



Fourteenth Finance Commission

Local Bodies

A - Schedules of Financial Position			
S. No.	Schedule No.	Subject	Page No.
1	1	Basic Information of Local Bodies	1
2	1A	Details of State Finance Commissions (SFC) - Constitution and Submission	3
3	2A	Transfer of Resources to Local Bodies - District Panchayats	4
4	2B	Transfer of Resources to Local Bodies - Block Panchayats	5
5	2C	Transfer of Resources to Local Bodies - Village Panchayats	6
6	2D	Transfer of Resources to Local Bodies - Municipal Corporations	7
7	2E	Transfer of Resources to Local Bodies - Municipalities	8
8	2F	Transfer of Resources to Local Bodies - Town Panchayats	9
9	3A	Functions/Services transferred to PRIs and Expenditure thereon	10
10	3B	Functions/Services transferred to ULBs and Expenditure thereon	11
11	4A	Expenditure and Sources of Revenue/Capital of PRIs	12
12	4B	Expenditure and Sources of Revenue of PRIs	13
13	4C	Expenditure and Sources of Revenue/Capital of ULBs	16
14	4D	Expenditure and Sources of Revenue of ULBs	17
15	5A	Own Revenue (Internal Revenue Mobilization) of PRIs	20
16	5B	Own Revenue (Internal Revenue Mobilization) of ULBs	21
17	5C	Arrears of Collection (Internal Revenue Mobilization) of PRIs	22
18	5D	Arrears of Collection (Internal Revenue Mobilization) of ULBs	23
19	6A	Expenditure of PRIs	24
20	6B	Expenditure of ULBs	25
21	7A	Water Supply, Sanitation and Irrigation of PRIs	26
22	7B	Water Supply, Sanitation and Irrigation of ULBs	27
23	8A	Status of Accounts/Status of Employees Census of PRIs	28
24	8B	Status of Accounts/Status of Employees Census of ULBs	29
B - Topics on which Notes are required			

FOURTEENTH FINANCE COMMISSION

NAME OF THE STATE ASSAM

INFORMATION ON LOCAL BODIES

- 1 Number of Local Bodies at each tier of Panchayati Raj Institutions (PRIs) and each level of Urban Local Bodies (ULBs) in the States (as on 1.4.2013)

Kharupetia TC

- 2 Date of Last PRI Election; Last ULB Election :- 31.07.2009

- 3(A) Average population covered by PRIs and ULBs at each level as on 1.4.2001 :- 17783 (as per Census 2001). Please append in extra sheets (in excel sheet) population figures of all PRIs and ULBs from which the average is obtained.

- 3(B) Average population covered by PRIs and ULBs at each level as on 1.4.2011 (as per Census 2011). Please append in extra sheets (in excel sheet) population figures of all PRIs and ULBs from which the average is obtained.

- 4 Average area covered by PRIs and ULBs at each level as on 1.4.2011:- 2.36 Sq. Km (as per Census 2011). Please append in extra sheets (in excel sheet) area figures of all PRIs and ULBs from which the average is obtained.

5 **Transfer of resources to PRIs/ULBs set out by the State Finance Commission** (Rs. in lakh)

SN	Particulars	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
I	Urban Local Bodies						
A	Assigned Revenue						
i	Municipal Corporations						
ii	Municipalities						
iii	Town Panchayats						
	Total						
B	SFC Devolution						
i	Municipal Corporations						
ii	Municipalities						
iii	Town Panchayats	58.29	141.34	149.53	157.82	66.32	72.35
	Total						

C	Grants-in-aid						
i	Municipal Corporations						
ii	Municipalities						
iii	Town Panchayats						
	Total						
D	Others if any (pls specify)						
i	Municipal Corporations						
ii	Municipalities						
iii	Town Panchayats						
	Total						
II	PRIs						
A	Assigned Revenue						
i	District Panchayats						
ii	Block Panchayats						
iii	Village Panchayats						
iv	Autonomous District Councils						
	Total						
B	SFC Devolution						
i	District Panchayats						
ii	Block Panchayats						
iii	Village Panchayats						
iv	Autonomous District Councils						
	Total						
C	Grants-in-aid						
i	District Panchayats						
ii	Block Panchayats						
iii	Village Panchayats						
iv	Autonomous District Councils						
	Total						
D	Others if any (pls specify)						
i	District Panchayats						
ii	Block Panchayats						
iii	Village Panchayats						
iv	Autonomous District Councils						
	Total						

