CHAPTER VII

Effectiveness of delivery of water supply, sanitation and fire services

Effectiveness of delivery of water supply, sanitation and fire services

The devolvement of powers and responsibilities to perform the 18 functions listed in the Twelfth Schedule of the Constitution, was aimed at increasing the effectiveness of delivery of services to citizens at large. Three functions of water supply, sanitation and fire services were selected by the audit for ascertaining the effectiveness of delivery.

7.1 Effectiveness in delivery of water supply service

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According to section 261 of the MbMC Act, section 63(20) of the MMC Act and section 49(1) of the MMCNPIT Act, it was incumbent upon the ULBs to make reasonable and adequate provisions for the management and acquisition of municipal water works necessary for sufficient supply of water for public and private purposes.

Service Level Benchmarks (SLBs) have been promulgated (July 2008) by the Ministry of Urban Development, Government of India (GoI) in four key sectors *viz.*, Water Supply, Sewage Management (Sewage and Sanitation), Solid Waste Management (SWM) and Storm Water Drainage (SWD). SLBs set indicators for these key sectors for performance monitoring and evaluation of ULBs. The SLBs prescribed by GoI were adopted by Government of Maharashtra (GoM) in February 2010 to be achieved by all ULBs. As per the instructions issued (October 2010) by UDD, GoM, ULBs were required to fix goals for SLB achievements during each financial year and furnish the details of achievements of these goals to the State Government. The State Government issued yearly notifications indicating the targets and achievements in the ULBs as per the goals fixed.

The achievements against a few of the Service Level Benchmark indicators fixed by GoI, in the 44 test-checked ULBs and the achievements against the internal targets for the year 2019-20 in respect of 38 ULBs (six ULBs *viz.*, Greater Mumbai, Nagpur, Nashik, Pimpri-Chinchwad, Thane and Vasai-Virar did not publish their own targets) are discussed in the succeeding paragraphs.

7.1.1 Water supply connection

As per the SLB indicator, 100 *per cent* coverage of water supply connection *i.e.*, direct piped connection for water supply within the household was envisaged. Coverage of water supply connection in the 42 test-checked ULBs¹, anlaysed by Audit is summarised in **Table 7.1**.

¹ (1) Bhatkuli and (2) Yavatmal ULBs did not furnish information

Coverage of water supply connection (per cent)	Number of ULBs
100 per cent	7
More than 75 but less than 100	20
More than 50 but less than 75	15
More than 25 but less than 50	0
Less than 25	0
Source: Information furnished by ULBs	

Table 7.1: Coverage of water connection in test-checked ULBs

- Out of 42 test-checked ULBs, only seven ULBs (17 *per cent*) achieved 100 *per cent* coverage of water supply connections (**Appendix 7.1**).
- Out of 38 ULBs, one ULB (Bhatkuli) did not furnish information. In the remaining 37 ULBs, 38 *per cent* ULBs (14 out of 37) achieved their own targets while 62 *per cent* ULBs (23 out of 37) did not achieve their own targets (Appendix 7.2).

Thus, a large number of test-checked ULBs have failed to achieve the coverage of water supply connection as per the SLB indicator.

7.1.2 Per capita supply of Water

Per capita water supplied, expressed in litre per capita per day (LPCD), indicates the adequacy of the ULBs to source and treat water to potable standards and supply it into the distribution system. As per SLB indicator, supply of 135 LPCD was required to be achieved. Per capita supply of water in the 42 test-checked ULBs², analysed by Audit is summarised in **Table 7.2**.

