BILKANDA - I	25,966	0.01619	12.96
BILKANDA - II	30,237	0.02002	16.01
MOHANPUR	37,669	0.02175	17.40
PATULIA	28,298	0.01591	12.73
SEWLI	21,879	0.01483	11.86

Total for BARRACKPORE - II PS : 0.09780 78.24

BASIRHAT - I PS

GACHHA - AKHARPUR	17,972	0.01406	11.25
GOTRA	26,658	0.02054	16.43
ITINDA PANITOR	20,109	0.01500	12.00
NIMDARIA - KODALIA	20,869	0.01493	11.94
PIFA	24,407	0.01860	14.88
SANGRAMPUR - SHIBHATI	18,898	0.01500	12.00
SANKCHURA - BAGUNDI	18,828	0.01507	12.05

Total for BASIRHAT - I PS : 0.11319 90.55

BASIRHAT - II PS

BEGAMPUR - BIBIPUR	22,683	0.01722	13.78
CHAITA	24,231	0.02043	16.34
CHAMPAPUKUR	23,118	0.01821	14.57

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
DEGANGA - II	16,665	0.01127	9.02
HADIPUR JHIKRA - I	14,672	0.01192	9.54
HADIPUR JHIKRA - II	16,945	0.01303	10.42
KOLSUR	19,634	0.01352	10.82
NOOR NAGAR	29,045	0.01961	15.69
SOHAI SWETPUR	23,629	0.01707	13.66

Total for DEGANGA PS : 0.19546 156.36

GAIGHATA PS

CHANDPARA	33,128	0.02129	17.03
DHARMAPUR - I	19,176	0.01297	10.37
DHARMAPUR - II	19,380	0.01578	12.62
DOOMA	30,475	0.02154	17.23
FULSARA	22,609	0.01608	12.86
ICHHAPUR - I	17,637	0.01061	8.49
ICHHAPUR - II	25,770	0.01922	15.37
JALESWAR - I	16,101	0.01113	8.90
JALESWAR - II	16,706	0.01467	11.73
JHOWDANGA	21,489	0.01505	12.04
RAMNAGAR	20,492	0.01621	12.97
SIMULPUR	27,970	0.02047	16.38
SUTIA	29,655	0.02437	19.49

Total for GAIGHATA PS : 0.21936 175.49

HABRA - I PS

BERGOOM - I	15,409	0.01231	9.84
BERGOOM - II	21,412	0.01467	11.74
KUMRA	32,909	0.02834	22.67
MACHLANDAPUR - I	32,009	0.02332	18.65
MACHLANDAPUR - II	25,447	0.02015	16.12
PRITHIBA	33,817	0.02525	20.20
ROUTARA	27,168	0.01896	15.16

Total for HABRA - I PS : 0.14299 114.39

HABRA - II PS

BANSPOLE	7,120	0.00701	5.61
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Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
HINGALGANJ	15,952	0.01066	8.53
JOGESHGANJ	19,927	0.01993	15.95
KALITALA	16,682	0.01659	13.28
RUPAMARI	12,827	0.01461	11.69
SAHEBKHALI	16,768	0.01719	13.75
SANDELERBILL	20,831	0.02044	16.35

Total for HINGALGANJ PS : 0.15214 121.71

MINAKHAN PS

ATPUKUR	17,823	0.01888	15.10
BAMANPUKUR	21,708	0.01972	15.78
CHAITAL	21,506	0.02318	18.55
CHAMPALI	18,122	0.01779	14.23
DHUTURDAHA	17,977	0.01610	12.88
KUMARJOLE	23,994	0.02052	16.41
MINAKHAN	29,222	0.02179	17.43
MOHANPUR	18,613	0.01859	14.87

Total for MINAKHAN PS : 0.15656 125.25

RAJARHAT PS

CHANDPUR	32,048	0.02492	19.94
JYANGRA - HATIARA - II	28,892	0.02155	17.24
MOHISBATHAN - II	9,694	0.00691	5.52
PATHARGHATA	24,703	0.01935	15.48
RAJARHAT - BISHNUPUR - I	29,796	0.01729	13.83
RAJARHAT - BISHNUPUR - II	20,248	0.01378	11.03

Total for RAJARHAT PS : 0.10380 83.04

SANDESKHALI - I PS

BOYERMARI - I	14,570	0.01400	11.20
BOYERMARI - II	16,361	0.01756	14.05
HATGACHI	17,285	0.01749	13.99
KALINAGAR	21,160	0.02870	22.96
NAZAT - I	9,072	0.01063	8.51
NAZAT - II	24,546	0.02640	21.12
SARBERIA AGARHATI	20,172	0.01964	15.71

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
SEHARA RADHANAGAR	17,310	0.01993	15.94

Total for SANDESHKHALI - I PS : 0.15435 123.48

SANDESHKHALI - II PS

BERMAJUR - I	10,895	0.01134	9.07
BERMAJUR - II	15,932	0.01493	11.95
DURGAMANDAP	21,224	0.02336	18.69
JELIAKHALI	18,736	0.02059	16.47
KHULNA	16,196	0.01533	12.27
KORAKATI	20,120	0.02122	16.97
MONIPUR	17,444	0.02181	17.44
SANDESHKHALI	15,771	0.01839	14.71

Total for SANDESHKHALI - II PS : 0.14698 117.58

SWARUPNAGAR PS

BALTI - NITYANANDAKATI	19,293	0.01454	11.63
BANKRA - GOKULPUR	20,410	0.01830	14.64
BITHARI - HAKIMPUR	29,239	0.02074	16.59
CHARGHAT	21,875	0.01651	13.21
GOBINDAPUR	29,909	0.02285	18.28
KAIJURI	14,393	0.01301	10.40
SAGUNA	23,265	0.01767	14.13
SARAPUL - NIRMAN	21,606	0.01584	12.67
SWARUPNAGAR - BANGLANI	26,700	0.02340	18.72
TEPUL - MIRJAPUR	19,918	0.01280	10.24

Total for SWARUPNAGAR PS : 0.17565 140.52

Total for NORTH 24 PARGANAS District : 3.37590 2,700.72

DISTRICT : PASCHIM MEDINIPUR

BINPUR - I PS

ANDHARIA	11,708	0.01270	10.16
BELATIKRI	16,067	0.01872	14.98
BINPUR	15,607	0.01593	12.74
BOITA	13,142	0.01385	11.08
DAHJURI	12,731	0.01352	10.82
DHARAMPUR	11,681	0.01275	10.20

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
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DANTAN - I PS

ALIKOSHA	17,709	0.02132	17.06
ANGUA	18,010	0.01680	13.44
ANIKOLA	16,847	0.01671	13.37
CHAK ISMAILPUR	19,135	0.01741	13.93
DANTAN - I	13,745	0.01078	8.62
DANTAN - II	12,274	0.01021	8.17
MANOHARPUR	16,587	0.01609	12.87
SALIKOTHA	21,842	0.01731	13.85
TARARUI	15,227	0.01506	12.05

Total for DANTAN - I PS : 0.14168 113.34

DANTAN - II PS

HARIPUR	24,078	0.02154	17.24
JENKAPUR	16,788	0.01549	12.39
POROLDA	19,675	0.01812	14.49
SABRA	20,450	0.01835	14.68
SAURI - KOTBAR	17,087	0.01523	12.19
TALDA	15,016	0.01492	11.94
TURKA	21,266	0.01894	15.15

Total for DANTAN - II PS : 0.12259 98.07

DASPUR - I PS

BASUDEVPUR	20,935	0.01567	12.53
DASPUR - I	17,330	0.01132	9.06
DASPUR - II	16,807	0.01016	8.13
NANDANPUR - I	12,510	0.00897	7.18
NANDANPUR - II	14,824	0.01125	9.00
NIJ - NARAJOLE	26,028	0.02191	17.53
PANCHBERIA	15,987	0.01101	8.81
RAJNAGAR	24,058	0.01742	13.94
SARBERIA - I	13,042	0.00991	7.93
SARBERIA - II	14,253	0.01138	9.10

Total for DASPUR - I PS : 0.12900 103.20

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
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DASPUR - II PS

BENAI	14,901	0.00871	6.97
CHAIPAT	14,753	0.00884	7.07
DUDKURMA	19,001	0.01164	9.31
GOCHATI	15,515	0.00938	7.51
GOURA	17,038	0.01125	9.00
JOTEGHANASHYAM	21,138	0.01212	9.70
KAMALPUR	16,311	0.00992	7.93
KHANJAPUR	13,588	0.00834	6.67
KHEPUT DAKSHINBARH	10,806	0.00667	5.33
KHUKURDAHA	14,419	0.00887	7.10
NEMAI	10,598	0.00662	5.29
PALASPAI	12,654	0.00718	5.75
RANICHAK	9,576	0.00579	4.63
SAHACHAK	15,789	0.00914	7.31

Total for DASPUR - II PS :**0.12446****99.57****DEBRA PS**

BHABANIPUR	20,511	0.01835	14.68
BHARATPUR	17,493	0.01656	13.25
DEBRA - I	13,479	0.01109	8.87
DEBRA - II	14,664	0.01340	10.72
DUAN - I	16,052	0.01424	11.39
DUAN - II	14,097	0.00977	7.81
GOLGRAM	21,815	0.01911	15.28
JALIMANDA	21,999	0.02349	18.79
KHANAMOHAN	19,072	0.01851	14.81
MALIGHATI	19,176	0.01530	12.24
RADHAMOHANPUR - I	16,626	0.01400	11.20
RADHAMOHANPUR - II	13,687	0.01141	9.13
SATYAPUR	23,429	0.02159	17.28
SNARPUR - LOWADA	23,120	0.02082	16.65

Total for DEBRA PS :**0.22764****182.11**

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
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GARHBETA - I PS

AGRA	12,670	0.01185	9.48
AMKOPA	19,275	0.01803	14.43
AMLAGORAH	28,153	0.02196	17.57
BARAMURAH	13,642	0.01117	8.93
BENACHAPRA	13,009	0.01247	9.98
DHADIKA	13,859	0.01268	10.14
GARANGA	15,353	0.01370	10.96
GARHBETA	16,395	0.01186	9.49
KADRA UTTARBIL	16,461	0.01425	11.40
KHARKUSMA	19,821	0.01789	14.32
SANDHIPUR	15,821	0.01445	11.56
SHYAMNAGAR	15,943	0.01272	10.18

Total for GARHBETA - I PS : 0.17303 138.43

GARHBETA - II PS

AMLASULI	14,034	0.01306	10.45
GOALTORE	14,148	0.01204	9.63
GOHALDANGA	11,865	0.01264	10.11
JIRAPARA	13,084	0.01410	11.28
JOGARDANGA	12,435	0.01283	10.26
MAKLI	12,782	0.01382	11.06
PATHARPARA	12,459	0.01294	10.35
PIASALA	16,634	0.01518	12.14
PINGBONI	11,948	0.01146	9.17
SARBOT	11,714	0.01181	9.45

Total for GARHBETA - II PS : 0.12988 103.90

GARHBETA - III PS

AMSOLE	14,126	0.01329	10.63
KARSA	20,569	0.02132	17.06
NALBONA	12,646	0.01408	11.27
NAYABASAT	13,853	0.01323	10.58
RASKUNDU	12,848	0.01219	9.75
SANKARKATA	25,855	0.02104	16.83

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
TAPSIA	14,916	0.01425	11.40

Total for GOPIBALLAVPUR - II PS : 0.09251 74.01

JAMBONI PS

CHILKIGARH	7,940	0.00906	7.25
CHINCHARA	12,131	0.01199	9.59
DHARSHA	9,251	0.01089	8.71
DUBRA	8,763	0.01013	8.11
GIDHNI	12,324	0.01252	10.01
JAMBONI	9,223	0.01150	9.20
KAPGARI	12,213	0.01459	11.67
KENDDANGRI	9,993	0.01237	9.90
LALBUNDH	8,746	0.01144	9.16
PARIHATI	11,134	0.01261	10.09

Total for JAMBONI PS : 0.11710 93.68

JHARGRAM PS

AGUIBONI	9,473	0.00952	7.61
BANDHGORA	18,770	0.02116	16.93
CHANDRI	9,431	0.01298	10.39
CHUBKA	13,885	0.01317	10.54
DUDKUNDI	7,030	0.00880	7.04
LODHASULI	10,741	0.01261	10.09
MANIKPARA	18,135	0.01819	14.55
NEDABAHARA	7,423	0.00943	7.54
PATASIMUL	9,034	0.01066	8.53
RADHANAGAR	17,639	0.01871	14.97
SALBONI	8,886	0.00877	7.02
SAPDHARA	10,414	0.01214	9.71
SARDIHA	12,470	0.01266	10.13

Total for JHARGRAM PS : 0.16881 135.05

KESHIARY PS

BAGHASTHY	16,323	0.01565	12.52
GAGANESWAR	13,867	0.01471	11.77
GHRITAGRAM	11,703	0.01273	10.19

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
GRAMRAJ	14,957	0.01501	12.01
HEMCHANDRA	18,591	0.01737	13.90
KASHIPUR	14,510	0.01621	12.97
KHURSI	17,370	0.01593	12.74
KUNARPUR	12,864	0.01384	11.07
KUSHBASAN	18,958	0.01702	13.61
MANNYA	17,572	0.01677	13.41
MOKRAMPUR	19,153	0.02303	18.43
NARAYANGARH	21,631	0.02222	17.77
NARMA	15,716	0.01628	13.02
PAKURSENI	11,846	0.01157	9.26
RANISARAI	14,375	0.01547	12.37
TUTRANGA	18,046	0.01611	12.89

Total for NARAYANGARH PS : 0.26225 209.80

NAYAGRAM PS

ARRAH	12,377	0.01765	14.12
BALIGERIA	14,146	0.01859	14.87
BARAKHANKRI	10,988	0.01600	12.80
BARANEGUI	8,759	0.01239	9.91
BERAJAL	8,143	0.01027	8.22
CHANDABILLA	9,033	0.01281	10.24
CHANDRAREKHA	6,783	0.01020	8.16
JAMIRAPAL	8,183	0.01016	8.13
KHARIKAMATHANI	17,131	0.02015	16.12
MALAM	9,082	0.01429	11.43
NAYAGRAM	10,925	0.01441	11.53
PATINA	8,387	0.01100	8.80

Total for NAYAGRAM PS : 0.16791 134.33

PINGLA PS

DHANESWARPUR	14,500	0.01266	10.13
GOBARDHANPUR	16,761	0.01442	11.54
JALCHAK - I	13,208	0.01282	10.26
JALCHAK - II	14,905	0.01175	9.40

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
JAMNA	21,013	0.01766	14.12
KARKAI	14,538	0.01260	10.08
KHIRAI	15,923	0.01354	10.83
KUSUMDA	18,645	0.01892	15.13
MALIGRAM	23,067	0.01863	14.90
PINDRUI	18,506	0.01675	13.40

