



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 - District-wise	13
13	4C	Expenditure and Sources of Revenue/Capital of ULBs	14
14	4D	Expenditure and Sources of Revenue of ULBs - District-wise	15
15	5A	Own Revenue (Internal Revenue Mobilization) of PRIs	16
16	5B	Own Revenue (Internal Revenue Mobilization) of ULBs	17
17	5C	Arrears of Collection (Internal Revenue Mobilization) of PRIs	18
18	5D	Arrears of Collection (Internal Revenue Mobilization) of ULBs	19
19	6A	Expenditure of PRIs	20
20	6B	Expenditure of ULBs	21
21	7A	Water Supply, Sanitation and Irrigation of PRIs	22
22	7B	Water Supply, Sanitation and Irrigation of ULBs	23
23	8A	Status of Accounts/Status of Employees Census of PRIs	24
24	8B	Status of Accounts/Status of Employees Census of ULBs	25

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 level of Urban Local Bodies (ULBs) in the States (as on 1.4.2013)

2 Date of Last ULB Election -(2009)

Average population covered by ULBs at each level as on 1.4.2001

3 (A) (as per Census 2001). Please append in extra sheets (in excel sheet) population figures of ULBs from which the average is obtained. (25000)

Average population covered by ULBs at each level as on 1.4.2011

3(B) (as per Census 2011). Please append in extra sheets (in excel sheet) population figures of ULBs from which the average is obtained. (31000)

Average area covered by ULBs at each level as on 1.4.2011

4 (as per Census 2011). Please append in extra sheets (in excel sheet) area figures of all ULBs from which the average is obtained. (4.935 SqM)

5 **Transfer of resources to ULBs set out by the State Finance Commission of Lunding Municipal Board (Rupees in Lakhs)**

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	85.96352	208.45391	220.54131	232.75868	77.5	84.58
iii	Town Panchayats						
	Total	85.96352	208.45391	220.54131	232.75868	77.5	84.58

C	Grants-in-aid						
i	Municipal Corporations						
ii	Municipalities					92.98	
iii	Town Panchayats						
	Total					92.98	
D	Others if any (pls specify)						
i	Municipal Corporations						
ii	Municipalities						
iii	Town Panchayats						
	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 covered	Devolution Recommended to Local Bodies (consolidated)
1	SFC-I					
2	SFC-II					
3	SFC-III					
4	SFC-IV					
5	SFC-V					
6						
7						

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

Transfer of resources to Municipalities

(Rs. in Lakhs)

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			85.96352						85.96352	
2008-09			208.45391	17.67					208.45391	17.67
2009-10			220.54131	55.14					220.54131	55.14
2010-11			232.75868	101.8					232.75868	101.80
2011-12			77.5	77.5		92.98			170.48	170.48
2012-13			84.58	84.58					84.58	84.58
2013-14			111.60279						111.60279	
2014-15										
2015-16										
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.

Sl No	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
1	Regulations of land use and construction of buildings	MBs/TCs only permission for								
2	Roads & bridges	MBs/ TCs, Others than main roads and major								
3	Water supply for domestic, industrial and commercial purpose	Partially transferred to MBs/ TCs								
4	Public health, sanitation, conservancy & solid waste management	MBs/ TCs								
5	Slum improvement and upgradation									
6	Urban poverty allevation programme									
7	Provision of Urban amenities and facilities such as parks, gardens, playgrounds, community halls/ centres	MBs /TCs								
8	Cattle pounds, preservation of cruelty on animals	MBs /TCs								
9	Vital statistics including registration of births and deaths	Not transferred								
10	Public amenities including street lighting, parking lots, bus stops and public conveniences	MBs / TCs								
11	Regulation of slaughter houses and tanneries	MBs/ TCs								
12	Urban Planning including town planning	Not transferred								
13	Planning of Economic and Social development	Not transferred								
14	Fire services	Not transferred								
15	Urban forestry , protection of environment and promotion of ecological aspects	Not transferred								
16	Safeguarding the interest of weaker sections of the society, including to handicapped and mentally retarded	Not transferred								
17	Promotion of cultural, educational and aesthetic aspects	Not transferred								
18	Burials and burial grounds, cremation grounds and electronic crematoriums	MBs/ TCs								