Table 7.2: Per capita supply of water in test-checked ULBs

Per capita supply of water	Number of ULBs
135 LPCD and above	13
67.50 LPCD to 135 LPCD	25
33.75 LPCD to 67.50 LPCD	4
Less than 33.75 LPCD	0
Source: Information furnished by ULBs	

- Except for 13 ULBs out of the 42 test-checked ULBs, the remaining 29 ULBs (69 *per cent*) had not achieved the per capita supply of water of 135 LPCD (**Appendix 7.1**).
- Out of 38 ULBs which published targets, one ULB (Bhatkuli) did not furnish the information. In the remaining 37 ULBs, 16 *per cent* ULBs (six out of 37) achieved their own internal targets while 84 *per cent* ULBs (31 out of 37) did not achieve their own internal targets. (Appendix 7.2).

Thus, the ULBs were largely not able to supply adequate water to its citizens.

7.1.3 Extent of metering of water connections

In a water supply system, the quantum of service provided to citizens is directly measurable and therefore, it was necessary that the water supplied to all categories of consumers was metered. Metering would also induce efficiency in use of water. As per the SLB indicator, 100 *per cent* metering

² (1) Bhatkuli and (2) Yavatmal ULBs did not furnish information

was to be achieved. The extent of metering of water connection in the 39 test-checked ULBs³, analysed by Audit is summarised in **Table 7.3**.

Extent of metering	Number of ULBs		
No metering	26		
100 per cent	4		
More than 50 per cent but less than 100 per cent	5		
More than 25 per cent but less than 50 per cent	4		
Less than 25 per cent	0		
Source: Information furnished by ULBs			

Table 7.3: Extent of metering of water connections in test-checked ULBs

- As seen from **Table 7.3**, in 26 (67 *per cent*) out of 39 test-checked ULBs, there was no metering of water connection (**Appendix 7.1**). Audit noticed that in MCGM out of 4.37 lakh metered connection, 1.84 lakh meters (42 *per cent*) were faulty.
- Out of 38 ULBs which published targets, in 26 ULBs either the targets in the Government notification were zero or achievements were not available. In the remaining 12 ULBs, 25 *per cent* ULBs (3 out of 12) achieved their own internal targets while 75 *per cent* ULBs (9 out of 12) did not achieve their own internal targets. (Appendix 7.2).

In the absence of metering of water connection, loss of revenue due to billing done on assessment basis was inevitable. It also leads to inefficient usage of water as metering act as a deterrent against wastage of water by consumers.

7.1.4 Quality of water supplied

Poor water quality can pose serious public health hazards. The quality of water supplied should be 100 *per cent* potable. The quality of water is checked by the ULBs by sending the sample to a Government or Government approved laboratory.

The quality of water supplied in the 40 test-checked ULBs⁴, analysed by Audit is summarised in **Table 7.4**.

Potability of water (in per cent)	Number of ULBs
100 per cent	23
More than 75 <i>per cent</i> but less than 100 <i>per cent</i>	12
More than 50 per cent but less than 75 per cent	4
More than 25 per cent but less than 50 per cent	1
Less than 25 per cent	Nil
Source: Information furnished by ULBs	

Table 7.4: Quality of water supply in test-checked ULBs

- As seen from **Table 7.4**, in 17 (42 *per cent*) out of 40 test-checked ULBs quality of water was not 100 *per cent* potable. The quality of water was poorest in Latur ULB at 27.70 *per cent*. (Appendix 7.1).
- Out of 38 ULBs which published targets, in four ULBs (Bhatkuli, Lakhani, Mohadi and Tala), the achievements were not available. In the remaining 34 ULBs, 76 *per cent* ULBs (26 out of 34) achieved their own internal

³ Five ULBs did not furnish the information.

⁴ (1) Bhatkuli, (2) Khamgaon, (3) Tala and (4) Yavatmal ULBs did not furnish the information

targets while 24 *per cent* ULBs (eight out of 34) did not achieve their own internal targets. (**Appendix 7.2**).

Thus, many ULBs could not achieve supply of potable water to its citizen, as per the SLB indicator.