Total for PINGLA PS : 0.14974 119.79

SABANG PS

BALPAI	17,430	0.01324	10.59
BHEMUA	17,676	0.01477	11.81
BISHNUPUR	21,907	0.02258	18.06
BURAL	17,878	0.01404	11.23
CHAULKURI	14,809	0.01377	11.02
DANRRA	19,231	0.02092	16.73
DASAGRAM	15,557	0.01364	10.91
DEBHOG	20,489	0.01797	14.38
MOHAR	23,473	0.01962	15.70
NARAYANBARH	17,215	0.01441	11.53
NAWGAN	15,268	0.01313	10.50
SABANG	21,389	0.01654	13.23
SARTA	16,364	0.01369	10.95

Total for SABANG PS : 0.20831 166.65

SALBONI PS

BANKIBANDH	18,659	0.01637	13.10
BHIMPUR	13,816	0.01360	10.88
BISHNUPUR	15,151	0.01420	11.36
DEBAGRAM	16,503	0.01604	12.83
GARMAL	15,430	0.01554	12.43
KARNAGARH	19,179	0.01591	12.73
KASHIJORA	16,134	0.01761	14.09
LALGERIA	14,856	0.01508	12.07
SALBONI	20,620	0.01698	13.58

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
SATPATI	14,900	0.01336	10.69

Total for SALBONI PS : 0.15470 123.76

SANKRAIL PS

ANDHARI	8,462	0.00918	7.34
CHHATRI	9,352	0.01023	8.18
DHANGHORI	8,208	0.00935	7.48
KHUDMARAI	8,047	0.00987	7.90
KULTIKRI	9,627	0.00951	7.61
LAUDAHA	10,039	0.01189	9.51
PATHRA	10,515	0.01167	9.34
RAGRA	11,729	0.01168	9.34
ROHINI	15,946	0.01624	12.99
SANKRAIL	10,709	0.01318	10.54

Total for SANKRAIL PS : 0.11280 90.24

Total for PASCHIM MEDINIPUR District : 4.31794 3,454.35

DISTRICT : PURBA MEDINIPUR

BHAGWANPUR - I PS

BENUDIA	23,437	0.01785	14.28
BHAGWANPUR	21,561	0.01842	14.73
BIBHISANPUR	22,167	0.01693	13.54
GURGRAM	23,368	0.02259	18.07
KAJLAGARH	25,026	0.02351	18.81
KAKRA	12,094	0.01032	8.25
KOTHBARH	25,015	0.02174	17.39
MAHAMMADPUR - I	12,624	0.01262	10.09
MAHAMMADPUR - II	12,709	0.01140	9.12
SIMULIA	20,897	0.01650	13.20

Total for BHAGWANPUR - I PS : 0.17186 137.49

BHAGWANPUR - II PS

ARJUNNAGAR	19,348	0.02024	16.19
BAROJ	19,363	0.01763	14.11
BASUDEBBERIA	18,783	0.01696	13.57
GARBARI - I	15,696	0.01249	9.99

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
SARBADOY	14,756	0.01096	8.77

Total for EGRA - II PS : 0.12332 98.65

HALDIA PS

BARUTTARHINGLY	25,089	0.01853	14.82
CHAKDWIPA	17,888	0.01145	9.16
DEBHOG	13,407	0.00921	7.37
DEULPOTA	25,235	0.01678	13.42

Total for HALDIA PS : 0.05596 44.77

KHEJURI - I PS

BIRBANDAR	20,845	0.01866	14.92
HERIA	23,342	0.02022	16.18
KALAGECHIA	17,114	0.01462	11.70
KAMARDA	15,573	0.01129	9.03
LAKSHI	17,012	0.01449	11.59
TIKASHI	20,757	0.01812	14.50

Total for KHEJURI - I PS : 0.09740 77.92

KHEJURI - II PS

BARATALA	20,750	0.02068	16.54
HALUDBARI	22,285	0.02353	18.82
JANKA	24,771	0.02489	19.91
KHEJURI	23,090	0.02256	18.05
NIJKASBA	26,542	0.02637	21.09

Total for KHEJURI - II PS : 0.11802 94.42

MAHISADAL PS

AMRITBERIA	17,343	0.01196	9.57
BETKUNDU	24,078	0.01680	13.44
GARKMALPUR	18,036	0.01201	9.61
ITAMOGRA - I	15,308	0.01102	8.82
ITAMOGRA - II	14,848	0.00976	7.81
KISMAT NAIKUNDI	17,881	0.01104	8.83
LAKSHYA - I	14,980	0.01210	9.68
LAKSHYA - II	12,868	0.01021	8.16
NATSHAL - I	14,616	0.00970	7.76

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
GOKULNAGAR	19,446	0.01872	14.97
HARIPUR	13,516	0.01113	8.91
KALICHARANPUR	16,729	0.01506	12.05
KENDEMARI JALPAI	20,314	0.01663	13.31
MAHAMMADPUR	16,401	0.01337	10.70
NANDIGRAM	15,780	0.01197	9.57
SAMSABAD	16,232	0.01346	10.77
SONACHURA	16,513	0.01864	14.91

Total for NANDIGRAM - I PS : 0.15238 121.91

NANDIGRAM - II PS

AMDABAD - I	13,674	0.01316	10.52
AMDABAD - II	14,363	0.01370	10.96
BIRULIA	21,488	0.01847	14.78
BOYAL - I	11,386	0.00909	7.27
BOYAL - II	14,866	0.01204	9.63
KHODAMBARI - I	13,296	0.00999	7.99
KHODAMBARI - II	15,564	0.01177	9.41

Total for NANDIGRAM - II PS : 0.08821 70.57

PANSKURA - I PS

CHAITANYAPUR - I	13,611	0.01060	8.48
CHAITANYAPUR - II	14,078	0.01063	8.50
GHOSHPUR	19,336	0.01603	12.82
GOBINDANAGAR	27,098	0.02112	16.89
HAUR	24,145	0.02026	16.20
KESHAPAT	25,892	0.01975	15.80
KHANDAKHOLA	16,715	0.01323	10.59
MYSORA	26,513	0.02222	17.78
PANSKURA - I	12,379	0.00793	6.35
PRATAPPUR - I	9,418	0.00700	5.60
PRATAPPUR - II	7,388	0.00629	5.04
PURUSOTTAMPUR	15,268	0.01099	8.79
RADHABALLAVCHAK	18,659	0.01423	11.38

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
PATASPUR	21,087	0.01625	13.00
SOUTHKHANDA	21,683	0.01761	14.09
SRIRAMPUR	18,893	0.01335	10.68

Total for PATASHPUR - II PS : 0.11715 93.72

RAMNAGAR - I PS

BADHIA	25,002	0.01913	15.30
BASANTAPUR	17,673	0.01230	9.84
GOBRA	16,797	0.01277	10.22
HALDIA - I	12,662	0.00913	7.30
HALDIA - II	15,259	0.01035	8.28
PADIMA - I	14,689	0.01038	8.30
PADIMA - II	14,630	0.00979	7.83
TALGACHARI - I	14,761	0.00954	7.63
TALGACHARI - II	13,940	0.01123	8.99

Total for RAMNAGAR - I PS : 0.10462 83.70

RAMNAGAR - II PS

BADALPUR	14,840	0.01061	8.49
BALISAI	15,116	0.00933	7.46
DEPAL	15,110	0.00958	7.67
KADUA	14,003	0.00946	7.56
KALINDI	22,010	0.01624	12.99
MAITHANA	17,857	0.01194	9.55
PALDHUI	19,938	0.01357	10.86
SATILAPUR	18,495	0.01298	10.39

Total for RAMNAGAR - II PS : 0.09371 74.97

SAHID MATANGINI PS

BALLUK - I	15,787	0.01116	8.93
BALLUK - II	15,087	0.01143	9.15
DHALHARA	25,340	0.02109	16.87
KAKHARDA	24,940	0.01832	14.66
KHARUI - I	15,026	0.01130	9.04
KHARUI - II	13,090	0.01039	8.31
RAGHUNATHPUR - I	14,492	0.01182	9.45

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
RAGHUNATHPUR - II	14,005	0.01204	9.63
SANTIPUR - I	19,151	0.01310	10.48
SANTIPUR - II	19,389	0.01449	11.59

Total for SAHID MATANGINI PS : 0.13514 108.11

SUTAHATA PS

ASHADTALIA	6,309	0.00409	3.27
CHAITANYAPUR	26,200	0.01875	15.00
GUABERIA	22,935	0.01777	14.21
HOREKHALI	19,757	0.01535	12.28
JOYNAGAR	9,600	0.00800	6.40
KUKRAHATI	21,537	0.01740	13.92

Total for SUTAHATA PS : 0.08136 65.09

TAMLUK PS

ANANTAPUR - I	13,660	0.01088	8.70
ANANTAPUR - II	16,547	0.01244	9.95
BISHNUBAR - I	12,641	0.00958	7.67
BISHNUBAR - II	13,159	0.01008	8.06
NILKUNTHIA	26,118	0.02066	16.53
PADUMPUR - I	19,103	0.01615	12.92
PADUMPUR - II	17,130	0.01304	10.44
PIPULBERIA - I	14,349	0.00981	7.85
PIPULBERIA - II	13,880	0.00937	7.49
SRIRAMPUR - I	16,489	0.01363	10.90
SRIRAMPUR - II	13,722	0.01236	9.89
UTTAR SONAMUI	27,624	0.01901	15.21

Total for TAMLUK PS : 0.15701 125.61

Total for PURBA MEDINIPUR District : 3.18567 2,548.53

DISTRICT : PURULIA**ARSHA PS**

ARSHA	21,707	0.02173	17.38
BELDIH	13,970	0.01545	12.36
CHATUHANSA	15,449	0.01866	14.93
HENSLA	14,833	0.01532	12.25

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
HETGUGUI	13,092	0.01628	13.02
MANKIARY	13,331	0.01537	12.29
PUARA	15,440	0.01763	14.11
SIRKABAD	21,326	0.02307	18.46

Total for ARSHA PS : 0.14350 114.80

BAGHMUNDI PS

AJODHYA	9,382	0.01664	13.31
BAGHMUNDI	18,931	0.01892	15.14
BIRGRAM	12,040	0.01336	10.69
BURDA - KALIMATI	13,928	0.01515	12.12
MATHA	10,297	0.01262	10.10
SERENGDH	13,842	0.01386	11.09
SINDRI	14,403	0.01563	12.51
TUNTURI - SUISA	19,625	0.02091	16.73

Total for BAGHMUNDI PS : 0.12710 101.68

BALARAMPUR PS

BALARAMPUR	21,827	0.01311	10.49
BARA - URMA	16,588	0.01602	12.82
BELA	16,379	0.01953	15.63
DARDA	13,159	0.01521	12.17
GENRUA	17,400	0.01940	15.52
GHATBERA KEROWA	17,003	0.02255	18.04
TENTLOW	15,746	0.01564	12.51

Total for BALARAMPUR PS : 0.12148 97.18

BANDWAN PS

BANDWAN	15,076	0.01896	15.17
CHIRUDH	9,688	0.01373	10.98
DHADKA	10,037	0.01456	11.65
GURUR	10,835	0.01265	10.12
KUCHIA	10,537	0.01708	13.66
KUILAPAL	6,645	0.00916	7.33
KUMRA	8,568	0.01536	12.29

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
SUPUDIHI	12,308	0.01475	11.80

Total for BANDWAN PS : 0.11623 92.99

BARABAZAR PS

BANJORA	12,187	0.01416	11.33
BANSBERA	13,172	0.01583	12.66
BARABAZAR	14,077	0.01159	9.27
BERADA	11,189	0.01193	9.54
BHAGABANDH	19,912	0.02174	17.39
DHELATBAMU	12,623	0.01504	12.03
LATPADA	16,059	0.01925	15.40
SINDRI	16,930	0.02232	17.86
SUKURHUTU	14,803	0.01545	12.36
TUMRASOLE	15,975	0.01789	14.31

Total for BARABAZAR PS : 0.16520 132.16

HURA PS

CHATUMADAR	10,487	0.01479	11.83
DALDALI	12,953	0.01414	11.32
HURA	13,103	0.01401	11.20
JABARRAH	11,840	0.01373	10.98
KALABANI	14,618	0.01837	14.70
KESHERGARH	11,762	0.01423	11.38
LADHURKA	11,533	0.01315	10.52
LAKHANPUR	12,503	0.01329	10.63
MANGURIA - LALPUR	14,424	0.01572	12.58
RAKHERA - BISPURIA	14,220	0.01419	11.35

Total for HURA PS : 0.14562 116.50

JHALDA - I PS

HENSAHATU	9,893	0.01109	8.87
ICHAG	12,788	0.01290	10.32
ILOO - JARGO	10,787	0.00991	7.93
JHALDA - DARDA	15,094	0.01334	10.67
KALMA	11,924	0.01233	9.86
MARU - MOSINA	10,315	0.00859	6.87

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
MATHARI - KHAMAR	9,755	0.01140	9.12
NAYADIH	9,596	0.00957	7.66
PUSTI	13,115	0.01526	12.21
TULIN	12,481	0.00958	7.67

Total for JHALDA - I PS : 0.11398 91.18

JHALDA - II PS

BAMNIYA - BELYADIH	14,857	0.01437	11.50
BEGUNKODAR	13,108	0.01420	11.36
CHEKIYA	10,244	0.00924	7.39
CHITMU	16,782	0.02002	16.01
HIRAPUR - ADARDIH	15,985	0.01663	13.30
MAJHIDIH	10,291	0.01195	9.56
NOWAHATU	18,389	0.01802	14.41
RIGID	10,495	0.01239	9.91
TATUARA	13,563	0.01548	12.38

Total for JHALDA - II PS : 0.13229 105.83

JOYPUR PS

BARAGRAM	14,252	0.01498	11.99
GHAGRA	14,260	0.01651	13.20
JOYPUR	19,650	0.01732	13.86
MUKUNDAPUR	15,594	0.01533	12.27
ROPO	14,997	0.01529	12.23
SIDHI - JAMRA	17,532	0.01777	14.21
UPANKAHAN	15,483	0.01588	12.70

Total for JOYPUR PS : 0.11308 90.46

KASHIPUR PS

AGARDIH - CHITRA	13,199	0.01711	13.69
BARRAH	13,031	0.01700	13.60
BEKO	15,478	0.01265	10.12
GAGNABAD	13,209	0.01541	12.33
GORANGDIH	14,200	0.01911	15.29
HADALDA - UPARRAH	11,146	0.01560	12.48
KALIDAHA	10,964	0.01498	11.98

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
KASHIPUR	15,211	0.01349	10.79
MANIHARA	9,752	0.01080	8.64
RANGAMATI - RANJANDIH	11,221	0.01480	11.84
SIMLA - DHANARA	11,669	0.01633	13.06
SONAIJURI	12,424	0.01493	11.94
SONATHALI	13,503	0.01693	13.54

Total for KASHIPUR PS : 0.19914 159.31

MANBAZAR - I PS

BAMNI - MAJHIHARA	11,434	0.01443	11.55
BARAMASYA - RAMNAGAR	10,417	0.01242	9.93
BHALUBASA	11,294	0.01271	10.17
BISRI	14,988	0.01835	14.68
CHANDRA - PAIRACHALI	11,193	0.01351	10.81
DHANARA	9,837	0.01248	9.98
GOPALNAGAR	14,785	0.01631	13.05
JITUJURI	13,646	0.01557	12.45
KAMTA - JANGIDIRI	13,341	0.01524	12.19
MANBAZAR	16,666	0.01477	11.81