Details of State Finance Commissions (SFC) – Constitution and Submission

SN	Particular	Date of Constitution of SFC	Date of submission of SFC Report	Date of submission of ATR	Period during which SFC recommendations were implemented	Devolution Recommended to Local Bodies (consolidated)
1	SFC-I	23.06.1995	29.02.1996	18.03.1996		
2	SFC-II	18.04.2001	18.08.2003	07.02.2006		
3	SFC-III	06.02.2006 & 03.07.2006	31.03.2007 & 27.03.2008	25.09.2009		
4	SFC-IV	23.04.2010	18.02.2012	13.07.2011		
5	SFC-V	05.03.2013				
6						
7						

Schedule -2F

Transfer of Resources to Local Bodies
(actuals upto 2012-13 and estimates/projections for 2013-14 onwards)

Transfer of resources to Town Panchayats

(Rs. in Crores)

Year	Collection from assigned taxes	Amount actually passed on	Devolution		Grants-in-Aid		Others (Specify)		Total	
			Recommended by SFC*	Actual transfers	Recommended by SFC*	Actual transfers	Recommended by SFC*	Actual transfers	Recommended by SFC*	Actual transfers
2007-08			58.29						58.29	0
2008-09			141.34	9.26					141.34	9.26
2009-10			149.53	9.99					149.53	9.99
2010-11			157.82	70.10					157.82	70.1
2011-12			66.32	44.59		66.32			66.32	110.91
2012-13			72.35	60.27					72.35	60.27
2013-14			95.46						95.46	0
2014-15			118.96						118.96	0
2015-16			144.09						144.09	0
2016-17										
2017-18										
2018-19										
2019-20										

* If SFC not constituted or where the first SFC has been constituted and its award is yet to be made or yet to be implemented, leave this column blank.

Note: For 2013-14 onwards the recommendations/projections made by SFC may be indicated, if not please leave it blank for years for which information is not available.

Functions / Services transferred to ULBs and Expenditure thereon.

Name of function / service	Institution to which transferred	Date of transfer of function	Date of transfer of Staff	Date of transfer of budget head	Revenue Expenditure on the function/service in the year preceding the year of transfer		Revenue Expenditure on the function/service in the year succeeding the year of transfer		Revenue Expenditure on the function/service in the year 2012-13
					Budget Head/s (Sub Head/s)	Amount (Rs. In thousand)	Budget Head/s (Sub Head/s)	Amount (Rs. In thousand)	
1	2	3	4	5	6	7	8	9	10

Expenditure and sources of Revenue/Capital of ULBs

Expenditure of Urban Local Bodies and Sources of Revenue/Capital

Year	Municipal Corporations											
	Expenditure		Sources of Revenue							Sources of Capital (Specify)		
	Revenue	Capital	Own Revenue			Transfers from Central Government	Transfers from 12th FC/ 13th FC	Assigned + Devolution	Grant-in-Aid from State Government	Others (specify)	Source *	Amount
			Tax Revenue		Non Tax (Incl. user charges)							
Immovable Property Tax			Other Taxes									
2007-08												
2008-09												
2009-10												
2010-11												
2011-12												
2012-13 (if available)												