7.1.5 Financial sustainability of Water Supply Service

Financial sustainability is critical for all basic urban services. In services such as water supply, benefits received by the consumers are more direct and can be quantified. Therefore, through a combination of user charges, fees and taxes, all operating costs should be recovered. The SLB indicator of "cost recovery in water supply services" is critical for measuring overall cost recovery and provides a basis for tariff fixation.

The extent of recovery of cost in the 38 test-checked ULBs⁵ was analysed by Audit which is summarised in **Table 7.5**.

Recovery of cost	Number of ULBs		
100 per cent and above	4		
More than 75 per cent but less than 100 per cent	9		
More than 50 per cent but less than 75 per cent	14		
More than 25 per cent but less than 50 per cent	6		
Less than 25 per cent 5			
Source: Information furnished by ULBs			

 Table 7.5: Recovery of cost of water supply in test-checked ULBs

- As seen from Table 7.5, in 34 (89 *per cent*) out of the 38 test-checked ULBs, the water charges being levied was not sufficient to meet the cost of supply (Appendix 7.1).
- Out of 38 test-checked ULBs which published targets, one ULB (Bhatkuli) did not furnish the information. In the remaining 37 ULBs, 30 *per cent* ULBs (11 out of 37) achieved their own internal targets while 70 *per cent* ULBs (26 out of 37) did not achieve their own internal targets (Appendix 7.2).

The main reason for the failure of the ULBs to recover the cost was non-revision of water charges periodically considering the cost of supply of water. Audit noticed that in five ULBs *viz.*, Katol, Latur, Nandurbar, Ramtek and Sakri, the water charges had not been revised for more than ten years. Further, non-metering of water connections as discussed in **paragraph 7.1.3** was also an important reason for the failure of ULBs to recover the cost of water supply service.

It was further noticed that the collection efficiency was also poor which further undermined the financial sustainability in water supply services. Analysis of the collection efficiency of water supply charges in the 40 test-checked ULBs⁶ is summarised in **Table 7.6**.

 ⁵ (1) Alibaug, (2) Bhatkuli, (3) Ichalkaranji, (4) Khamgaon, (5) Talegaon-Dabhade and
 (6) Yavatmal ULBs did not furnish the information.

⁶ (1) Alibaug, (2) Bhatkuli, (3) Khamgaon, and (4) Yavatmal ULBs did not furnish the information

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Collection efficiency	Number of ULBs			
More than 90 per cent	5			
More than 75 per cent but less than 90 per cent	5			
More than 50 per cent but less than 75 per cent	13			
More than 25 per cent but less than 50 per cent	9			
Less than 25 per cent	8			
Source: Information furnished by ULBs				

Table 7.6: Collection efficiency of water supply charges in test-checked ULBs

- As seen from **Table 7.6**, in 35 ULBs (88 *per cent*) out of 40 test-checked ULBs, the collection efficiency was less than 90 *per cent* (**Appendix 7.1**).
- Out of 38 test-checked ULBs which published targets, one ULB (Bhatkuli) did not furnish the information. In the remaining 37 ULBs, 19 *per cent* ULBs (seven out of 37) achieved their own internal targets while 81 *per cent* ULBs (30 out of 37) did not achieve their own internal targets (Appendix 7.2).

Thus, the financial sustainability of the water supply service was impacted due to poor cost recovery and collection of water charges.

7.2 Effectiveness in delivery of sewerage and sanitation services

Poor sanitation is linked to transmission of many diseases such as diarrhoea, dysentery, hepatitis A, typhoid, dengue, malaria *etc*. Lack of proper sanitation not only affects human well-being but also causes environmental degradation. Providing sanitation service is the obligatory function of the ULBs in Maharashtra. The achievements against a few of the Service Level Benchmark indicators fixed by GoI, in the 44 test-checked ULBs and the achievements against the internal targets for the year 2019-20 in respect of 38 ULBs (six ULBs *viz.*, Greater Mumbai, Nagpur, Nashik, Pimpri-Chinchwad, Thane and Vasai-Virar did not publish their own targets) are discussed in the succeeding paragraphs.