Total for MANBAZAR - I PS : 0.14578 116.62

MANBAZAR - II PS

ANKRO - BARAKADAM	17,076	0.02009	16.08
BARGORIA - JAMTORIA	9,894	0.01254	10.03
BARI - JAGDA	12,210	0.01358	10.87
BORO - JARAGARA	13,108	0.01600	12.80
BURI - BANDH	10,626	0.01445	11.56
DIGHI	12,208	0.01632	13.06
KUMARI	10,131	0.01437	11.49

Total for MANBAZAR - II PS : 0.10736 85.89

NETURIA PS

BHAMURIA	10,119	0.00933	7.46
DIGHA	13,450	0.01437	11.50
GUNIARA	9,619	0.01307	10.45
JANARDANDIH	10,835	0.01279	10.23

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
RAIBANDH	13,931	0.01503	12.02
SALTORE	20,799	0.01450	11.60
SARBARI	11,896	0.01288	10.30

Total for NETURIA PS : 0.09196 73.57

PARA PS

ANARA	23,250	0.01911	15.29
BAHARA	13,664	0.01521	12.17
BHOWRIDIH	13,480	0.01405	11.24
DEOLI	22,920	0.01895	15.16
DUBRA	22,329	0.01937	15.50
JABARRAH - JHAPRA - I	13,140	0.01100	8.80
JABARRAH - JHAPRA - II	13,803	0.01586	12.69
NADIHA SURULIA	15,447	0.01650	13.20
PARA	16,843	0.01639	13.11
UDAIPUR JOYNAGAR	19,744	0.01992	15.93

Total for PARA PS : 0.16637 133.10

PUNCHA PS

BAGDA	11,428	0.01107	8.85
CHANDRA	8,494	0.00795	6.36
CHIRUDIH	12,989	0.01287	10.30
JAMBAD	8,706	0.01029	8.23
KENDA	10,244	0.01077	8.62
LAKHRA	10,182	0.01125	9.00
NAPARA	12,626	0.01285	10.28
PANIPATHAR	10,022	0.01065	8.52
PIRRAH	9,102	0.01037	8.30
PUNCHA	14,336	0.01300	10.40

Total for PUNCHA PS : 0.11108 88.86

PURULIA - I PS

BHANDARPUARACHIPIDA	13,198	0.01519	12.16
CHAKALTORE	12,857	0.01471	11.77
DIMDIHA	19,170	0.01780	14.24
DURKU	13,008	0.01184	9.47

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
GARAFUSRA	17,856	0.01722	13.77
LAGDA	16,281	0.01449	11.59
MANARA	11,227	0.01260	10.08
SONAIJURI	21,721	0.01814	14.51

Total for PURULIA - I PS : 0.12200 97.60

PURULIA - II PS

AGOYA - NARRA	13,749	0.01482	11.86
BELMA	16,736	0.01766	14.13
BHANGRA	12,532	0.01132	9.06
CHHARRA - DUMDUMI	14,662	0.01462	11.70
GHONGA	17,752	0.01664	13.31
GOLAMARA	14,754	0.01550	12.40
HUTMURA	12,648	0.01138	9.11
PINDRA	19,101	0.02034	16.27
RAGHABPUR	20,773	0.01810	14.48

Total for PURULIA - II PS : 0.14039 112.31

RAGHUNATHPUR - I PS

ARRAH	21,142	0.01458	11.66
BABUGRAM	13,006	0.01304	10.43
BERO	13,299	0.01272	10.18
CHORPAHARI	13,416	0.01474	11.79
KHAJURA	14,929	0.01399	11.19
NUTANDI	14,093	0.01908	15.26
SANKA	13,901	0.01440	11.52

Total for RAGHUNATHPUR - I PS : 0.10254 82.03

RAGHUNATHPUR - II PS

BARRAH	17,033	0.01738	13.91
CHELYAMA	17,524	0.01586	12.69
JORADIH	21,039	0.02166	17.32
MANGALDA - MOUTORE	14,270	0.01403	11.23
NILDIH	16,036	0.01589	12.71
NUTANDIH	13,324	0.01616	12.93

Total for RAGHUNATHPUR - II PS : 0.10098 80.79

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
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SANTURI PS

BALITORA	16,642	0.01714	13.71
GARSIKA	10,141	0.01257	10.05
MURADI	12,124	0.01102	8.82
RAMCHANDRAPUR - KOTALDI	10,282	0.00846	6.77
SANTURI	9,808	0.01326	10.61
TARABARI	10,590	0.01304	10.44

Total for SANTURI PS : 0.07549 60.40

Total for PURULIA District : 2.54156 2,033.25

DISTRICT : SOUTH 24 PARGANAS**BARUIPUR PS**

BEGAMPUR	14,475	0.01460	11.68
BELEGACHI	24,044	0.02176	17.41
BRINDAKHALI	13,043	0.01316	10.53
CHAMPAHATI	17,631	0.01372	10.98
DHAPDHAPI - I	16,163	0.01165	9.32
DHAPDHAPI - II	15,700	0.01256	10.05
HARDHAH	18,893	0.01780	14.24
HARIHARPUR	23,236	0.01450	11.60
KALYANPUR	25,075	0.01723	13.78
MADARAT	21,662	0.01815	14.52
MALLICKPUR	31,296	0.02322	18.57
NABAGRAM	21,859	0.01872	14.97
RAMNAGAR - I	16,830	0.01248	9.99
RAMNAGAR - II	14,656	0.01415	11.32
SANKARPUR - I	15,566	0.01310	10.48
SANKARPUR - II	13,546	0.00869	6.96
SHIKHARBALI - I	13,387	0.00947	7.57
SHIKHARBALI - II	16,955	0.01285	10.28
SOUTH GARIA	17,422	0.01325	10.60

Total for BARUIPUR PS : 0.28107 224.86

BASANTI PS

AMJHARA	23,084	0.02214	17.71
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Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
BASANTI	25,387	0.02302	18.42
BHARATGARH	26,416	0.02799	22.39
CHARAVIDYA	21,138	0.02581	20.65
CHUNAKHALI	21,642	0.02526	20.20
JHARKHALI	18,496	0.02092	16.73
JYOTISHPUR	16,645	0.01834	14.67
KANTHALBERIA	22,905	0.02230	17.84
MASJIDBATI	13,459	0.01378	11.02
NAFARGANJ	14,767	0.01542	12.34
PHULMALANCHA	29,883	0.03476	27.81
RAMCHANDRAKHALI	26,652	0.02929	23.44
UTTAR MOKAMBERIA	18,118	0.02099	16.79

Total for BASANTI PS : 0.30002 240.02

BHANGORE - I PS

BODRA	27,023	0.02099	16.79
CHANDANESWAR - I	18,912	0.01464	11.71
CHANDANESWAR - II	16,835	0.01465	11.72
DURGAPUR	24,264	0.02097	16.78
JAGULGACHI	24,748	0.01806	14.45
NARAYANPUR	24,837	0.01884	15.07
PRANGANJ	29,488	0.01953	15.63
SANKSAHAR	16,599	0.01358	10.87
TARDAHA	21,674	0.02037	16.30

Total for BHANGORE - I PS : 0.16164 129.31

BHANGORE - II PS

BAMANGHATA	16,082	0.01478	11.82
BEONTA - I	13,874	0.01142	9.14
BEONTA - II	15,453	0.01210	9.68
BHAGAWANPUR	25,861	0.01664	13.31
BHOGALI - I	16,638	0.01319	10.55
BHOGALI - II	16,709	0.01223	9.78
CHALTABERIA	29,278	0.02247	17.98
POLERHAT - I	17,027	0.01182	9.45

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
NISCHINTAPUR	18,447	0.01229	9.83
RAJIBPUR	7,824	0.00565	4.52
UTTAR RAIPUR	24,332	0.01336	10.69

Total for BUDGE BUDGE - I PS :

0.06407

51.26

BUDGE BUDGE - II PS

BURUL	16,613	0.01098	8.79
CHAKMANIK	10,807	0.01063	8.51
DONGARIA - RAIPUR	22,324	0.01595	12.76
GAZA POALI	15,163	0.01261	10.09
KAMRA	11,535	0.00952	7.61
KASHIPUR ALAMPUR	20,906	0.01274	10.19
NASKARPUR	19,377	0.01401	11.21
NORTH BAWALI	18,079	0.01316	10.53
RANIA	11,067	0.00809	6.47
SATGACHIA	14,610	0.01183	9.46
SOUTH BAWALI	12,965	0.00981	7.85

Total for BUDGE BUDGE - II PS :

0.12934

103.47

CANNING - I PS

BANSRA	37,113	0.02727	21.81
DARIA	17,042	0.01554	12.43
DIGHIRPAR	27,861	0.02177	17.41
GOPALPUR	21,846	0.02257	18.06
HATPUKURIA	20,402	0.01715	13.72
ITKHOLA	26,437	0.02473	19.78
MATLA - I	10,247	0.00656	5.25
MATLA - II	16,039	0.01221	9.77
NIKARIGHATA	27,276	0.02497	19.98
TALDI	40,364	0.03288	26.30

Total for CANNING - I PS :

0.20565

164.52

CANNING - II PS

ATHAROBANKI	25,045	0.02260	18.08
DEULI - I	16,519	0.01510	12.08
DEULI - II	16,159	0.01503	12.03

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
KALIKATALA	19,464	0.02066	16.53
MOTHERDIGHI	16,189	0.01561	12.49
NARAYANPUR	25,307	0.01808	14.46
SARENGABAD	37,051	0.03607	28.85
TAMBULDAH - I	24,021	0.02405	19.24
TAMBULDAH - II	16,212	0.01654	13.24

Total for CANNING - II PS : 0.18374 146.99

DIAMOND HARBOUR - I PS

BASULDANGA	26,307	0.02078	16.62
BOLSIDDHI KALINAGAR	12,189	0.00833	6.67
DERAK	15,392	0.01060	8.48
HARINDANGA	10,509	0.00688	5.50
KANPUR - DHANABERIA	11,199	0.00712	5.69
MASHAT	16,033	0.01171	9.37
NETRA	21,486	0.01463	11.70
PARULIA	20,251	0.01435	11.48

Total for DIAMOND HARBOUR - I PS : 0.09439 75.51

DIAMOND HARBOUR - II PS

BHADURA HARIDAS	16,794	0.01329	10.63
KALATALA HAT	20,611	0.01538	12.30
KAMARPOLE	19,941	0.01362	10.90
KHORDA	16,307	0.01085	8.68
MATHUR	19,557	0.01472	11.78
NOORPUR	25,954	0.01988	15.90
PATRA	23,531	0.01664	13.31
SARISHA	22,538	0.01488	11.91

Total for DIAMOND HARBOUR - II PS : 0.11927 95.41

FALTA PS

BANGANAGAR - I	13,147	0.00997	7.98
BANGANAGAR - II	12,928	0.00835	6.68
BELSINGHA - I	9,579	0.00632	5.06
BELSINGHA - II	11,825	0.00893	7.14
CHALUARY	16,675	0.01157	9.26

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
DEBIPUR	20,579	0.01489	11.91
FALTA	21,186	0.01566	12.52
FATEPUR	20,759	0.01458	11.67
GOPALPUR	26,017	0.02146	17.17
HARINDANGA - I	14,758	0.01286	10.29
HARINDANGA - II	9,235	0.00693	5.55
MALLICKPUR	23,589	0.01737	13.89
NOAPUKURIA	21,418	0.01622	12.97

Total for FALTA PS : 0.16510 132.08

GOSABA PS

AMTALI	15,304	0.01717	13.74
BALI - I	11,640	0.01309	10.47
BALI - II	16,274	0.01611	12.89
BIPRADASPUR	16,064	0.01656	13.25
CHOTO MOLLAKHALI	18,430	0.01900	15.20
GOSABA	17,169	0.01542	12.34
KACHUKHALI	11,977	0.01357	10.86
KUMIRMARI	16,192	0.01513	12.10
LAHIRIPUR	20,752	0.02202	17.61
PATHANKHALI	13,503	0.01437	11.50
RADHANAGAR TARANAGAR	21,070	0.02037	16.29
RANGABELIA	13,801	0.01165	9.32
SAMBHUNAGAR	13,953	0.01521	12.17
SATJELIA	16,693	0.01648	13.19

Total for GOSABA PS : 0.22616 180.93

JOYNAGAR - I PS

BAHARU KSHETRA	14,002	0.00925	7.40
BAMANGHACHI	21,579	0.01776	14.21
CHALTABERIA	16,454	0.01460	11.68
DAKSHIN BARASAT	24,345	0.01978	15.82
DHOSA CHANDANESWAR	24,496	0.02522	20.18
HARINARAYANPUR	18,682	0.01537	12.30
JANGALIA	14,004	0.01092	8.74

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
BELPUKUR	21,432	0.02047	16.37
CHANDIPUR	16,181	0.01322	10.58
DHOLA	24,189	0.02072	16.57
GAZIPUR	14,564	0.01227	9.81
ISWARIPUR	15,618	0.01266	10.12
KAMARCHAK	17,388	0.01450	11.60
KARANJALI	16,052	0.01391	11.13
KEORATALA	13,165	0.01062	8.50
KULPI	15,298	0.01128	9.02
RAJARAMPUR	23,918	0.01666	13.33
RAMKISHORE	22,966	0.02057	16.46
RAMKRISHNAPUR	14,277	0.01293	10.34
RAMNAGAR GAZIPUR	17,241	0.01586	12.69

Total for KULPI PS : 0.20404 163.23

KULTALI PS

DEULBARI DEBIPUR	21,903	0.01961	15.69
GOPALGANJ	28,572	0.02635	21.08
GURGURIA BHUBANESWARI	24,924	0.02345	18.76
JALABERIA - I	16,318	0.01462	11.70
JALABERIA - II	16,491	0.01612	12.90
KUNDAKHALI GODABAR	21,307	0.01947	15.58
MAIPITH BAIKUNTHAPUR	22,994	0.02025	16.20
MERIGANJ - I	17,062	0.01386	11.09
MERIGANJ - II	18,418	0.01749	13.99

Total for KULTALI PS : 0.17122 136.98

MAGRAHAT - I PS

EKTARA	20,008	0.01607	12.86
HARIHARPUR	21,118	0.01698	13.58
KALIKAPOTA	24,213	0.01833	14.66
LAKSHMIKANTAPUR	18,249	0.01696	13.57
RANGILABAD	14,848	0.01177	9.41
SHERPUR	19,790	0.01201	9.61
SHIRAKOLE	23,436	0.01651	13.21

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
SRICHANDA	13,414	0.00894	7.15
USTHI	27,150	0.02274	18.19
UTTARKUSUM	28,298	0.01935	15.48
YEARPUR	17,811	0.01468	11.75

Total for MAGRAHAT - I PS : 0.17434 139.47

MAGRAHAT - II PS

AMRATALA	18,496	0.01343	10.74
DHAMUA NORTH	16,252	0.01129	9.04
DHAMUA SOUTH	23,711	0.01808	14.46
DHANAPOTA	11,405	0.01174	9.39
DIHIKALASH	20,221	0.01378	11.02
GOKARNEE	20,978	0.01540	12.32
HOTAR MARJADA	12,919	0.00932	7.46
JUGDIA	13,907	0.00966	7.73
MAGRAHAT EAST	24,341	0.01776	14.21
MAGRAHAT WEST	27,330	0.01912	15.30
MOHANPUR	15,203	0.01329	10.63
MULTI	21,270	0.01687	13.50
NAINAN	23,714	0.01852	14.82
URELCHANDPUR	12,345	0.01085	8.68