Year	Nagar Panchayat (Kharupetia TC)											
	Expenditure		Sources of Revenue							Sources of Capital (Specify)		
	Revenue	Capital	Own Revenue			Transfers from Central Government	Transfers from 12th FC/ 13th FC	Assigned + Devolution	Grant-in-Aid from State Government	Others (specify)	Source *	Amount
			Tax Revenue		Non Tax (Incl. user charges)							
Immovable Property Tax			Other Taxes									
2007-08	27.8000	44.3700	1.8700		25.9300	33.5500	0.0000	0.0000	10.8200	0.0000	SJSRY	29.56
											NSDP	3.99
											IDSMT	
											UIDSSMT	
											AUWSS	
											UIDSSMT	
											IHSDP	
											NOAP	
											TFC/13th FC	
											TASFC/FASFC	0.00
											State share	
											Entry tax	
											DDP	
											OTHERS	10.82000
2008-09	38.8100	51.7200	7.1800		22.3700	13.8600	0.0000	9.2600	24.0000	0.0000	SJSRY	13.86
											NSDP	
											IDSMT	
											UIDSSMT	
											AUWSS	
											UIDSSMT	
											IHSDP	
											NOAP	
											TFC/13th FC	

											TASFC/FASFC	9.26
											State share	
											Entry tax	
											DDP	
											OTHERS	24.00
2009-10	43.6440	42.3760	6.8000	22.5900	38.3800	8.2600	9.9900	0.0000	0.0000		SJSRY	38.38
											NSDP	
											IDSMT	
											UIDSSMT	
											AUWSS	
											UIDSSMT	
											IHSDP	
											NOAP	
											TFC/13th FC	8.26
											TASFC/FASFC	9.99
											State share	
											Entry tax	
											DDP	
											OTHERS	
2010-11	92.5000	38.5400	5.7800	29.8700	10.5000	14.7900	70.1000	0.0000	0.0000		SJSRY	10.50000
											NSDP	
											IDSMT	
											UIDSSMT	
											AUWSS	
											UIDSSMT	
											IHSDP	
											NOAP	
											TFC/13th FC	14.79
											TASFC/FASFC	70.10
											State share	
											Entry tax	
											DDP	
											OTHERS	
2011-12	92.8640	120.0760	5.9000	39.8900	17.0000	20.3200	44.5900	85.2400	0.0000		SJSRY	17
											NSDP	
											IDSMT	
											UIDSSMT	
											AUWSS	
											UIDSSMT	
											IHSDP	
											NOAP	
											TFC/13th FC	20.32
											TASFC/FASFC	44.59
											State share	
											Entry tax	18.92
											DDP	
											OTHERS	66.32

2012-13 (if available)	115.3720	100.2380	6.2500		46.5100	63.2000	26.4500	60.2700	3.5000	9.4300	SJSRY	63.20
											NSDP	
											IDSMT	
											UIDSSMT	
											AUWSS	
											UIDSSMT	
											IHSDP	
											NOAP	
											TFC/13th FC	26.45
											TASFC/FASFC	60.27
											State share	
											Entry tax	
											DDP	9.43
											OTHERS	3.5

Year	Nagar Panchayats										
	Expenditure		Sources of Revenue							Sources of Capital (Specify)	
	Revenue	Capital	Own Revenue		Transfers from Central Government	Transfers from 12th FC/ 13th FC	Assigned + Devolution	Grant-in-Aid from State Government	Others (specify)	Source *	Amount
			Immovable Property Tax	Other Taxes							
2007-08										SJSRY	
2008-09										SJSRY	
2009-10										SJSRY	
2010-11										SJSRY	
2011-12										SJSRY	
2012-13 (if available)										SJSRY	
										NSDP	

* Source of capital to include market borrowing/issue of bond etc

Schedule - 4D(MC)					
(Rs. in Lakhs)					
Expenditure and Sources of Revenue of ULBs -					
Expenditure and source of Revenue of Urban Local Bodies					
Municipal Corporation					
	Name of the Municipal Corporations:				
	Total Area of Municipal Corporations:				
	Total Population of Municipal Corporations:				
	Name of District				
		Year			
S.N.	Items	2009-10	2010-11	2011-12	2012-13
I	Expenditure				
A	Revenue				
B	Capital				
II	Sources of Revenue				
A	Own Revenue				
	<i>i. Own tax (a+b)</i>				
	<i>a. Immovable Property Tax</i>				
	<i>b. Other Taxes</i>				
	<i>ii. Own non-tax</i>				
B	Transfers from Central Government #				
	<i>(detail information on each of the CSS to be given below)</i>				
	<i>i</i>				
	<i>ii</i>				
	<i>iii</i>				
	<i>iv</i>				
	C. Transfers from 12th FC/13th FC				
	D. Assigned + Devolution				
	E. Grant-in-Aid from State Government				
	F. Market Borrowing/Institutional Borrowings				
	G. Others (specify)				

: Provide information on each of the CSS from which money is received in the space provided below. Insert additional rows if there are many CSS. Separate format to be filled for each district.