7.2.1 Coverage of toilets

This indicator denotes the extent to which citizens have access to a toilet. As per SLB indicators, the coverage of toilet should be 100 *per cent*. The coverage of households by toilets in the 44 test-checked ULBs was analysed by Audit which is summarised in **Table 7.7**.

Coverage of household by toilets	Number of ULBs
100 per cent	41
More than 75 per cent but less than 100 per cent	3
Source: Information furnished by ULBs	

Table 7.7: Coverage of household by toilets in test-checked ULBs

- As seen from **Table 7.7**, three ULBs (Sillod, Trimbak and Yavatmal) did not achieve the target of 100 *per cent* access to toilet (**Appendix 7.3**).
- Out of 38 ULBs which published targets, 95 *per cent* test-checked ULBs (36 out of 38) achieved their own targets while two ULBs did not achieve their own internal targets (**Appendix 7.4**).

Though, the majority of the test-checked ULBs had achieved the target of coverage of household by toilets, three test-checked ULBs were still lagging in achieving 100 *per cent* coverage.

7.2.2 Coverage of sewerage network connection

This indicator denotes the extent to which the underground sewage (or sewerage collection) network has reached out to individual properties like residential, commercial and industrial. As per SLB indicator, 100 *per cent* coverage of sewerage network connection was required to be achieved.

Extent of coverage of sewerage network connection in the 42 test-checked ULBs⁷ was analysed by Audit which is summarised in **Table 7.8**.

 Table 7.8: Coverage of sewerage network connection in test-checked ULBs

Coverage of sewerage network connection	Number of ULBs
100 per cent	1
More than 75 per cent but less than 100 per cent	7
More than 50 per cent but less than 75 per cent	4
More than 25 per cent but less than 50 per cent	1
Less than 25 per cent	29
Source: Information furnished by ULBs	

- As seen from **Table 7.8**, 41 (98 *per cent*) out of 42 test-checked ULBs had not achieved complete sewerage network connection (**Appendix 7.3**).
- Out of 38 test-checked ULBs which published targets, in 31 ULBs the targets in the Government notification were either zero or not available. In the remaining seven ULBs, 86 *per cent* ULBs (six out of seven) did not achieve their own internal targets while one ULB (Mahableshwar) achieved its own internal target (**Appendix 7.4**).

Thus, a large number of ULBs had failed to provide an effective underground sewage network connection, as per the SLB indicator.

7.2.3 Collection efficiency of sewage network

This indicator is measured as the quantum of wastewater collected as a percentage of normative sewage generation in the ULB. As per SLB indicator, 100 *per cent* collection efficiency of sewage network was required to be achieved.

The collection efficiency of sewage network in the 34 test-checked ULBs⁸ was analysed by audit which is summarised in **Table 7.9**.

Table 7.9: Collection	efficiency o	f sewage	network in	test-checked	ULBs
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Collection efficiency of sewage network	Number of ULBs
100 per cent	5
More than 75 per cent but less than 100 per cent	1
More than 50 per cent but less than 75 per cent	5
More than 25 per cent but less than 50 per cent	1
Less than 25 per cent	22
Source: Information furnished by ULBs	

⁷ (1) Chopada and (2) Dhamangaon ULBs did not furnish the information

⁸ (1) Barshi, (2) Bhatkuli, (3) Chopada (4) Dhamangaon, (5) Khultabad, (6) Motala, (7) Nilanga, (8) Sakri, (9) Shirala, and (10) Yavatmal ULBs did not furnish the information.

- As seen from **Table 7.9**, 29 ULBs (85 *per cent*) out of 34 test-checked ULBs, had not achieved the 100 *per cent* collection efficiency of sewage network (**Appendix 7.3**).
- Out of 38 ULBs which published targets, in 32 ULBs, either the targets in the Government notification were zero or achievements were not available. In the remaining six ULBs, 67 *per cent* ULBs (four out of six) achieved their own internal targets while two ULBs did not achieve their own internal targets (Appendix 7.4).