Total for MAGRAHAT - II PS : 0.19912 159.29

MANDIRBAZAR PS

ANCHNA	20,485	0.01738	13.90
CHANDPUR CHAITANYAPUR	17,776	0.01612	12.90
DHANURHAT	17,342	0.01366	10.93
GABBERIA	14,397	0.01094	8.75
GHATESWAR	24,382	0.01689	13.51
JAGADISHPUR	13,275	0.01084	8.67
KECHARKUR	11,772	0.01039	8.32
KRISHNAPUR	17,194	0.01302	10.42
NISHAPUR	24,097	0.01642	13.14
SOUTH BISHNUPUR	22,411	0.01612	12.90

Total for MANDIRBAZAR PS : 0.14180 113.44

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
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MATHURAPUR - I PS

ABAD BHAGABANPUR	15,423	0.01314	10.51
DEBIPUR	16,608	0.01196	9.57
KRISHNACHANDRAPUR	13,613	0.01067	8.54
LAKSHMINARAYANPUR DAKSHIN	19,244	0.01633	13.06
LAKSHMINARAYANPUR UTTAR	18,381	0.01700	13.60
LALPUR	18,598	0.01501	12.01
MATHURAPUR PASCHIM	16,350	0.01277	10.21
MATHURAPUR PURBA	12,283	0.00948	7.58
NALUA	17,615	0.01406	11.25
SANKARPUR	16,535	0.01458	11.66

Total for MATHURAPUR - I PS :**0.13499****107.99****MATHURAPUR - II PS**

DIGHIRPAR BAKULTALA	16,332	0.01230	9.84
GILARCHHAT	26,894	0.02155	17.24
KANKANDIGHI	21,824	0.01982	15.85
KASHINAGAR	11,366	0.00809	6.47
KAUTALA	12,822	0.01101	8.81
KHARI	16,153	0.01104	8.83
KUMRAPARA	15,332	0.01347	10.78
NAGENDRAPUR	21,355	0.01659	13.27
NANDAKUMARPUR	24,095	0.02071	16.57
RADHAKANTAPUR	7,151	0.00693	5.55
RAIDIGHI	24,957	0.02004	16.03

Total for MATHURAPUR - II PS :**0.16156****129.25****NAMKHANA PS**

BUDHAKHALI	23,290	0.01847	14.78
FRESERGANJ	18,998	0.02090	16.72
HARIPUR	21,765	0.01806	14.45
MOUSINI	20,018	0.01754	14.04
NAMKHANA	28,354	0.02373	18.98
NARAYANPUR	22,078	0.01684	13.47

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
SHIBRAMPUR	26,124	0.02440	19.52

Total for NAMKHANA PS : 0.13995 111.96

PATHARPRATIMA PS

ACHINTYANAGAR	22,577	0.02221	17.76
BANASHYAMNAGAR	16,402	0.01648	13.19
BRAJABALLAVPUR	20,404	0.02116	16.93
DAKSHIN GANGADHARPUR	22,620	0.02190	17.52
DAKSHIN ROYPUR	13,828	0.01234	9.87
DIGAMBARPUR	23,325	0.02148	17.18
DURBACHATI	16,655	0.01790	14.32
G. PLOT	25,601	0.02582	20.66
GOPALNAGAR	14,445	0.01275	10.20
HERAMBAGOPALPUR	19,521	0.01807	14.46
LAKSHMIJANARDANPUR	17,210	0.01619	12.95
PATHARPRATIMA	26,604	0.02378	19.03
RAMGANGA	18,007	0.01595	12.76
SRIDHARNAGAR	16,353	0.01726	13.81
SRINARAYANPUR PURNACHANDRAPUR	14,842	0.01402	11.21

Total for PATHARPRATIMA PS : 0.27731 221.85

SAGAR PS

DHABLAT	26,031	0.02207	17.65
DHASPARA - SUMATINAGAR - I	19,588	0.01895	15.16
DHASPARA - SUMATINAGAR - II	18,093	0.01664	13.31
GANGASAGAR	27,602	0.02381	19.05
GHORAMARA	5,236	0.00598	4.78
MURIGANGA - I	18,261	0.01623	12.98
MURIGANGA - II	18,725	0.01683	13.46
RAMKARCHAR	26,984	0.02413	19.30
RUDRANAGAR	25,124	0.01928	15.43

Total for SAGAR PS : 0.16392 131.13

SONARPUR PS

BONHOOGHLY - I	15,927	0.01062	8.49
BONHOOGHLY - II	14,240	0.01013	8.11

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
KALIKAPUR - I	13,444	0.00969	7.75
KALIKAPUR - II	15,069	0.01226	9.81
KAMRABAD	14,151	0.01160	9.28
KHEYADAH - I	16,145	0.01457	11.65
KHEYADAH - II	16,601	0.01352	10.82
LANGALBERIA	16,483	0.01218	9.74
POLEGHAT	9,755	0.00651	5.20
PROTAPNAGAR	15,617	0.01253	10.03
SONARPUR - II	19,976	0.01584	12.67

Total for SONARPUR PS : 0.12945 103.56

THAKURPUKUR MAHESHTALA PS

ASHUTI - I	16,527	0.01133	9.07
ASHUTI - II	18,691	0.01465	11.72
CHATTA	32,245	0.02039	16.31
JOKA - I	16,585	0.01081	8.65
JOKA - II	29,876	0.01822	14.58
RASAPUNJA	22,979	0.01656	13.25

Total for THAKURPUKUR MAHESHTALA PS : 0.09196 73.57

Total for SOUTH 24 PARGANAS District : 4.90067 3,920.54

DISTRICT : UTTAR DINAJPUR

CHOPRA PS

CHOPRA	28,453	0.02484	19.87
CHUTIAKHORE	22,884	0.02032	16.26
DASPARA	31,155	0.03059	24.47
GHIRNIGAON	27,362	0.02425	19.40
HAPTIAGACHH	22,615	0.01961	15.69
LAKHIPUR	21,425	0.01791	14.33
MAJHIALI	35,946	0.03823	30.58
SONAPUR	33,182	0.03183	25.47

Total for CHOPRA PS : 0.20757 166.06

GOALPOKHER - I PS

DHARAMPUR - I	16,611	0.01678	13.42
DHARAMPUR - II	17,919	0.01718	13.74

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
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ISLAMPUR PS

AGDIMTI KHANTI	28,063	0.02686	21.48
GAISAL - I	17,134	0.01319	10.55
GAISAL - II	13,103	0.01466	11.73
GOBINDAPUR	21,464	0.02335	18.68
GUNJARIA	20,113	0.01557	12.45
ISLAMPUR	9,439	0.00809	6.48
KAMALAGAON SUJALI	27,306	0.02677	21.42
MATIKUNDA - I	15,557	0.01494	11.95
MATIKUNDA - II	19,834	0.02102	16.81
PANDITPOTA - I	14,354	0.01321	10.57
PANDITPOTA - II	19,200	0.01960	15.68
RAMGANJ - I	22,946	0.02071	16.57
RAMGANJ - II	13,438	0.01307	10.45

Total for ISLAMPUR PS :**0.23104****184.83****ITAHAR PS**

CHHAYGHORA	7,722	0.01215	9.72
DURGAPUR	25,398	0.02587	20.69
DURLOVPUR	24,366	0.02807	22.46
GULANDAR - I	15,133	0.01558	12.46
GULANDAR - II	15,927	0.01741	13.93
ITAHAR	31,959	0.03025	24.20
JOYHAT	23,066	0.02966	23.73
KAPASIA	26,352	0.02616	20.93
MARNAI	24,011	0.02694	21.55
PATIRAJPUR	22,117	0.02528	20.22
SURUN - I	19,160	0.02690	21.52
SURUN - II	14,330	0.01779	14.24

Total for ITAHAR PS :**0.28205****225.64****KALIYAGANJ PS**

ANANTAPUR	20,203	0.02363	18.90
BARUNA	20,779	0.02142	17.14
BHANDER	21,640	0.02191	17.52

Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
BOCHADANGA	26,158	0.02309	18.48
DHANKOIL	25,986	0.02550	20.40
MALGAON	25,794	0.02214	17.71
MUSTAFANAGAR	29,025	0.02876	23.01
RADHIKAPUR	20,434	0.02042	16.34

Total for KALIYAGANJ PS : 0.18688 149.50

KARANDIGHI PS

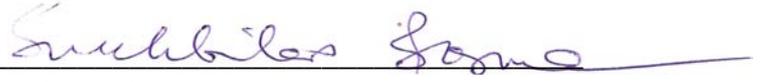
ALTAPUR - I	20,597	0.01834	14.67
ALTAPUR - II	23,126	0.02268	18.14
BAZARGAON - I	18,199	0.01948	15.58
BAZARGAON - II	13,492	0.01512	12.10
DALKHOLA	12,217	0.01241	9.93
DOMOHANA	38,294	0.03508	28.06
KARANDIGHI - I	19,130	0.01951	15.61
KARANDIGHI - II	23,665	0.02200	17.60
LAHUTARA - I	20,186	0.02174	17.40
LAHUTARA - II	21,123	0.02103	16.82
RANIGANJ	27,574	0.02992	23.93
RASAKHOWA - I	24,429	0.02425	19.40
RASAKHOWA - II	24,977	0.02544	20.35

Total for KARANDIGHI PS : 0.28700 229.60

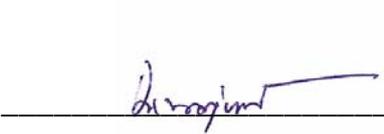
RAIGANJ PS

BAHIN	32,471	0.03072	24.57
BARUA	34,977	0.03257	26.06
BHATUN	25,614	0.02358	18.87
BINDOL	21,208	0.02095	16.76
BIRGHAI	30,732	0.03128	25.03
GOURI	26,199	0.02859	22.87
JAGADISPUR	25,882	0.02609	20.88
KAMALABARI - I	24,594	0.02135	17.08
KAMALABARI - II	16,160	0.01396	11.17
MARAIKURA	28,740	0.02142	17.14
MOHIPUR	22,136	0.02268	18.15

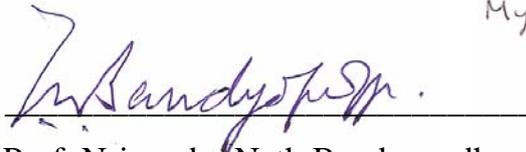
Gram Panchayat	Population	% share of State Allotment	Minimum entitlement for 2008-09 (Rs.in lakhs)
RAMPUR	24,122	0.02299	18.40
SERPUR	23,384	0.02354	18.84
SITGRAM	25,837	0.02591	20.73
Total for RAIGANJ PS :		0.34565	276.52
Total for UTTAR DINAJPUR District :		2.14709	1,717.68
WEST BENGAL TOTALS		51.62762	41,302.09



Dr. Sukhbilas Barma
[Chairman]

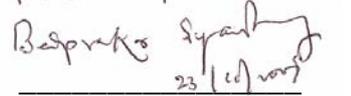


Sri Bikash Kanti Majumdar
[Member]



Prof. Nripendra Nath Bandyopadhyaya
[Member]

My separate Report is enclosed.
B. P. Syam Roy
23/10/07



Dr. B. P. Syam Roy
[Member]

Appendix I

List of persons and institutions consulted by the Commission

Interaction List

Date	Designation	Venue
23.09.06	MIC, Municipal Affairs & Secretary, Siliguri Municipal Corporation	Siliguri
15.11.06	Sabhadhipati, Executive Officer, selected Karmadhyakshyas of Nadia Z.P., DPC members, representatives of selected Panchayat Samitis (Sabhapati and / or Karmadhyakshya), and, selected Gram Panchayat Pradhans of Nadia Distict	Krishnanagar
16.11.06	Chairpersons, Executive Officers, representatives of selected Councillors and selected ward committee members of all Municipalities of Nadia District.	Krishnanagar
30.11.06	Sabhadhipati, Executive Officer, selected Karmadhyakshyas of Purba Medinipur Z.P., DPC members, representatives of selected Panchayat Samitis (Sabhapati and / or Karmadhyakshya), and, selected Gram Panchayat Pradhans of Purba Medinipur Distict	Tamluk
11.12.06	Chairpersons, Executive Officers, representatives of selected Councillors and selected ward committee members of all Municipalities of Burdwan District.	Burdwan
12.12.06	Sabhadhipati, Executive Officer, selected Karmadhyakshyas of Burdwan Z.P., DPC members, representatives of selected Panchayat Samitis (Sabhapati and / or Karmadhyakshya), and, selected Gram Panchayat Pradhans of Purba Medinipur Distict	Burdwan
12.12.06	Sabhapati, Executive Officer, Karmadhyakshyas and other members of Memari Panchayat Samiti.	Memari
19.12.06	Divisional level meeting of Panchayats, organised by P&RD Department.	Siliguri
20.12.06	Sabhadhipati, Jalpaiguri ZP, DM, Jalpaiguri, Chairpersons & EOs of all municipalities of Jalpaiguri District.	Jalpaiguri
21.12.06	Sabhapati, Executive Officer, Karmadhyakshyas and other members of Kalchini Panchayat Samiti.	Kalchini

Interaction List

Date	Designation	Venue
10.02.07	Sabhadhipati, Executive Officer, selected Karmadhyakshyas of Bankura Z.P., DPC members, representatives of selected Panchayat Samitis (Sabhapati and / or Karmadhyakshya), and, selected Gram Panchayat Pradhans of Bankura District	Bankura
23.02.07	Sabhadhipati, Executive Officer, selected Karmadhyakshyas of Howrah Z.P., DPC members, representatives of selected Panchayat Samitis (Sabhapati and / or Karmadhyakshya), and, selected Gram Panchayat Pradhans of Bankura District	Howrah
23.02.07	Chairpersons, Executive Officers, representatives of selected Councillors and selected ward committee members of all Municipalities of Howrah District and the Mayor & CEO of Howrah Municipal Corporation	Howrah
22.03.07	Sabhadhipati, Executive Officer, Karmadhyakshyas of North 24-Parganas Z.P., DPC members, representatives of selected Panchayat Samitis (Sabhapati and / or Karmadhyakshya), and, selected Gram Panchayat Pradhans from different parts of the district.	Barasat, North 24-Pgns
22.03.07	Chairpersons, Executive Officers, representatives of selected Councillors and selected ward committee members of all Municipalities of North 24-Parganas District.	Barasat, North 24-Pgns
27.03.07	Officials of Darjeeling Gorkha Hill Council	Darjeeling
27.03.07	DM, Darjeeling, ADMs, DP&RDO, DPIO and selected BDOs from the hills	Darjeeling
27.03.07	Chairpersons and selected representatives of the ward committees of Darjeeling, Kurseong and Mirik Municipality	Darjeeling
28.03.07	Chairman, Darjeeling Gorkha Hill Council	Darjeeling
28.03.07	BDO, Kalimpong – II and Gram Panchayat Pradhans of Kalimpong-II Block	Algara
28.03.07	Chairperson, all councilors and selected representatives of Ward Committees in Kalimpong Municipality.	Kalimpong
7.05.07	Sabhapati, the BDO, Karmadhyakshyas and other functionaries of Sandeshkhali-II Panchayat Samiti, including the Pradhans of the Gram Panchayats	Sandeshkhali
7.05.07	Pradhan and all GP members of Khulna GP under Sandeshkhali-II Block	Khulna