Expenditure and sources of Revenue/Capital of ULBs

Expenditure of ULB Sources of Revenue/Capital

Year	Municipalities											Sources of Capital (Specify)	
	Expenditure		Sources of Revenue							Others (specify)	Source *	Amount	
	Revenue	Capital	Own Revenue			Transfers from Central Government	Transfers from 12th FC/ 13th FC	Assigned + Devolution	Grant-in-Aid from State Government				
			Tax Revenue		Non Tax (Incl. user charges)								
Immovable Property Tax	Other Taxes												
2007-08	11.99		4.76		6.78	13.50	7.95		32.00		SJSRY	12.00	
											NSDP		
											IDSMT		
											UIDSSMT		
											IHSDP		
											NFBS	1.50	
											TFC/13TH FC	7.95	
											TASFC/FASFC		
											State Share		
											Entry Tax		
											DDP		
											Grant-in-aid	32.00	
											Total	53.45	
2008-09	10.87	73.78	5.44		6.53	31.520	3.980	17.420		10.00	SJSRY	30.92	
											NSDP		
											IDSMT		
											UIDSSMT		
											IHSDP		
											NFBS	0.60	
											TFC/13TH FC	3.98	
											TASFC/FASFC	17.42	
											State Share		
											Entry Tax		
											DDP	10.00	
											OTHERS		
											Total	62.92	
2009-10	16.95	150.44	9.98		8.52	20.900		55.130		60.76	SJSRY	19.30	
											NSDP		
											IDSMT		
											UIDSSMT		
											IHSDP		
											NFBS	1.60	
											TFC/13TH FC	55.13	
											TASFC/FASFC		
											State Share		
											Entry Tax	29.13	
											DDP	14.00	
											LCSP	5.00	
											AVY	12.63	
											Total	136.79	
2010-11	16.83	217.55	8.28		16.94	36.50	22.16	101.83		45.93	SJSRY	35.70	

												NSDP	
												IDSMT	
												UIDSSMT	
												IHSDP	
												NFBS	0.80
												TFC/13TH FC	22.16
												TASFC/FASFC	101.83
												State Share	19.65
												Entry Tax	
												DDP	14.00
												LCSP	3.00
												S.A.PLAN	9.28
												Total	206.42
2011-12	20.64	235.79	10.54		13.47	37.48	25.25	77.52	92.98	12.60		SJSRY	37.18
												NSDP	
												IDSMT	
												UIDSSMT	
												IHSDP	
												NFBS	0.30
												TFC/13TH FC	25.25
												TASFC/FASFC	77.52
												State Share	92.98
												Entry Tax	
												DDP	12.60
												OTHERS	
												Total	245.83
2012-13	27.79	136.96	11.05		27.68	47.190	23.990	84.580				SJSRY	46.59
(If available)												NSDP	
												IDSMT	
												UIDSSMT	
												IHSDP	
												NFBS	0.60
												TFC/13TH FC	23.99
												TASFC/FASFC	84.58
												State Share	
												Entry Tax	
												DDP	
												OTHERS	
												Total	155.76

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

Schedule - 4D(MP)					
(Rs. Lakhs)					
Expenditure and Sources of Revenue of ULBs - District-wise					
Expenditure and source of Revenue of Urban Local Bodies (Information to be provided District-wise)					
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	16.95	16.83	20.64	27.79
B	Capital	150.44	217.55	235.79	136.96
II	Sources of Revenue				
A	Own Revenue				
	<i>i. Own tax (a+b)</i>				
	<i>a. Immovable Property Tax</i>	9.98	8.28	10.54	11.05
	<i>b. Other Taxes</i>				
	<i>ii. Own non-tax</i>	8.52	16.94	13.47	27.68
B	Transfers from Central Government #				
	<i>(detail information on each of the CSS to be given below)</i>				
	<i>i SJSRY Scheme</i>	19.30	35.70	37.18	46.59
	<i>ii NSDP</i>				
	<i>iii IDSMT</i>				
	<i>iv UIDSSMT</i>				
	<i>v. AUWSS</i>				
	<i>vi. UIDSSMT</i>				
	<i>vii. IHSDP</i>				
	<i>viii. NFBS</i>	1.60	0.80	0.30	0.60
	<i>ix. LCSP</i>	5.00	3.00		
C.	Transfers from 12th FC/13th FC		22.16	25.25	23.99
D.	Assigned + Devolution (TASFC/FASFC)	55.13	101.83	77.52	84.58
E.	Grant-in-Aid from State Government			92.98	
	(i) State Share				
	(II) Entry Tax	29.13			
F.	Market Borrowing/Institutional Borrowings				
G.	Others (specify) (I) AVY	12.63			
	(II) Street Light		19.65		
	(iii) State Annual Plan		9.28		
	(i) DDP	14.00	14.00	12.60	
	Total	155.29	231.64	269.84	194.49

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

Name of the State: _____ / Municipality _____

B	Non-Tax														
1	Water Charges														
2	Fees/User charges	1.654	3.247	3.891	13.753	8.640	18.900								
3	Irrigation Charges														
4	Any other (Pl. specify)														
i	Trade License Fees	1.872	1.652	2.537	2.220	2.660	2.940								
ii	Market Fees	1.836	1.110	0.391	0.150	2.100	4.920								
iii	Slow Moving Vehicles		0.085		0.017										
iv	Sale of Water														
v	Parking fees	1.310	0.456	1.560	0.600		0.780								
vi	Fines & Penalties														
vii	Room Rents														
viii	Market Fees														
	Total (B)	6.672	6.550	8.379	16.740	13.400	27.540								
	Total (A + B)	11.54	12.093	18.5	25.22	24.01	38.73								