Thus, the collection efficiency in the majority of the test-checked ULBs was below the SLB benchmark.

7.2.4 Adequacy of sewage treatment capacity

Adequacy is expressed as secondary treatment capacity available as a percentage of normative wastewater generation, for the same time period. As per SLB indicator, 100 *per cent* adequacy of sewage treatment capacity was required to be achieved.

The extent of sewage treatment capacity in the 34 test-checked ULBs⁹ anlaysed by Audit is summarised in **Table 7.10**.

Table 7.10: Adequacy of sewage treatment capacity in test-checked ULBs

Adequacy of sewage treatment capacity	Number of ULBs		
100 per cent	5		
More than 75 per cent but less than 100 per cent	2		
More than 50 per cent but less than 75 per cent	2		
More than 25 per cent but less than 50 per cent	2		
Less than 25 per cent	23		
Source: Information furnished by ULBs			

- As seen from **Table 7.10**, 29 ULBs (85 *per cent*) out of 34 test-checked ULBs, did not have adequate sewage treatment capacity (**Appendix 7.3**).
- Out of 38 ULBs which published targets, in 31 ULBs, either the targets in the Government notification were zero or achievements were not available. In the remaining seven ULBs, 86 *per cent* ULBs (six out of seven) did not achieve their own internal targets while one ULB (Trimbak) achieved its own internal target (Appendix 7.4).

7.2.5 Quality of sewage treatment

Quality of sewage treatment is measured as a percentage of wastewater samples that pass the specified secondary treatment standards, *i.e.*, treated water samples from the outlet of Sewage Treatment Plants are equal to or better than the standards laid down for secondary treatment of sewage. As per SLB indicator, 100 *per cent* quality of sewage treatment was required to be achieved. The quality of sewage treatment in the 34 test-checked ULBs¹⁰ was analysed by Audit which is summarised in **Table 7.11**.

 ⁹ (1) Barshi, (2) Bhatkuli, (3) Chopada (4) Dhamangaon, (5) Khultabad, (6) Motala, (7) Nilanga, (8) Sakri, (9) Shirala, and (10) Yavatmal ULBs did not furnish the information

 ⁽¹⁾ Barshi, (2) Bhatkuli, (3) Chopada (4) Khamgaon, (5) Khultabad, (6) Motala, (7) Nilanga, (8) Sakri, (9) Shirala, and (10) Yavatmal ULBs did not furnish the information

Table	7.11:	Ouality	of sewage	treatment in	test-checked	ULBs
		C				

Quality of sewage treatment	Number of ULBs
100 per cent	6
More than 75 per cent but less than 100 per cent	4
More than 50 per cent but less than 75 per cent	-
More than 25 per cent but less than 50 per cent	1
Less than 25 per cent	23
Source: Information furnished by ULBs	

As seen from Table 7.11, 28 ULBs (82 per cent) out of 34 test-checked ULBs had not achieved 100 per cent quality of sewage treatment (Appendix 7.3). Audit noticed that out of 2,003 million litres of sewage generated per day (MLD) in MCGM, 28 per cent (552 MLD) was not treated, 54 per cent was discharged after primary treatment and 18 per cent was discharged after secondary treatment. Out of eight Sewerage Treatment Plants (STPs) in MCGM, three STPs¹¹ had facility only for primary treatment of sewage. Further, test reports of six STPs produced to audit revealed that the sewage discharged from four STPs¹² inter alia, did not meet the standards of Biological Oxygen Demand, Chemical Oxygen Demand and Total Suspended Solids under Water (Prevention and Control of Pollution), Act 1974 for discharge of effluent. In reply, the Chief Engineer (Sewerage Operations), MCGM stated (May 2022) that the existing sewage treatment plants commissioned in the year 1992-2003 are not able to meet the current standards and, therefore, the upgradation of sewage treatment plant has been taken up to comply with the standards. The fact, however, remained that the sewage discharged did not meet the pollution standards.