Interaction List

Date	Designation	Venue
14.05.07	President, Vice-President, DPC members, representatives of selected Panchayat Samitis (Sabhapati and / or Karmadhyakshya) and selected Gram Panchayat Pradhans under Mysore Zilla Parishad of the State of Karnataka	Mysore, Karnataka
14.05.07	GP Members & officials of Srirampore GP, Mysore, Karnataka	Shrirampore, Mysore
14.05.07	Officials of State Institute of Rural Development, Mysore, Karnataka	Mysore, Karnataka
15.05.07	Principal Secretary, Panchayat & Rural Development, Principal Secretary, Finance Department & Secretary, Urban LSG of Karnataka State Government.	Bangalore, Karnataka
15.05.07	Chairman and Members of Third State Finance Commission, Karnataka	Bangalore, Karnataka
16.05.07	Secretary and officials of Third State Finance Commission, Kerala	Trivandrum, Kerala
17.05.07	Finance Minister of Government. of Kerala & Principal Secretary, LSG Department., Government. of Kerala	Trivandrum, Kerala
17.05.07	Officials of selected Zilla Panchayats, Block Panchayats and Gram Panchayats of Kerala State	Trivandrum, Kerala
17.05.07	Gram Panchayat representatives and officials of Balaramapuram Gram Panchayat, Trivandrum, Kerala	Balaramapuram, Trivandrum, Kerala
18.05.07	Representatives of selected Municipal Corporations, Municipalities, District Panchayats, Block Panchayats and Gram Panchayats of Kerala	Trivandrum, Kerala
18.05.07	Chairman and the Members of the Third State Finance Commission, Kerala	Trivandrum, Kerala
18.05.07	Chairperson, Municipal Councilors and the officials of Neyattinkara Municipality of Kerala	Neyattinkara, Trivandrum, Kerala
22.05.07	Sabhadhipati, DM, Karmadhyakshyas of South 24-Parganas Z.P., DPC members, representatives of selected Panchayat Samitis (Sabhapati and / or Karmadhyakshya), and, selected Gram Panchayat Pradhans of South 24-Parganas	Alipore

Interaction List

Date	Designation	Venue
22.05.07	Chairpersons, Executive Officers, selected Councilors and representatives of selected ward committees of all Municipalities of South 24-Parganas District	Alipore
28.05.07	Sabhadhipati, DM, Karmadhyakshyas of South 24-Parganas Z.P., DPC members, representatives of selected Panchayat Samitis (Sabhapati and / or Karmadhyakshya), and, selected Gram Panchayat Pradhans of South 24-Parganas Chairpersons, Executive Officers, selected Councilors and representatives of selected ward committees of all Municipalities of South 24-Parganas District	Chinsurah
11.06.07	Mayor, Deputy Mayor, Chairpersons of borough-committees, representatives of ward-committees and officials of Siliguri Municipal Corporation.	SMC
11.06.07	Sabhadhipati, DM, AEO, all ZP Karmadhyakshyas of Siliguri Mahakuma Parishad, DPC members, Sabhapatis of Panchayat Samitis and Pradhans of selected Gram Panchayats of Siliguri subdivision.	SMP
11.06.07	Sabhapati, BDO, Saha-Sabhapati, all Karmadhyakshyas and Prodhans of selected GPs of Naxalbari Panchayat Samiti	Naxalbari
12.06.07	Proadhan & GP members of Daspara GP of Chopra Block, with SDO, Islampur, BDO, Chopra and Sabhapati, Chopra Panchayat Samiti	Chopra GP
12.06.07	Sabhapati, BDO, Saha-Sabhapati, all Karmadhyakshyas and GP Prodhans of Goalpukur-I Block	Goalpukur-I Block
13.06.07	Sabhadhipati, DM, AEO, all ZP Karmadhyakshyas, DPC members, Sabhapatis of selected Panchayat Samitis, Pradhans of selected Gram Panchayats, Chairpersons and ward-committee representatives of all Municipalities of Uttar Dinajpur District	Raiganj
13.06.07	Sabhapati, BDO, Saha-Sabhapati, all Karmadhyakshyas and Prodhans of selected GPs of Itahar Panchayat Samiti & representatives of "Lok Kalyan Parishad",	Itahar
29.06.07	General Secretary and other representatives of the Association of Municipalities of West Bengal	Tantuja Bhavan, Kolkata
11.07.07	Nodal Officers of all districts of West Bengal	Tantuja Bhavan, Kolkata

Interaction List

Date	Designation	Venue
12.07.07	Sabhadhipati, DM, AEO, all ZP Karmadhyakshyas, DPC members, Sabhapatis of selected Panchayat Samitis, Prodhans of selected Gram Panchayats, Chairpersons and ward-committee representatives of all Municipalities of Birbhum District	Suri
13.07.07	Proadhan and other GP members of Bhutura BP of Birbhum District	Bhutura, Birbhum
13.07.07	Sabhapati, BDO, Karmadhyakshyas and all Prodhans and GP secretaries of Sainthia Block of Birbhum District	Sainthia, Birbhum
14.07.07	P&RD Officials, and, Panchayat Functionaries of West Bengal in a Seminar organized by Lok Kalyan Parishad	Bolpur
17.07.07	Sabhadhipati, DM, AEO, all Karmadhyakshyas of Purulia Z.P., DPC members, representatives of selected Panchayat Samitis (Sabhapati and / or Karmadhyakshya), and, selected Gram Panchayat Pradhans from different parts of the Purulia District, and Chairpersons of all Municipalities of Purulia District	Purulia
17.07.07	Sabhapati, Executive Officer, all Karmadhyakshyas of Hura Panchayat Samiti and all Prodhans of Hura Block of Purulia District	Hura
6.08.07	Mayor, Deputy Mayor, Commissioner, Members of Mayor-in-council, Chairpersons of borough-committees, representatives of ward-committees and other officials of Kolkata Municipal Corporation.	KMC, Kolkata
9.08.07	Sabhadhipati, DM, Karmadhyakshyas, AEO, ZP, DPC members, Sabhapatis of selected Panchayat Samitis, Prodhans of selected GPs, DPRDO, DPIO etc. & Chairpersons of all Municipalities of Murshidabad District	Baharampur
10.08.07	Sabhapati, Saha-Sabhapati, BDO, Karmadhyakshyas, block-officials and all Pradhans of Baharampur Block	Baharampur
10.08.07	Pradhan and all GP members of Moula-I GP of Beldanga-I Block	Moula, Beldanga
12.09.07	Nodal Officer, AEO, ZP, DPIO, DPRDO and OC, Municipality of Jalpaiguri District, and AEO, Siliguri Mahakuma Parishad and DPRDO, Darjeeling	Jalpaiguri

Interaction List

Date	Designation	Venue
13.09.07	Sabhadhipati, DM, Karmadhyakshyas, AEO, ZP, DPC members, Sabhapatis of selected Panchayat Samitis, Prodhans of selected GPs, DPRDO, DPIO etc. of Cooch Behar District and Chairpersons of Cooch Behar, Dinhata, Tufanganj and Mathabhanga Municipalities	Cooch Behar
13.09.07	Pradhan and all GP members of GP	GP
14.09.07	Sabhapati, BDO, Karmadhyakshyas, block officials and all GP Pradhans of Mekhliganj Block, and, Chairpersons of Mekhliganj and Haldibari Municipalities.	Mekhliganj
19.09.07	Officials of Departments of School Education, Mass Education Extension, Women & Child Dev. and Social Welfare	Tantuja Bhavan, Kolkata
20.09.07	Officials of Departments of C & SSI and I & CA	Tantuja Bhavan, Kolkata
21.09.07	Officials of Departments of Fisheries, Backward Classes' Welfare, Health & Family Welfare, Water Investigation & Development	Tantuja Bhavan, Kolkata
24.09.07	Officials of Departments of Animal Resources Development, Minorities' Affairs, Land & Land Reforms & Sunderban Development Affairs	Tantuja Bhavan, Kolkata
12.10.07	Officials of Departments of Public Health Engineering, Agriculture and Food & Supplies	Tantuja Bhavan, Kolkata
3.12.07	Sabhadhipati, DM, AEO, all Karmadhyakshyas of South Dinajpur Z.P., DPC members, representatives of selected Panchayat Samitis (Sabhapati and / or Karmadhyakshya), and, selected Gram Panchayat Pradhans from different parts of the South Dinajpur District, and Chairpersons of all Municipalities of South Dinajpur District.	Balurghat
3.12.07	Sabhapati, BDO, Karmadhyakshyas, all Prodhans and GP secretaries of Tapan Block	Tapan Block
4.12.07	Sabhapati, Executive Officer, all Karmadhyakshyas of concerned Panchayat Samiti and all Prodhans of Gajole Block	Gajole, Malda
4.12.07	Sabhadhipati, DM, AEO, all Karmadhyakshyas of Malda Z.P., DPC members, representatives of selected Panchayat Samitis (Sabhapati and / or Karmadhyakshya), and, selected Gram Panchayat Pradhans from different parts of the Malda District, and Chairpersons of all Municipalities	Malda

Interaction List

Date	Designation	Venue
	of Malda District	
3.01.08	Chairpersons of all Municipalities of Purba Medinipur district, and, Sabhapati, BDO, Saha-Sabhapati, all Karmadhyakshyas and Prodhans of all GPs of Panskura-II Block.	Kolaghat
3.01.08	Sabhadhipati, DM, AEO, all ZP Karmadhyakshyas, DPC members, Sabhapatis of selected Panchayat Samitis, Pradhans of selected Gram Panchayats, Chairpersons and ward-committee representatives of all Municipalities of Paschim Medinipur District.	Medinipur
4.01.08	Sabhapati, BDO, Saha-Sabhapati, all Karmadhyakshyas and Prodhans of all GPs of Jhargram Block.	Jhargram
4.02.08	State level representatives of Communist Party Of India & Socialist Party	Tantuja Bhavan, Kolkata
5.02.08	State level representatives of Indian National Congress	Tantuja Bhavan, Kolkata
7.02.08	Experts, Journalists etc	Tantuja Bhavan, Kolkata
11.02.08	Experts, Journalists etc	Tantuja Bhavan, Kolkata
25.02.08	State level representatives of Employees' Organisations	Tantuja Bhavan, Kolkata
29.02.08	Chairpersons of all Municipalities of North Bengal & Mayor, Deputy Mayor of SMC, in presence of MIC, Municipal Affairs, Principal Secretary, Municipal Affairs, Dy.DLB & ADLB.	Siliguri Mahakuma Parishad
11.03.08	Chairpersons of KMA Municipalities, in presence of MIC, Municipal Affairs, Principal Secretary & Spl.Secy. of Municipal Affairs Department.,DLB etc.	SUDA, Kolkata
12.03.08	Chairpersons of non - KMA Municipalities of South Bengal, and, Chairpersons of Municipal Corporations of Durgapur and Asansol, in presence of MIC, Municipal Affairs, Principal Secretary & Spl.Secy. of Municipal Affairs Department.,DLB etc.	SUDA, Kolkata

Interaction List

Date	Designation	Venue
17.03.08	Members of State Planning Board, West Bengal	Poura Bhavan, Salt Lake
24.07.08	State-level representatives of Communist Party Of India (M) & Forward Bloc	Tantuja Bhavan, Kolkata
13.08.08	State Finance Commission, Karnataka	Bangalore, Karnataka
14.08.08	Chief Secretary, Karnataka & State Planning Board, Karnataka	Bangalore, Karnataka
16.08.08	State Finance Commission, Karnataka & State Planning Board, Karnataka	Bangalore, Karnataka
21.08.08	Pr. Secy, Spl. Secy & Jt. Secy. of P&RD Department, DM, Howrah, Ex-DM & Ex-Sabhadhipati Of North 24-Parganas.	Tantuja Bhavan, Kolkata

Appendix II

RELEVANT ARTICLES FROM THE CONSTITUTION

Part IX – The Panchayats

243A. A Gram Sabha may exercise such powers and perform such functions at the village level as the Legislature of a State may by law, provide.

243B. (1) There shall be constituted in every State, Panchayats at the village, intermediate and district levels in accordance with the provisions of this Part.

(2) Notwithstanding anything in clause (1), Panchayats at the intermediate level may not be constituted in a State having a population not exceeding twenty lakhs.

243C. (1) Subject to the provisions of this Part, the Legislature of a State may, by law, make provisions with respect to the composition of Panchayats:

Provided that the ratio between the population of the territorial area of a Panchayat at any level and the number of seats in such Panchayat to be filled by election shall, so far as practicable, be the same throughout the State.

(2) All the seats in a Panchayat shall be filled by persons chosen by direct election from territorial constituencies in the Panchayat area and; for this purpose, each Panchayat area shall be divided into territorial constituencies in such manner that the ratio between the population of each constituency and the number of seats allotted to it shall, so far as practicable, be the same throughout the Panchayat area

(3) The Legislature of a State may, by law, provide for the representation-

(a) of the Chairpersons of the Panchayats at the village level, in the Panchayats at the intermediate level or, in the case of a State not having Panchayats at the intermediate level, in the Panchayats at the district level;

(b) of the Chairpersons of the Panchayats at the intermediate level, in the Panchayats at the district level;

(c) of the Members of the House of the People and the Members of the Legislative Assembly of the State representing constituencies which comprise wholly or partly a Panchayat area at a level other than the village level, in such Panchayat;

(d) of the Members of the Council of States and the Members of the Legislative Council of the State, where they are registered as electors within-

- (i) a Panchayat area at the intermediate level, in Panchayat at the intermediate level;
 - (ii) a Panchayat area at the district level, in Panchayat at the district level.
- (4) The Chairperson of a Panchayat and other members of a Panchayat whether or not chosen by direct election from territorial constituencies in the Panchayat area shall have the right to vote in the meetings of the Panchayats.
- (5) The Chairperson of-
- (a) a Panchayat at the village level shall be elected in such manner as the Legislature of a State may, by law, provide; and
 - (b) a Panchayat at the intermediate level or district level shall be elected by, and from amongst, the elected members thereof.

243G. Subject to the provisions of this Constitution, the Legislature of a State may, by law, endow the Panchayats with such powers and authority as may be necessary to enable them to function as institutions of Self-Government and such law may contain provisions for the devolution of powers and responsibilities upon Panchayats at the appropriate level, subject to such conditions as may be specified therein, with respect to –

- (a) the preparation of plans for economic development and social justice;
- (b) the implementation of schemes for economic development and social justice as may be entrusted to them including those in relation to the matters listed in the Eleventh Schedule.