Schedule - 4D(MP)					
(Rs. in Lakhs)					
Expenditure and Sources of Revenue of ULBs -					
Expenditure and source of Revenue of Urban Local Bodies					
Municipalities					
	Name of the Municipality:				
	Total Area of Municipality:				
	Total Population of Municipality:				
	Name of District				
		Year			
S.N. Items		2009-10	2010-11	2011-12	2012-13
I	Expenditure				
A	Revenue				
B	Capital				
II	Sources of Revenue				
A	Own Revenue				
	<i>i. Own tax (a+b)</i>	0.0000	0.0000	0.0000	0.0000
	<i>a. Immovable Property Tax</i>				
	<i>b. Other Taxes</i>				
	<i>ii. Own non-tax</i>				
B	Transfers from Central Government #	0.0000	0.0000	0.0000	0.0000
<i>(detail information on each of the CSS to be given below)</i>					
	<i>i SJSRY</i>				
	<i>ii NSDP</i>				
	<i>iii IDSMT</i>				
	<i>iv UIDSSMT</i>				
	<i>v AUWSS</i>				
	<i>vi. IHSDP</i>				
	<i>vii.NOAP</i>				
	<i>viii. others</i>				
	C. Transfers from 12th FC/13th FC				
	D. Assigned + Devolution (TASFC/FASFC)				
	E. Grant-in-Aid from State Government				
	(i) State share				
	(ii) Entry Tax				
	F. Market Borrowing/Institutional Borrowings				
	G. Others (specify)				
	(i) DDP				
	Total	0.0000	0.0000	0.0000	0.0000

: Provide information on each of the CSS from which money is received in the space provided below. Insert additional rows if there are many CSS. Separate format to be filled for each district.

Schedule - 4D(NP)				
(Rs. in Lakhs)				
Expenditure and Sources of Revenue of ULBs -				
Expenditure and source of Revenue of Urban Local Bodies				
Nagar Panchayat				
Name of the Nagar Panchayat:		Kharupetia TC		
Total Area of Nagar Panchayat:		2.36 Sq. KM		
Total Population of Nagar Panchayat:		17,783		
Name of District		Darrang		
		Year		
S.N. Items	2009-10	2010-11	2011-12	2012-13
I Expenditure				
A Revenue	43.644	92.500	92.864	115.372
B Capital	42.376	38.54	120.076	100.238
II Sources of Revenue				
A Own Revenue				
<i>i. Own tax (a+b)</i>	6.80	5.78	5.90	6.25
<i>a. Immovable Property Tax</i>	6.80	5.78	5.90	6.25
<i>b. Other Taxes</i>	0.00	0.00	0.00	0.00
<i>ii. Own non-tax</i>	22.59	29.87	39.89	46.51
B Transfers from Central Government #	38.38	10.50	17.00	66.70
<i>(detail information on each of the CSS to be given below)</i>				
<i>i SJSRY</i>	38.38	10.50	17.00	63.20
<i>ii NSDP</i>	0.00	0.00	0.00	0.00
<i>iii IDSMT</i>	0.00	0.00	0.00	0.00
<i>iv UIDSSMT</i>	0.00	0.00	0.00	0.00
<i>v AUWSS</i>	0.00	0.00	0.00	0.00
<i>vi UIDSSMT</i>	0.00	0.00	0.00	0.00
<i>vii. IHSDP</i>	0.00	0.00	0.00	0.00
<i>viii. NOAP</i>	0.00	0.00	0.00	0.00
<i>ix others</i>				3.50
C. Transfers from 12th FC/13th FC	8.26	14.79	20.32	26.45
D. Assigned + Devolution	9.99	70.10	44.59	60.27
E. Grant-in-Aid from State Government				
(i) State share	0.00	0.00	0.00	0.00
(ii) Entry Tax	0.00	0.00	18.92	0.00
F. Market Borrowing/Institutional Borrowings				
G. Others (specify)				
(i) DDP	0.00	0.00	0.00	9.43
Total	86.02	131.04	146.62	215.61