• Out of 38 ULBs which published targets, in 34 ULBs, either the targets in the Government notification were zero or achievements were not available. In the remaining four ULBs, three ULBs achieved their own targets while one ULB (Kulgaon-Badlapur) did not achieve its own target (Appendix 7.4).

Thus, the sewage treatment capacity in the test-checked ULBs were not only inadequate but also the quality of sewage treatment was poor.

During the exit conference, the Principal Secretary stated (February 2022) that efforts would be made to improve the achievement and added that instructions would be issued to notify the targets and achievements by all the ULBs.

Recommendation 12: The Government may review the poor performance of the ULBs in achieving the service level benchmarks related to water supply and sewage services and take steps for its improvement in a time-bound manner.

Recommendation 13: Government may ensure 100 per cent metering of water connections in all the ULBs to improve the collection efficiency and avoid loss of revenue, thereby increasing the financial resources of the ULBs.

¹¹ Worli, Bandra and Malad

¹² Ghatkopar, Bhandup, Varsova, Malad

7.3 Effectiveness in delivery of fire service

Fire service is one of the obligatory functions of the ULBs. Fire prevention and related safety measures are an integral part of town planning and building construction. To combat any odd situation arising out of fire related calamities, fire services are organised as the first respondent to save life and property. It is, therefore, necessary that ULBs fulfil their functions effectively and efficiently.

7.3.1 Non-constitution of fire protection fund

Section 25(1) of the Maharashtra Fire Prevention and Life Safety Measures Act, 2006, (MFPLSMA) stipulated creation of a fire protection fund. The Urban Development Department notified (March 2014) the rates for levy of Fire Service fees. Fees to be imposed and collected by the Fire Department of ULBs from the owners and occupiers of all buildings, was to be credited to this fund. The fund was to be applied for the purpose of maintaining fire stations in general, providing sophisticated equipment and appliances for preventing and extinguishing fire on any land and in any building within or without the municipal limits. Audit observed that out of the 44 test-checked ULBs, 25 ULBs had not created the fire protection fund though fees were being imposed and collected by the Fire Department.

7.3.2 Adequacy of manpower

Adequacy of trained manpower is essential for speedy response and rescue operations in disaster situations. In the 44 test-checked ULBs audit observed the following:

- In 43 ULBs¹³, as against the sanctioned requirement of 6,688 fire personnel, 3313 posts (50 per cent) were vacant.
- Out of the eight test-checked Municipal Corporations, it was seen that in seven Municipal Corporations viz., Greater Mumbai, Amaravati, Latur, Nagpur, Nashik, Thane and Vasai-Virar Municipal Corporations, the post of Chief Fire Officer was either vacant or held by lower rank officials. The post of Fire Officer was vacant in 34 (97 per cent) out of the 35 test-checked Municipal Councils/ Nagar Panchayats¹⁴.
- No officials were posted against 17 posts of Municipal Fire Service Grade A and 90 posts of Municipal Fire Service Grade B. Further, as against 360 sanctioned posts of Municipal Fire Service Grade C, 319 posts (89 per cent) were vacant.

7.3.3 Shortage of fire stations

Adequate fire stations are necessary for a prompt response. The Standing Fire Advisory Council, an apex body set up by the Ministry of Home Affairs, Government of India laid down (August 2006) the norms for fire services based on response time, risk and population. As per norms, urban areas should have one fire station per 10 sq km.

¹³ Osmanabad Municipal Council did not furnish the sanctioned post and men-in-position

¹⁴ Osmanabad Municipal Council did not furnish the sanctioned post and men-in-position

Audit observed that in 17 out of the 34 test-checked ULBs¹⁵, the fire stations were available as per the norms while in 17 ULBs there was a shortage of 73 fire stations ($61 \ per \ cent$) as against the requirement of 120 fire stations (**Appendix 7.5**).