243H. The Legislature of a State may, by law,-

- (a) authorize a Panchayat to levy, collect and appropriate such taxes, duties, tolls and fees in accordance with such procedure and subject to such limits;
- (b) assign to a Panchayat such taxes, duties, tolls and fees levied and collected by the State Government for such purposes and subject to such conditions and limits;
- (c) provide for making such grants-in-aid to the Panchayats from the Consolidated Fund of the State; and
- (d) provide for constitution of such Funds for crediting all moneys received, respectively, by or on behalf of the Panchayats and also for the withdrawal of such moneys there from, as may be specified in the law.

243I. (1) The Governor of a State shall, as soon as may be within one year from the commencement of the Constitution (Seventy-third Amendment) Act, 1992, and thereafter at the expiration of every fifth year, constitute a Finance commission to review the financial position of the Panchayats and to make recommendations to the Governor as to

- (a) the principles which should govern-
 - (i) the distribution between the State and the Panchayats of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them under this Part and the allocation between the panchayats at all levels of their respective shares of such proceeds;
 - (ii) the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the Panchayats;
 - (iii) the grants-in-aid to the Panchayats from the Consolidated Fund of the State;
 - (b) the measures needed to improve the financial position of the panchayats;
 - (c) any other matter referred to the Finance Commission by the Governor in the interests of sound finance of the Panchayats.
- (2) The Legislature of a State may, by law, provide for the composition of the Commission, the qualifications which shall be requisite for appointment as members thereof and the manner in which they shall be selected
- (3) The Commission shall determine their procedure and shall have such powers in the performance of their functions as the legislature of the State may, by law, confer on them.
- (4) The Governor shall cause every recommendations made by the commission under this article together with an explanatory memorandum as to the action taken thereon to be laid before the legislature of the State.

243J. The Legislature of a State may, by law, make provisions with respect to the maintenance of accounts by the Panchayats and the auditing of such accounts.

243N Notwithstanding anything in this Part, any provision of any law relating to Panchayats in force in a State immediately before the commencement of the Constitution (Seventy-third Amendment) Act, 1992, which is inconsistent with the provisions of this Part, shall continue to be in force until amended or repealed by a competent Legislature or other competent authority or until the expiration of one year from such commencement, whichever is earlier:

Provided that all the Panchayats existing immediately before such commencement shall continue till the expiration of their duration, unless sooner dissolved by a resolution passed to that effect by the Legislative Assembly of that State or, in the case of a State having a Legislative Council, by each House of the Legislature of that State.

Part IXA – The Municipalities

- 243Q.** (1) There shall be constituted in every State,-
- (a) a Nagar panchayat (by whatever name called) for a transitional area, that is to say, an area in transition from a rural area to an urban area;
 - (b) a Municipal Council for a smaller urban area; and
 - (c) a Municipal Corporation for a larger urban area, in accordance with the provisions of this Part;

Provided that a Municipality under this clause may not be constituted in such urban area or part thereof as the Governor may, having regard to the size of the area and the Municipal services being provided or proposed to be provided by an industrial establishment in that area and such other factors as he may deem fit, by public notification, specify to be an industrial township.

- (2) In this article, “a transitional area”, “a smaller urban area” or “a larger urban area” means such area as the governor may, having regard to the population of the area, the density of the population therein, the revenue generated for local administration, the percentage of employment in non-agricultural activities, the economic importance or such other factors as he may deem fit, specify by public notification for the purposes of this Part.

- 243R.** (1) Save as provided in clause (2), all the seats in a Municipality shall be filled by persons chosen by direct election from the territorial constituencies in the Municipal area and for this purpose each Municipal area shall be divided into territorial constituencies to be known as wards.

- (2) The Legislature of a State may, by law, provide-
- (a) for the representation in a Municipality of –
 - (i) persons having special knowledge or experience in local administration;
 - (ii) the Members of the House of the People and the Members of the Legislative Assembly of the State representing constituencies which comprise wholly or partly the Municipal area;
 - (iii) the Members of the Council of States and the Members of the Legislative Council of the State registered as electors within the Municipal area;
 - (iv) the Chairpersons of the Committees constituted under clause(5) of article 243S;

Provided that the persons referred to in paragraph(i) shall not have the right to vote in the meetings of the Municipality;

- (b) the manner of election of the Chairperson of a Municipality.

- 243S.**
- (1) There shall be constituted Wards Committees, consisting of one or more wards, within the territorial area of a Municipality having a population of three lakhs or more.
 - (2) The Legislature of a State may, by law, make provision with respect to –
 - (a) the composition and the territorial area of a Wards Committee;
 - (b) the manner in which the seats in a Wards committee shall be filled.
 - (3) A member of a Municipality representing a ward within the territorial area of the Wards Committee shall be a member of that Committee.
 - (4) Where a Wards Committee consists of –
 - (a) one ward, the member representing that ward in the Municipality; or
 - (b) two or more wards, one of the members representing such wards in the Municipality elected by the members of the Wards Committee, shall be the Chairperson of that Committee.
 - (5) Nothing in this article shall be deemed to prevent the Legislature of a State from making any provision for the constitution of Committee in addition to the Wards Committees.

- 243U.**
- (1) Every Municipality, unless sooner dissolved under any law for the time being in force, shall continue for five years from the date appointed for its first meeting and no longer:

Provided that a Municipality shall be given a reasonable opportunity of being heard before its dissolution.

- (2) No amendment of any law for the time being in force shall have the effect of causing dissolution of a Municipality at any level, which is functioning immediately before such amendment, till the expiration of its duration specified in clause(1).
- (3) An election to constitute a Municipality shall be completed-
 - (a) before the expiry of its duration specified in clause (1);
 - (b) before the expiration of a period of six months from the date of its dissolution:

Provided that where the remainder of the period for which the dissolved Municipality would have continued is less than six months, it shall not be necessary to hold any election under this clause for constituting the Municipality for such period.

- (4) A Municipality constituted upon the dissolution of a Municipality before the expiration of its duration shall be continued only for the remainder of the period for which the dissolved Municipality would have continued under clause(1) had it not been so dissolved.

- 243V.** (1) A person shall be disqualified for being chosen as, and for being, a member of a Municipality-
- (a) If he is so disqualified by or under any law for the time being in force for the purposes of elections to the Legislature of the State concerned:
- Provided that no person shall be disqualified on the ground that he is less than twenty-five years of age, if he has attained the age of twenty-one years;
- (b) if he is so disqualified by or under any law made by the Legislature of the State.
- (2) if any question arises as to whether a member of a Municipality has become subject to any of the disqualifications mentioned in clause(1), the question shall be referred for the decision of such authority and in such manner as the legislature of a State may, by law, provide.

- 243W.** Subject to the provisions of this Constitution, the Legislature of a State may, by law, endow-
- (a) the Municipalities with such powers and authority as may be necessary to enable them to function as institutions of Self-Government and such law may contain provisions for the devolution of powers and responsibilities upon Municipalities, subject to such conditions as may be specified therein, with respect to-
- (i) the preparation of plans for economic development and social justice;
- (ii) the performance of functions and the implementation of schemes as may be entrusted to them including those in relation to the matters listed in the Twelfth Schedule;
- (b) the Committees with such powers and authority as may be necessary to enable them to carry out the responsibilities conferred upon them including those in relation to the matters listed in the Twelfth Schedule.

- 243X.** The Legislature of a State may, by law-
- (a) authorize a Municipality to levy, collect and appropriate such taxes, duties, tolls and fees in accordance with such procedure and subject to such limits;
- (b) assign to a Municipality such taxes duties, tolls and fees levied and collected by the State Government for such purposes and subject to such conditions and limits;

- (c) provide for making such grants-in-aid to the Municipalities from the Consolidated Fund of the State; and
- (d) provide for constitution of such Funds for crediting all moneys received, respectively, by or on behalf of the Municipalities and also for the withdrawal of such money there from, as may be specified in the law.

243Y. (1) The Finance Commission constituted under article 243-I shall also review the financial position of the Municipalities and make recommendations to the Governor as to-

- (a) the principles which should govern-
 - (i) the distribution between the State and the Municipalities of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them under this Part and the allocation between the Municipalities at all levels of their respective shares of such proceeds.
 - (ii) the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the Municipalities;
 - (iii) the grants-in-aid to the Municipalities from the Consolidated Fund of the State;
- (b) the measures needed to improve the financial position of the Municipalities;
- (c) any other matter referred to the Finance Commission by the Government in the interests of sound finance of the Municipalities.

(2) The Governor shall cause every recommendation made by the Commission under this article together with an explanatory memorandum as to the action taken thereon to be laid before the Legislature of the State.

243Z. The Legislature of a State may, by law, make provisions with respect to the maintenance of accounts by the Municipalities and the auditing of such accounts.

243ZA. (1) The Superintendence, direction and control of the preparation of electoral rolls for, and the conduct of, all election to the Municipalities shall be vested in the State Election Commission referred to in article 243K.

(2) Subject to the provisions of this Constitution, the Legislature of a State may, by law, make provision with respect to all matters relating to, or in connection with, elections to the Municipalities.

243ZD (1) There shall be constituted in every State at the district level a District Planning Committee to consolidate the plans prepared by the Panchayats and the Municipalities in the district and to prepare a draft development plan for the district as a whole.

- (2) The Legislature of a State may, by law, make provision with respect to –
 - (a) the composition of the District Planning committees;
 - (b) the manner in which the seats in such Committees shall be filled:

Provided that not less than four-fifths of the total number of members of such Committee shall be elected by, and from amongst, the elected members of the Panchayat at the district level and of the Municipalities in the district in proportion to the ratio between the population of the rural areas and of the urban areas in the district;
 - (c) the functions relating to district planning which may be assigned to such Committees;
 - (d) the manner in which the Chairpersons of such committees shall be chosen.
- (3) Every District Planning Committee shall, in preparing the draft development plan-
 - (a) have regard to –
 - (i) matters of common interest between the Panchayats and the Municipalities including spatial planning, sharing of water and other physical and natural resources, the integrated development of infrastructure and environmental conservation;
 - (ii) the extent and type of available resources whether financial or otherwise;
 - (b) consult such institutions and organizations as the Governor may, by order, specify.
- (4) The Chairperson of every District Planning Committee shall forward the development plan, as recommended by such Committee, to the Government of the State.

243ZE

- (1) There shall be constituted in every Metropolitan area a Metropolitan Planning Committee to prepare a draft development plan for the Metropolitan area as a whole.
- (2) The Legislature of a State may, by law, make provision with respect to -
 - (a) the composition of the Metropolitan Planning Committees;
 - (b) the manner in which the seats in such Committees shall be filled:

Provided that not less than two-thirds of the members of such Committee shall be elected by, and from amongst the elected members of the Municipalities and Chairpersons of the Panchayats in the Metropolitan area in proportion to the ratio between the population of the Municipalities and of the Panchayats in that area;

- (c) the representation in such Committees of the Government of India and the Government of the State and of such organizations and institutions as may be deemed necessary for carrying out the functions assigned to such Committees;
 - (d) the functions relating to planning and co-ordination for the Metropolitan area which may be assigned to such Committees;
 - (e) the manner in which the Chairpersons of such Committees shall be chosen.
- (3) Every Metropolitan Planning Committee shall, in preparing the draft development plan,-
- (a) have regard to-
 - (i) the plans prepared by the Municipalities and the Panchayats in the Metropolitan area;
 - (ii) matters of common interest between the Municipalities and the Panchayats, including coordinated spatial planning of the area, sharing of water and other physical and natural resources, the integrated development of infrastructure and environment conservation;
 - (iii) the overall objectives and priorities set by the Government of India and the Government of the State;
 - (iv) the extent and nature of investments likely to be made in the Metropolitan area by agencies of the Government of India and of the Government of the State and other available resources whether financial or otherwise;
 - (b) consult such institutions and organizations as the Governor may, by order, specify.
- (4) The Chairperson of every Metropolitan Planning Committee shall forward the development plan, as recommended by such Committee, to the Government of the State.

243ZF.

Notwithstanding anything in this Part, any provision of any law relating to Municipalities in force in a State immediately before the commencement of the Constitution (Seventy-fourth Amendment) Act, 1992 which is inconsistent with the provisions of this Part, shall continue to be in force until amended or repealed by a competent Legislature or other competent authority or until the expiration of one year from such commencement, whichever is earlier:

Provided that all the Municipalities existing immediately before such commencement shall continue till the expiration of their duration, unless sooner dissolved by a resolution passed to that effect by the Legislative Assembly of that State or, in the case of a State having a Legislative Council, by each House of the Legislature of that State.

Part XII – Finance, property, Contracts and Suits

Chapter I – Finance

- 280.** (1) The President shall, within two years from the commencement of this Constitution and thereafter at the expiration of every fifth year or at such earlier time as the President considers necessary by order constitute a Finance Commission which shall consist of a Chairman and four other members to be appointed by the President.
- (2) Parliament may by law determine the qualifications which shall be requisite for appointment as members of the Commission and the manner in which they shall be selected.
- (3) It shall be the duty of the Commission to make recommendations to the president as to -
- (c) the distribution between Union and the States of the net proceeds of taxes which are to be, or may be, divided between them under this Chapter and the allocation between the States of the respective shares of such proceeds;
 - (d) the principles which should govern the grants-in-aid of the revenues of the States out of Consolidated Fund of India.
- (bb) the measures needed to augment the Consolidated Fund of a State to supplement the resources of the Panchayats in the State on the basis of the recommendations made by the Finance Commission of the State.

[inserted by the Constitution (73rd Amendment) Act, 1992]

- (c) the measures needed to augment the Consolidated Fund of a State to supplement the resources of the Municipalities in the State on the basis of the recommendations made by the Finance Commission of the State.

[inserted by the Constitution (74th Amendment) Act, 1992]

Schedule XI

(ARTICLE 243G)

[Added by Constitution (73rd Amendment) Act, 1992]

1. Agricultural, including agricultural extension
2. Land improvement, implementation of land reforms, land consolidation and soil conservation.
3. Minor Irrigation, water management and watershed development.
4. Animal husbandry, dairying and poultry.
5. Fisheries.
6. Social forestry and farm forestry.
7. Minor forest produce.
8. Small-scale industries, including food-processing industries.
9. Khadi, village and cottage industries.
10. Rural housing.
11. Drinking water.
12. Fuel and fodder.
13. Roads, culverts, bridges, ferries, waterways and other means of communication.
14. Rural electrification, including distribution of electricity.
15. Non-consonantique energy sources.,
16. Poverty alleviation programme.
17. Education, including primary and secondary schools.
18. Technical training and vocational education.
19. Adult and non-formal education.
20. Libraries.
21. Cultural activities.

22. Markets and fairs.
23. Health and sanitation, including hospitals, primary health centres and dispensaries.
24. Family welfare.
25. Women and child development.
26. Social welfare, including welfare of the handicapped and mentally retarded.
27. Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes.
28. Public distribution system.
29. Maintenance of community assets.

Schedule XII

(ARTICLE 243 W)

[Inserted by Constitution (74th Amendment) Act, 1992]

1. Urban planning, including town planning.
2. Regulation of land-use and construction of buildings.
3. Planning for economic and social development.
4. Roads and bridges.
5. Water supply for domestic, industrial and commercial purposes.
6. Public health, sanitation, conservancy and solid waste management.
7. Fire services.
8. Urban forestry, protection of the environment and promotion of ecological aspects.
9. Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
10. Slum improvement and up gradation.
11. Urban poverty alleviation.