: Provide information on each of the CSS from which money is received in the space provided below. Insert additional rows if there are many CSS. Separate format to be filled for each district.

Schedule 5B

Name of the State: **Assam**/Municipal Corporation _____/Minicipality- _____/Nagar Panchayat- Kharupetia TC

OWN REVENUE (INTERNAL REVENUE MOBILIZATION) OF ULBs

SN	Item	(Rs. In Lakhs)						Date of last revision	Projections						
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
A	Tax														
	Property Tax	1.87	7.18	6.80	5.78	5.90	6.25	1/4/1991							
	Professional Tax														
	Entertainment Tax														
	Octroi/Entry Tax														
	Any other (Pl. specify)														
i	Water Tax														
ii	Holding Tax														
iii	Latrine Tax														
iv	Light Tax														
v	Market tax														
vi	Urban Immovable Property Tax														
vi	Others														
	Total (A)	1.87	7.18	6.80	5.78	5.90	6.25		0.00	0.00	0.00	0.00	0.00	0.00	0.00
B	Non-Tax														
1	Water Charges														
2	Fees/User charges														
3	Irrigation Charges														
4	Any other (Pl. specify)														

i	Trade Licence Fees	10.37	8.95	9.04	11.95	15.96	18.60								
ii	Market Fees														
iii	Slow Moving Vehicles	3.57	3.08	3.11	4.11	5.48	6.40								
iv	Sale of Water														
v	Parking Fees	2.92	2.52	2.54	3.36	4.49	5.23								
vi	Fines & Penalties														
vii	Room Rents														
viii	Market Fees	9.08	7.83	7.91	10.45	13.96	16.28								
ix	Others														
	Total (B)	25.93	22.37	22.59	29.87	39.89	46.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total (A+B)	27.80	29.55	29.39	35.65	45.79	52.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Property Tax

Please provide brief notes on the following:-

1. Whether Assets register exists.
2. System of Billing and Collection of Property Tax

Schedule 6B

Name of the State: **Assam** /Municipal Corporation _____/Minicipality: _____/Nagar Panchayat- Kharupetia TC

EXPENDITURE OF ULBs														
S.No.	Item	(Rs. In Lakhs)						Projections						
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1	Establishment													
	a) Salaries for employees	8.68	12.10	12.68	33.69	27.46	31.38							
	b)Wages	4.94	5.31	6.94	6.58	10.48	10.95							
	c) Pension etc. for employees	0.68	0.41		1.11	1.25	0.87							
	d) Office expenditure	2.24	1.70	2.33	3.80	4.50	4.97							
	e) Honorium of Members					9.18	6.38							
	f) Any other (Pl. specify) (Gratuity)		0.58			0.03	1.18							
	Total 1	16.54	20.10	21.95	45.18	52.90	55.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Maintenance													
	(i) Water Supply													
	(ii) Buildings	1.52	2.70	2.90	4.87	4.70	7.20							
	(iii) Roads	2.40	2.20	2.87	3.20	6.71	8.40							
	(iv) Data base													
	(v) Income generating resources	1.20			4.78	8.50	5.00							
	(vi) Hand tuble													
	(vii)Drains		1.72	2.30	3.65		6.50							
	(viii) Vehicles	2.50		2.00	3.10	5.60	2.30							
	(ix) Sanitation	1.33	1.10	2.20			5.77							
	(x) Public Conveniences				4.32		7.98							
	(xi)Street light	2.31	4.63	2.10		5.00	3.40							
	(xii) Parking		1.60	1.72			3.40							
	(xiii) Electricitu Dues													
	(xiv) Earth filling			3.60										
	(xv) Solid waste Management		2.56		8.70	9.45	7.59							
	(xvi) Strom water drain				8.20									
	(xvii) Culvert		2.20	2.00	6.50		2.10							
	(xviii) Training													
	(xix) Loans													
	(xx) Any other maintenance Expenditure (Pl. specify)													
	Total 2	11.26	18.71	21.69	47.32	39.96	59.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Grand Total (1+2)	27.80	38.81	43.64	92.50	92.86	115.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00