During the exit conference, the Principal Secretary stated (February 2022) that the Recruitment Rules and Staffing pattern have been finalised and action would be taken to reduce the vacancies. The Principal Secretary added that instructions would be issued for the creation of the Fire Protection Fund and issue of shortage of fire stations would also be addressed.

Recommendation 14: The Government may address the shortage of fire stations in the ULBs on top priority.

7.4 Conclusion

The Constitution (Seventy-fourth) Amendment Act, 1992 (CAA) which came into effect from 1 June 1993 introduced Part IXA (the Municipalities) and Schedule XII in the Constitution of India. The CAA authorised the State Legislature to enact laws to endow the Urban Local Bodies (ULBs) with powers and authority and devolve upon them powers and responsibilities for 18 functions listed in the Twelfth Schedule. In Maharashtra, all the three Acts governing ULBs were amended to comply with the requirements of the Seventy-fourth CAA.

The State Government though devolved all the 18 functions, the functions related to water supply; establishing and maintaining public dispensaries and providing public medical relief; providing basic services in slums like water supply, roads and public toilets; grant of building permission; commencement of construction and occupation certificates for the buildings were also being performed by parastatal agencies. These diluted the envisaged devolvement and empowerment to the ULBs.

The Mayors and Presidents of the ULBs in the State were not elected directly by the people and their tenure was not conterminous with the tenure of ULBs. District Planning Committee in the districts and Metropolitan Planning Committee in metropolitan areas were constituted. The District Planning Committees did not prepare five-year and perspective development plans in any of the districts. Though, Ward Committees were constituted, there was shortfalls in the constitution of Ward Committees in test-checked ULBs. There were delays in the constitution of State Finance Commission (SFC), delays in submission of reports by the SFCs and consideration of recommendations of SFC by the State Government.

The average property tax collection efficiency during 2015-16 to 2019-20 in the test-checked ULBs was 53 *per cent*, while the collection efficiency in Municipal Corporation of Greater Mumbai during the said period was only 28 *per cent*. Property Tax Board was not constituted, which was designed to assist the ULBs to put in place an independent and transparent procedure for assessing property tax. The Municipal Acts had assigned one *per cent*

 ⁽¹⁾ Alibaug, (2) Khultabad, (3) Lakhani, (4) Motala, (5) Nandurbar, (6) Osmanabad, (7) Shirala (8) Shirur-Anantpal, (9) Sindkhed and (10) Trimbak ULBs did not furnish the information.

Additional Stamp Duty to the ULBs but there was short disbursement to the tune of \mathbf{E} 1,220.22 crore during 2015-16 to 2020-21. The '*Nagarpalika Sahayak Anudan*' devolved to Council as State Government grant to compensate the loss of income due to abolition of Octroi/Dearness Allowance Grant was not increased by 10 *per cent* every year resulting in short disbursement of \mathbf{E} 1,261.84 crore during 2016-17 to 2020-21. There was short disbursement of pilgrim tax and road grant to the ULBs to the tune of \mathbf{E} 1,417.31 crore.

There was wide variation in the sanctioned strength of staff *vis-à-vis* the population in the 44 test-checked ULBs. In the State, 80 posts of Chief Officer who is the head of the Municipal Councils and Nagar Panchayats, were vacant. The service level benchmark in respect of water supply and sewage services could not be achieved by many ULBs. There was shortage of fire stations and fire service manpower in the ULBs. The shortfall in manpower (Fire personnel) in the 43 test-checked ULBs was 50 *per cent*.

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Mumbai, The 05 July 2022

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(GIRISH CHANDRA MURMU) Comptroller and Auditor General of India

New Delhi, The 11 July 2022