12. Provision of urban amenities and facilities such as parks, gardens, playgrounds.
13. Promotion of cultural, educational and aesthetic aspect.
14. Burials and burial grounds; cremations, cremation grounds and electric crematoriums
15. Cattle ponds; prevention of cruelty to animals.
16. Vital statistics, including registration of births and deaths.
17. Public amenities, including street lighting, parking lots, bus stops and public conveniences.
18. Regulation of slaughterhouses and tanneries.

Appendix III

Setting up of the State Finance Commission (Extract from the West Bengal Panchayat Act, 1973)

- 206(A)**
- (1) As soon as may be after the commencement of the West Bengal Panchayat (Amendment) Act, 1994, and thereafter at the expiry of every five years, there shall be a Finance commission constituted by the governor, by notification, under clause (1) of Article 243-I of the Constitution of India which shall consist of not more than five members including the Chairman, selected from amongst the jurists, economists, administrators and social and political workers of eminence.
 - (2) The Finance Commission shall review the financial position of the Gram Panchayats, panchayat Samitis and Zilla Parishad and shall make recommendations as to
 - (a) The principles which should govern-
 - (i) the distribution between the State and the Panchayats of the net proceeds of taxes, duties, tolls and fees leviable by the State, which may be divided between them, and the allocation between the Panchayats at all levels of their respective shares of such proceeds;
 - (ii) the determination of taxes, duties, tolls and fees, which may be assigned to, or appropriated by the Panchayats;
 - (iii) the grants-in-aid to the Panchayats from the Consolidated Fund of the State;
 - (b) any other matter referred to the Finance Commission by the Governor in the interest of sound finance of the Panchayats;
 - (3) The Chairman and the other members of the Finance Commission shall hold office for one year and the term of office may be extended for six months at a time by the Government by notification, and they shall be paid such fees and allowances as the State Government may, by order, determine.
 - (4) The Chairman or any other member of the Finance commission may resign his office in writing under his hand addressed to the Chief Secretary to the Government of West Bengal, but he shall continue in office until his resignation is accepted by the State Government.
 - (5) The Finance Commission shall, in the performance of its functions, determine its own procedure, and exercise such powers, summon such persons and examine such records as may be prescribed.

- (6) The Governor, on the receipt of the recommendations of the Finance Commission shall take such actions as may be considered necessary, and the recommendations of the Finance Commission together with an explanatory memorandum of actions taken thereon, shall be laid for not less than fourteen days before the State legislature as soon as possible after such recommendations are received and shall be accepted with such modifications as the State Legislature may make during the sessions in which they are so laid.

Appendix IV

[A]

Constitution and Terms of Reference of the Third State Finance Commission

**Government of West Bengal
Finance Department
Budget Branch
Writers' Buildings, Kolkata-700 001**

4000-FB

Kolkata, the 22nd February, 2006.

NOTIFICATION

In pursuance of the provisions contained in clause (1) of Article 243-I, and clause (1) of Article 243Y, of the Constitution of India, the Governor is pleased to constitute the West Bengal Finance Commission (hereinafter referred to as the Commission) consisting of Dr. Sukhbilas Barma, IAS(Retired) as the Chairman and the following members, namely,

- | | |
|---|--------------------|
| 1. Prof. Nripendra Nath Bandyopadhyay | Member |
| 2. Shri Bijan Kundu, IAS, Special Secretary, Home Department. | Member |
| 3. Dr. B.P. Shyam Roy, IAS, Special Secretary,
Development & Planning Department | Member- Secretary. |

2. The Chairman and the other members of the Commission shall hold office from the date on which they respectively assume office up to the 28th day of February, 2007.

3. The Commission shall make recommendations to the Governor as to ---

(A) In the case of the Panchayats

(a) the principles which should govern—

- (i) the distribution between the State and the Panchayats of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them under Part IX of the Constitution and the allocation between the Panchayats at all levels of their respective shares of such proceeds;
- (ii) the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by the Panchayats;

(iii) the grants-in-aid to the Panchayats from the Consolidated Fund of the State ;

b) the measures needed to improve the financial position of the Panchayats ;

(B) in the case of the Municipalities ----

(a) the principles which should govern---

(i) the distribution between the State and the Municipalities of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them under Part IXA of the Constitution and the allocation between the Municipalities at all levels of their respective shares of such proceeds;

(ii) the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the Municipalities ;

(iii) the grants-in-aid to the Municipalities from the Consolidated Fund of the State;

(b) the measures needed to improve the financial position of the Municipalities;

4. In making recommendations, the Commission shall have regard, among other considerations, to---

(i) the resources of the State Government and the demands thereon on account of expenditure on administration, development and debt-servicing;

(ii) the resource –raising powers of the Panchayats and Municipalities

(iii) the responsibilities entrusted upon the Panchayats and Municipalities by Statutes and Government Orders;

5. The Commission shall determine its own procedure.

6. The Commission shall make its report available by the 28th day of February, 2007.

By order of the Governor,

Sd/- Samar Ghosh,
Principal Secy. To the Government. of West Bengal.

[B]
Summary of Notifications

The Government. Of West Bengal, vide its notification no. 4000-FB dated 22.02.06, no. 43-F dated 03.01.2007 and no.4453-F dated 08.06.2007, has notified the following persons to be the members of the Third State Finance Commission, West Bengal :-

Dr. Sukhbilas Barma, IAS (Retd.)	.....	Chairman
Prof. Nripendra Nath Bandyopadhyaya	.....	Member
Sri Bikash Kanti Majumdar, IAS (Retd.)	.....	Member
Sri Bijan Kumar Kundu, IAS (Retd.)	.....	Member
Dr B. P. Syam Roy, IAS (Retd.)	.....	Member

TERMS OF REFERENCE

In terms of notification no. 4000-FB dated 22.02.06, the Commission has been entrusted with the task of making recommendations to the Governor as to –

(A)in the case of the Panchayats ---

- (a) the principles which should govern –
 - (iv) the distribution between the State and the Panchayats of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them under Part IX of the Constitution and the allocation between the Panchayats at all levels of their respective shares of such proceeds;
 - (v) the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by the Panchayats;
 - (vi) the grants-in-aid to the Panchayats from the Consolidated Fund of the State;
- (b) the measures needed to improve the financial position of the Panchayats;

(B)in the case of the Municipalities ---

- (a) the principles which should govern --
 - (i) the distribution between the State and the Municipalities of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them under Part IXA of the Constitution and the allocation between the Municipalities at all levels of their respective shares of such proceeds;

- (ii) the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by the Municipalities;
 - (iii) the grants-in-aid to the Municipalities from the Consolidated Fund of the State;
- (b) the measures needed to improve the financial position of the Municipalities;

The said notification also stated that, in making its recommendations, the Commission shall have regard, among other considerations, to –

- (i) the resources of the State Government and the demands thereon on account of expenditure on administration, development and debt-servicing;
- (ii) the resource-raising powers of the Panchayats and Municipalities;
- (iii) the responsibilities entrusted upon the Panchayats and Municipalities by Statutes and Government Orders;

The said notification authorised the Commission to determine its own procedure.

Appendix V

Action Taken Report (ATR) of First Finance Commission

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT.

EXPLANATORY MEMORANDUM AS TO THE ACTION TAKEN ON THE RECOMMENDATIONS MADE BY THE WEST BENGAL FINANCE COMMISSION IN ITS REPORT SUBMITTED TO THE GOVERNMENT ON NOVEMBER 27, 1995.

The report of the West Bengal Finance Commission (hereinafter referred to as the Commission) constituted under Notification No. 1023-FB dated the 30th May, 1994 together with the Explanatory Memorandum on the action taken on the recommendations of the Commission is being laid on the table of the House in pursuance of Article 243 I (4) and Article 243 Y (2) of the Constitution of India. The summary of the recommendations of the Commission relating to devolution of State taxes, grants-in-aid and other matters is contained in Chapter 7 of the report of the Commission. Along with the summary of the recommendations, Chapter 7 of the report also contains some observations of the Commission. The decisions of the Government on the recommendations of the Commission are indicated in the following paragraphs.

Grants –in-aid.

Recommendation 7.02: This has been accepted by the Government.

Recommendation 7.03: Surcharge is a part of sales tax and sales tax including surcharge is to be taken into account for the determination of entitlements as per recommendation 7.07. As such distribution of surcharge on sales tax separately to the Municipalities is not necessary. The recommendation that State grants in lieu of collection of Professional Tax and as assignment of part of Motor Vehicles Tax to local bodies may be discontinued has been accepted by the Government.

Recommendation 7.04: The Government has accepted the recommendation in respect of approved staff subject to review in due course on receipt of the recommendations of the 4th Pay Commission.

Recommendation 7.05: The Government has accepted the recommendation subject to the decisions that may be taken by the Government of India on the question of transfer of Centrally Sponsored and Central Sector Schemes to State Government.

Tax sharing:

Recommendation 7.07: The principle that entitlements of local bodies should be financed by sharing of taxes has been accepted by the Government. But this has to be related to recommendations 7.39 and 7.40 i.e. clear listing of the works under the State Plan Sector and

district Plan Sector and district-wise disaggregation of departmental maintenance budget for which detailed exercise is being done in consultation with Administrative Departments.

Devolution of Taxes:

Recommendation 7.08: This is being examined.

Recommendations 7.09 to 7.11: These recommendations have been accepted by the Government.

Own Incomes of LSGs.

Recommendations 7.12 to 7.19: The Government has accepted these recommendations in principle. The details are being worked out.

Adjustments in District Organization, Planning and District set-up.

Recommendations 7.20 to 7.29: The Government has already accepted this approach in general. Details will be worked out in due course.

Distribution of Entitlement Funds amongst LSGs.

Recommendations 7.30 to 7.37: The Government has accepted these recommendations.

Other Points:

Recommendation 7.38: The Government has accepted this recommendation.

Recommendations 7.39 and 7.40: These have already been dealt with.

Recommendations 7.41 and 7.42: The Government will take a view, as recommended, while undertaking the exercise for implementation of recommendations 7.39 and 7.40.

Recommendations 7.43 to 7.46: These will be considered in due course.

Where implementation of any recommendation of the Commission as accepted by the Government requires enactment of a law by the State Legislature, necessary action for introduction of such legislation will be taken in due course.

Dated, Calcutta, the 22nd July, 1996.

Asim Kumar Dasgupta.

Finance Minister.

Appendix VI

Action Taken Report (ATR) of Second Finance Commission

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT.

EXPLANATORY MEMORANDUM AS TO THE ACTION TAKEN ON THE RECOMMENDATIONS MADE BY THE SECOND STATE FINANCE COMMISSION, WEST BENGAL IN ITS REPORT SUBMITTED TO THE GOVERNMENT ON FEBRUARY 6,2002.

In pursuance of Article 243 I(4) and Article 243 Y(2) of the Constitution of India, the recommendations of the Second State Finance Commission (hereinafter referred to as the Commission) constituted under Notification No. 1770-FB dated the 14th July,2000 together with the Explanatory Memorandum on the action taken thereon are being laid on the table of the House. The summary of the recommendations of the Commission relating to devolution of State taxes, Grants-in-aid and other matters is contained in chapter 6 of the report of the Commission. The decision of the Government on the recommendations of the Commission are indicated in the following paragraphs.

Recommendation 6.01 : The Second SFC endorses the basic framework of First SFC allocation structure including the recommendations of 16 per cent of State taxes as entitlement fund. We further recommend that the detailed LSG unit wise entitlement should be included in a supplement to the Budget.

The Government has accepted the basic recommendation of providing an entitlement fund for the rural and Urban Local Bodies. However, instead of linking the quantum of the entitlement fund with the State's own tax revenue, the Government has decided to allocate the maximum amount possible out of its resources, having regard to the demands thereon for meeting committed liabilities including the committed liabilities in respect of rural and Urban Local Bodies and the expenditure on account of essential State Level programmes as well as the State's share of national level programmes being implemented by the State.

Recommendation 6.02 : We recommend that a minimum amount of Rs. 700 crore should be provided in the budget for devolution to LSGs as 'untied' entitlement. We further recommend that the detailed LSG unit wise entitlement should be included in a supplement to the Budget

The State Government has provided an amount of Rs. 350 crore in the budget of the year 2005-06 as 'untied' entitlement of the rural and the Urban Local Bodies. The State Government will make every effort to ensure that the devolution of fund to the local bodies is maintained at least at this level.

Recommendation 6.03 : We recommend sub-allocation of District Panchayat Fund as 60, 20 & 20 per cent respectively for GPs, PSs & ZPs.

The Government has accepted this recommendation of the Commission.

Recommendation 6.04 : Two percent of 16 per cent of State tax collection, ie.0.32 per cent be earmarked for a State level incentive fund.

The Government has accepted the basic recommendation of earmarking a certain portion of the entitlement fund for a State level incentive fund. However, as the quantum of entitlement fund is not linked to the State's own tax revenue, the quantum of incentive fund cannot also be linked to the State's own tax revenue. Instead, the proportion of incentive fund in the entitlement fund will be maintained at the level recommended by the Commission.

Recommendation 6.05 : LSGs in hill areas should be given an additional allocation of 0.04 per cent of total States taxes.

The Government has accepted the basic recommendation of providing an additional allocation for the local bodies in the hill areas. However, as the quantum of entitlement fund is not linked to the State's own tax revenue, the additional allocation for the hill areas cannot also be linked to the State's own tax revenue. Instead, the proportion of additional allocation in the entitlement fund will be maintained at the level recommended by the Commission.

Recommendation 6.06: ZPs and PSs should apportion a part of 'untied' fund for villages suffering from calamities and problems of inaccessibility.

The Government has accepted this recommendation of the Commission. Necessary guidelines in this regard will be issued to the Zilla Parishads and Panchayat Samitis.

Recommendation 6.07: Arrangement for sharing of Entertainment Tax may continue to be made by the State Government as at present. The commendation of First SFC in this respect is modified to that extent.

The Government has accepted this recommendation of the Commission.

Recommendation 6.08: Legislation enabling the LSGs to collect taxes on urban land and multi storied buildings needs to be made.

Land revenue has been imposed in urban areas including Kolkata Municipal Corporation area and the Land and Land Reforms Department of the Government has been entrusted with collection of revenue of urban land. The Government does not contemplate any change at this stage.

The State does not contemplate any separate tax on multi-storied buildings to be made.

Recommendation 6.09: Powers to collect land revenue and cesses may be devolved to the LSGs. LSGs would require to suitably strengthen their revenue collection machinery for the purpose.

The Government does not contemplate any change in the existing system of collection of land revenue and cess now.

Recommendation 6.10: Responsibility for collection of irrigation charges may be given to the Panchayats and the revenue devolved to them.

This recommendation is being examined in consultation with the concerned departments of the Government.

Recommendation 6.11: The State Government should ensure that recommendations of the Central Valuation Board are implemented in all ULBs.

The recommendations of the Central Valuation Board have been implemented in all ULBs except in Kolkata Municipal Corporation and Howrah Municipal Corporation. The Acts of these two Corporations provide for assessment of valuation of holdings by their own assessment personnel.

Recommendation 6.12: Different rates and fees levied by the ULBs should be revised.

The process has started.

Recommendation 6.13: User charges and service charges should be levied by all ULBs.