3	Capital Expenditure													
	(i) Water Supply													
	(ii) Buildings	3.96	20.06	8.12	7.53	37.85	24.84							
	(iii) Roads	17.85				55.79								
	(iv) Drains			2.78	0.72		50.94							
	(v) Cremation & Burial ground					9.25								
	(vi) Market shed	8.66		18.62	15.85									
	(vii) Staff Quarter													
	(viii) Community Hall													
	(ix) Play ground													
	(x) Public Conveniences		8.97		5.44		5.46							
	(xi) Ghat						8.90							
	(xii) Land Purchase													
	(xiii) Mini stadium													
	(xiv) Marriage Hall													
	(xv) Town Hall													
	(xvi) Solid waste Management	5.00	8.83	8.01	5.50	3.69	6.80							
	(xvii) Strom Water Drain			4.85										
	(xviii) Yoga Centre/GYM													
	(xix) Oldage house													
	(xx) Childen Parks													
	(xxi) Ponds													
	(xxii) River protection													
	(xxiii) Any other Capital Expenditure (Pl. specify) (Public Toilet)	8.90			3.50	13.50	3.30							
	Total-3	44.37	37.86	42.38	38.54	120.08	100.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Welfare Expenditure for citizens	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	a) Education (excluding teachers salary)													
	b) Pension etc. for citizens													
	c) Any other welfare expenditure for citizens (pl. specify)													
5	Any other (pl. specify)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Grand total(1+2+3+4+5)	72.17	76.67	86.02	131.04	212.94	215.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Water Supply, Sanitation and Irrigation of ULBs

Schedule 7B							
Water Supply (ULBs)				Sanitation (ULBs)		Irrigation (Minor Irrigation Scheme incl. Water Harvesting) (ULBs)	
Year	Population covered by Protected Water Supply Schemes	% population cover	Per capita domestic consumption per day	Personal Sanitation Cover (Population covered by Latrines)	% population cover	Area Covered (In Hect.)	% Area covered
2007-08				14999 Nos	84%		
2008-09				15178 Nos	85%		
2009-10				15713 Nos	88%		
2010-11				16150 Nos	90%		
2011-12				16267 Nos	91%		
2012-13				16672 Nos	93%		
Projections							
2013-14							
2014-15							
2015-16							
2016-17							
2017-18							
2018-19							
2019-20							
	Please provide brief notes on the following:-						
	1. Details of arrangement for Solid Waste Management may be provided.						
	2. Length of roads under maintenance of ULB's (Black Top, Graval etc.).						
	3. A note on Water Harvesting being practiced in Urban and Rural areas giving amongst other details the end use of the harvested water be provided as a supplement to the information given in Statements.						

Schedule 8B

Status of Accounts of ULBs

1	Authority who maintains the accounts of ULB's.- Chairman
2	Whether revised formats revised by CAG adopted for accounting purpose. - No.
3	Latest year upto which accounts maintained.
4	Details of audit accounting authority. CAG and DALF
5	Latest year upto which audit completed.

Status of Employees census

1	Is Professional Tax levied.-
2	Does the ULBs collect professional tax? If not which agency does.
3	List of Professional Tax payers available, upto which date the list has been updated.
4	Are employers required to register themselves for payment of professional tax.-
5	Billing and collection mechanism in place.
6	Details of professional tax collected.- Yes

Note: While providing information for Column No.3 "Maintenance of Accounts" please indicate the year up to which accounts have been adopted by the concerned Local Body.