The Acts have been amended to provide for imposition of user charges / service charges to recover the operation costs of various services. Rules have been framed for imposition of water charges which have been implemented by most of the ULBs over the last two years. In these Rules the minimum charges have been prescribed and the ULBs have been given the liberty to fix charges at higher rates subject to certain ceilings. The West Bengal Municipal Act' 93 has been amended to allow imposition of conservancy charges on all types of holdings and such conservancy charges are being imposed by many ULBs.

Recommendation 6.14: The State Government should pursue with Government of India the EFC recommendation on impositions of service charge on Central Government properties.

The State Government has been continuously pursuing the matter.

Recommendation 6.15: The State Government should consider making consolidated payments directly to the ULBs through Municipal Affairs Department on account of municipal tax on State Government properties.

The issue is under examination by the Government.

Recommendation 6.16: Besides augmenting resources by raising taxes and increasing fees etc. on items listed in LSG Acts, the LSGs should exploit potential resources lying unutilised like land, water bodies, livestock, trees etc. for generating both income and employment for the people.

The Government has accepted this recommendation of the Commission. The LSGs will be advised accordingly.

Recommendation 6.17: The State Government may consider redefining the functional responsibilities and review the areas of own resource mobilisation between the three tiers of Panchayats, namely ZPs, PSs and GPs.

The Government has decided to act upon this recommendation of the Commission.

Recommendation 6.18: Government should consider reconciliation of overlapping responsibilities for planning and allocation of fund between DPC and regional development boards in the rural and urban areas.

This recommendation will be considered in consultation with the concerned departments of the Government.

Where implementation of any recommendation of the Commission as accepted by the Government requires enactment of a law by the State Legislature, necessary action for introduction of such legislation will be taken in due course.

Dated, Kolkata the 15th July, 2005

Asim Kumar Dasgupta.

Finance Minister.

Appendix VII

Government Memorandum regarding devolution of the proceeds of Entertainment Tax to Urban & Local Bodies in the State of West Bengal.

GOVERNMENT OF WEST BENGAL FINANCE (TAXATION) DEPARTMENT

NO.253-F.T.

Dated, Calcutta, the 31st January, 2000

MEMORANDUM

Subject: - Devolution of the proceeds of Entertainment Tax to Urban & Local Bodies in the State of West Bengal.

The undersigned is directed to say that the State Finance Commission in its report submitted to the State Government in the year 1995 recommended interalia that taxes on entertainments now collected by the State Government should be handed over to Local Self Government Authorities (para 2.09 & 2.42). The recommendation of the commission was under active consideration of the State Government for sometime past.

- (1) After careful consideration by the Government, the undersigned is directed by order of the Governor to say that the Governor is pleased to order that 90 (ninety) percent of the net yield of the State Entertainment Tax as collected under (i) The Bengal Amusements Tax Act, 1922, (ii) The West Bengal Entertainment and Luxuries (Hotels & Restaurants) Tax Act, 1972 and (iii) The West Bengal Entertainment –cum- Amusement Tax Act, 1982 shall be passed on to the local Bodies in the manner set out in the following paragraphs after retaining 10 percent by the State Government for covering Administrative, Legal and other costs associated with Collection of the aforesaid tax.
- (2) Total allocable amount i.e. 90% of the net yield will be divided in the ratio of 80:20 for Municipal areas (which may be called Municipal Fund) and Panchayat areas (which may be called Panchayat Fund).
 - (i) The distribution of the Municipal fund among different Municipal will be made in accordance with the recommendations made under para 6.22 to 6.25 of the Report of the State Finance Commission.
 - (ii) The distribution of the Panchayat Fund amongst the Panchayat Bodies shall be made in accordance with the recommendations under para 6.26 & 6.27 of the Report of the State Finance Commission.
- (3) Fund will be released on quarterly basis. For the first three quarters, the devolution will be based on the Budget Estimate, while releasing fund for the fourth quarter, the

revised estimate will be taken into account. Necessary adjustment will be made from the entitlement of the next year after actuals of the previous year are received from the Account General West Bengal.

- (4) The Scheme of devolution of the proceeds of Entertainment Tax to Urban & Local Bodies in the State shall be deemed to have come into effect on the 1st day of April, 1999.
- (5) The existing Scheme of distribution of Entertainment Tax to the Corporation / Municipality etc. as initiated in G.O No. 3275-F.T, Dated 29.9.86 shall be deemed to have been discontinued with effect from 1.4.1999.

SD /-N. Barman Roy.
Officer-on –Special Duty & Ex-Officio
Deputy Secretary to the Government of West Bengal.

Appendix VIII

The West Bengal District Planning Committee Act, 1994

An Act to provide for the constitution of District Planning committee at the district level for consolidation of the plans prepared by the Panchayats and the Municipalities in the district and preparation of draft development plan for the district as a whole.

WHEREAS it is expedient to provide for the constitution of district Planning committee at the district level for consolidation of the plans prepared by the Panchayats and the Municipalities in the district and preparation of draft development plan for the district as a whole;

It is hereby enacted in the Forty-fifth Year of the Republic of India, by the Legislature of West Bengal, as follows:-

- 1 (1) This Act may be called the West Bengal District Planning Committee Act, 1994.
 - (2) It extends to the whole of West Bengal, except the areas to which the provisions of
 - (a) the Calcutta Municipal Corporation Act, 1980, or
 - (b) the Darjeeling Gorkha Hill council Act, 1988, or any part or modification thereof, apply or may hereafter be applied
 - (3) It shall come into force on such date as the State Government may, by notification appoint.
2. In this Act, unless the context otherwise requires,-
- (a) “Committee” means a District Planning committee, or Siliguri Subdivision Planning Committee, constituted under sub-section(1)of section 3;
 - (b) “Constitution” means the Constitution of India;
 - (c) “District Magistrate” includes an Additional district Magistrate, or any other Magistrate appointed by the State Government to discharge all or any of the functions of the District Magistrate under this Act;
 - (d) “Governor” means the governor, appointed as such under article 155, read with article 153, of the Constitution, for the State of West Bengal;
 - (e) “Municipality” has the same meaning as in clause(e) of article 243P of the Constitution;
 - (f) “notification” means a notification published in the Official Gazette;

- (g) “Panchayat Samiti” means a Panchayat Samiti constituted under the West Bengal Panchayat Act, 1973;
- (h) “Population” means the population as ascertained at the last preceding census of which the relevant figures have been published;
- (i) “prescribed” means prescribed by rules made under this Act;
- (j) “Rural area” means an area within a Block.

Explanation.- “Block” has the same meaning as in clause (20) of section 2 of the West Bengal Panchayat Act, 1973;

- (k) “urban area” means an area within a Municipality;
- (l) “Zilla Parishad” means a Zilla Parishad, and includes Mahakuma Parishad for the sub-division of Siliguri in the district of Darjeeling, constituted under the West Bengal Panchayat Act, 1973.

3.

- (1) For every district the State Government shall constitute a District Planning Committee bearing the name of the district, except for the sub-division of Siliguri in the district of Darjeeling for which the State Government shall constitute a Planning Committee to be called Siliguri Sub-division Planning Committee.

- (2) Subject to such rules as may be made by the State Government in this behalf, the State Government shall, by notification, determine the number of members of a Committee including-

- (a) (a) the number of such members to be elected by, and from amongst, the elected members of the Zilla Parishad :

Provided that no Sabhadhipati of a Zilla Parishad shall be elected under this clause,

- (b) the number of such members to be elected by, and from amongst, the elected members, by whatever name called, of all the Municipalities within the district or, in the case of the sub-division of Siliguri in the district of Darjeeling, of all the Municipalities within the sub-division;

Provided that no Chairperson of a Municipality shall be elected under this clause, and

- (c) the number of such members, not exceeding one-fifth of the total number of members of the Committee, as may be appointed by the State Government under sub-section (3) :

Provided that the ratio between the number of members of a Committee and the sum total of the rural population and the urban population in the district, or, in the case of the sub-division of Siliguri, in the district of Darjeeling, in that sub-division shall, so far as practicable, be the same throughout West Bengal:

Provided further that four-fifths of the total number of members of a Committee shall not exceed the total number of elected members of the Zilla Parishad:

Provided also that the number of members referred to in clause (a) shall bear, as nearly as may be, the same proportion to the number of members, referred to in clause (b), as the population of the rural areas bear to the population of the urban areas in the district or, in the case of the sub-division of Siliguri in the district of Darjeeling, in that sub-division.

- (3) Subject to the provisions of clause© of sub-section (2), the State Government shall, by notification, appoint the members referred to therein, and such members shall include-
- (a) the Sabhadhipati of the Zilla Parishad,
 - (b) the District Magistrate of the district, and
 - (c) such other members as the State Government may think fit to choose from amongst-
 - (i) the Sabhapatis of the Panchayat Samitis within the district,
 - (ii) the members of the House of the People and the Legislative Assembly of the State elected thereto from a constituency comprising any part of the district, not being Ministers,
 - (iii) the officers of the State Government or of any statutory body or Corporation deemed by the State Government to have specialized knowledge,
 - (iv) the Chairpersons of the Municipalities within the district or, in the case of the sub-division of Siliguri in the district of Darjeeling, within that sub-division, and
 - (v) the economists and social and political workers of eminence.

- 4**
- (1) The Sabhadhipati of the Zilla Parishad shall be the Chairperson of the Committee.
 - (2) As soon as may be after constitution of the Committee or in the event of any vacancy, as the case may be, the members of the Committee shall select a Vice-Chairperson from amongst themselves in such manner as may be determined by the Chairperson.
 - (3) In the absence of the Chairperson, the Vice-Chairperson shall preside at the meeting of the Committee.
 - (4) The District Magistrate shall be the Secretary of the Committee and shall make available to the Committee such assistance as may be necessary for the discharge of its functions.

- 5.
- (1) Subject to such rules as may be made by the State Government in this behalf and such directions as that Government may issue for the purpose, the District Magistrate shall co-ordinate and supervise all work in connection with the election of members to the Committee.
 - (2) The District Magistrate shall appoint a Returning Officer and as many Assistant Returning Officer as may be necessary for the purpose of conducting the election of members to the Committee.
 - (3) The powers and functions of the Returning Officer and the Assistant Returning Officers shall be such as may be prescribed.
 - (4) If any dispute arises as to the validity of an election under this Act, any person entitled to vote at such election may, within thirty days after the date of the declaration of the results of such election, file a petition, calling in question such election, before the Divisional commissioner having jurisdiction, and the order of the Divisional Commissioner in disposing of the petition shall be final.
 - (5) Notwithstanding anything to the contrary contained in this Act or in any other law for the time being in force, no civil court shall have any jurisdiction to entertain any petition calling in question the validity of any election under this Act.
 - (6) A member of a Committee, who is a member of -
 - (a) a Zilla Parishad, or
 - (b) a Municipality, or
 - (c) a Panchayat Samiti, or
 - (d) the House of the People, or
 - (e) the Legislative Assembly of the State, shall cease to be a member of the Committee if he ceases to be a member of
 - (i) the Zilla Parishad, or
 - (ii) the Municipality, or
 - (iii) the Panchayat Samiti, or
 - (iv) the House of the People, or
 - (v) the Legislative Assembly of the State,as the case may be.
7. A Vice-Chairperson or a member of the Committee may, at any time, resign his office by notifying in writing his intention to do so to the Chairperson

and, on such resignation being accepted, the Vice-Chairperson or the member, as the case may be, shall be deemed to have vacated his office.

- 8.** If the office of an elected member of a Committee becomes vacant by reason of his death, resignation or otherwise, the vacancy shall be filled by election of another member in the prescribed manner.

- 9** (1) The Committee shall regulate its procedure and shall, without prejudice to the generality of such power, decide as and when and in which manner, a meeting shall be held:

Provided that the Chairperson, when required by notice in writing by at least one-third of the members of the Committee to call a meeting, shall do so in ordinary manner, within one month from the date of receipt of the notice.

- (2) One-third of the total number of members, subject to a minimum of ten members, shall be a quorum for a meeting of the Committee:

Provided that no quorum shall be necessary for an adjourned meeting.

- (3) The Secretary of the Committee shall maintain records of the meeting of the committee and shall take such actions in this behalf as the Committee may decide.

- 10.** (1) The Committee shall-
- (a) consolidate the plans prepared by the Panchayats and the Municipalities in the district, and
 - (b) prepare a draft development plan for the district as a whole.
- (2) The Committee shall, in preparing the draft development plan under clause (b) of sub-section (1),-
- (a) have regard to -
 - (i) matters of common interest between the Panchayats and the Municipalities including spatial planning, sharing of water and other physical and natural resources, the integrated development of infrastructure and environmental conservation;
 - (ii) the extent and type of available resources, whether financial or otherwise;
 - (b) consult such institutions and organizations as the governor may, by order, specify.
- (3) The State Government may, by order, assign to the Committee such functions relating to district planning and co-ordination and monitoring of

the activities of different departments of the State Government as may be deemed necessary.

- (4) Subject to such rules as may be made by the State Government in this behalf, the State Government may, by notification, constitute an Urban Development Sub-Committee and such other sub-committees as may be deemed necessary for carrying out the purposes of this Act.

Provided that each such Sub-Committee shall consist of not less than seven members selected from amongst the members of the Committee or such economists, economic planners, administrators, or social and political workers of eminence, as the State Government may think fit.

- (5) The Chairperson of a Committee shall forward the development plan, as recommended by such Committee, to the State Government in such manner as may be prescribed.

- 11.** (1) The State Government may make rules for carrying out the purposes of this Act.
 - (2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the matters, which under any provision of this Act, are required to be prescribed or to be provided for by rules.
 - (3) All rules made under this Act shall be published in the Official Gazette and shall unless some later date is appointed by the State Government, come into force on the date of such publication.
 - (4) All rules made under this Act shall be laid for not less than fourteen days before the State Legislature as soon as possible after they are made and shall be subject to such modification as the State Legislature may make during the Session in which they are so laid.

ANNEXURE VOLUME ON CD

Details of soft copies of data files on accompanying CD

ANNEXURE I

Growth Rate of Income & Expenditure of the ULBs for the period from 2001-02 to 2006-07

ANNEXURE II

Income, Expenditure and Number of Employees of the ULBs for the period from 2001-02 to 2006-07

ANNEXURE III

Districtwise figures of Growth Rate of Income & Expenditure of ULBs for the period from 2001-02 to 2006-07

ANNEXURE IV

Amount Received and spent by ULBs under different Central & State Government schemes in 2005-06 & 2006-07

ANNEXURE V

Demand & Collection of Property Tax for 2006 - 07 in respect of Urban Local Bodies

ANNEXURE VI

Roads Maintained by ULBs (Year - 2004 – 05)

ANNEXURE VII

Percentage of Literacy in ULBs in the year 2001

ANNEXURE VIII

ULBwise number of holdings and average collection of Property Tax per holding in 2006-07

ANNEXURE IX

District wise Food Insecurity & Food insecurity in GPs of Jhldha II block of Purulia

ANNEXURE X

ULB, Zilla Parishad, Panchayat Samiti and Gram Panchayat data used for apportionment

ANNEXURE XI

Compiled data of PRI responses on Revenue and Expenditure

ANNEXURE XII

Activity Mapping worked out by P & RD Department.