Property Tax

Please provide brief notes on the following:-

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

Name of the State: Assam

/ Municipality Lumding M.B

ARREARS OF COLLECTION (INTERNAL REVENUE MOBILIZATION) OF ULBs

		(Rs. In Lakhs)					
S.No.	Item	As on 31st March					
		2008	2009	2010	2011	2012	2013
A	Tax						
	Property Tax						
	Professional Tax						
	Entertainment Tax						
	Octroi/Entry Tax						
	Any other (Pl. specify)						
i	Water Tax						
ii	Holding Tax	21.54349	21.23476	19.92738	21.38776	15.43356	10.50238
iii	Latrine Tax						
iv	Light Tax						
v	Market Tax						
vi	Urban immovable Property						
vii	Others						
	Total (A)	21.54349	21.23476	19.92738	21.38776	15.43356	10.50238
B	Non-Tax						
1	Water Charges						
2	Fees/User charges						
3	Irrigation Charges						
4	Any other (Pl. specify)						
I	Trade License Fees						
ii	Market Fees						
iii	Slow Moving Vehicles						
iv	Sale of water						
v	Parking Fees						
vi	Fines & Penalties						
vii	Room Rents						
viii	Market Fees						
ix	Others						
	Total (B)						
	Total (A+B)						

Name of the State: _____ / Municipality _____

Schedule 6B

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
1	Establishment												
	a) Salaries for employees	14.60	23.99	27.81	24.63	24.02	21.20						
	b) Wages	1.94	1.65	2.65	5.29	5.50	10.84						
	c) Pension etc. for employees	2.15	1.57	2.17	2.02	1.99	1.77						
	d) Office expenditure	0.23	0.62	2.601	3.073	4.595	2.253						
	e) Honorium of Members	0.147	0.090	0.142	0.087	2.347	9.310						
	f) Any other (Pl specify) T.A. , SITTING ALLOWENCE	0.211	0.287	0.247	0.832	0.488	0.337						
	Total 1	19.28	28.21	35.62	35.93	38.94	45.71						
2	Maintanance												
	i) Water Supply												
	ii) Buidings												
	iii) Roads												
	iv) Data base												
	v) Income generating resources												
	vi) Hand tuble												
	vii) Drains												
	viii) Vehicles												
	ix) Sanitation	0.295	0.437	0.426	0.409	1.790	4.270						
	x) Public Conveiences	0.413	0.411	0.570	0.721	0.630	0.782						
	xi) Street Light												
	xii) Parking												
	xiii) Cremation & Burial ground												
	xiv) Earth filling												
	xv) Solid waste Management												
	xvi) Strom water drain												
	xvii) Culvert												
	xviii) Training												
	xix) Loans												
	xx) Any others maintanance Expenditure (Pl. specify)												
	Total 2	0.708	0.848	0.996	1.130	2.420	5.052						
	Grand total (1+2)	19.99	29.06	36.62	37.06	41.36	50.76						

Name of the State: _____ / Municipality _____

3	Capital Expenditure	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
	(i) Water Supply	Nil	Nil	Nil	4.69	3.16	1.86							
	(ii) Buildings	Nil	Nil	4.17	Nil	Nil	Nil							
	(iii) Roads	12.91	21.10	70.79	71.76	90.51	41.21							
	(iv) Drains	8.07	23.12	18.03	51.97	73.53	20.1							
	v) Cremation & Burial ground	5.47	Nil	Nil	9.28	Nil	Nil							
	vi) Market shed	Nil	Nil	Nil	Nil	Nil	Nil							
	vii) Staff Quarter	Nil	Nil	Nil	Nil	Nil	Nil							
	viii) Community Hall	Nil	Nil	Nil	Nil	Nil	Nil							
	ix) Play ground	Nil	Nil	Nil	Nil	Nil	Nil							
	x) Public Conveniences	Nil	Nil	Nil	Nil	Nil	Nil							
	xi) Ghat	Nil	Nil	Nil	Nil	Nil	Nil							
	xii) Land Purchase	Nil	Nil	Nil	Nil	Nil	Nil							
	xiii) Mini stadium	Nil	Nil	Nil	Nil	Nil	Nil							
	xiv) Marriage Hall	Nil	Nil	Nil	Nil	Nil	Nil							
	xv) Town Hall	Nil	Nil	Nil	Nil	Nil	Nil							
	xvi) Solid waste Management	Nil	Nil	Nil	Nil	Nil	Nil							
	xvii) Strom Water Drain	Nil	Nil	Nil	Nil	Nil	Nil							
	xviii) Yoga Centre/ GYM	Nil	Nil	Nil	Nil	Nil	Nil							
	xix) Oldage house	Nil	Nil	Nil	Nil	Nil	Nil							
	xx) Children Parks	Nil	Nil	Nil	Nil	Nil	Nil							
	xxi) Ponds / Water tank	0.38	Nil	Nil	Nil	Nil	Nil							
	xxii) River protection													
	xxiii) Any other Capital Expenditure (Pl. specify) Data Base	0.75	0.37	Nil	3.39	Nil	6.92							
	Total-3	27.58	44.59	88.82	136.4	164.04	68.23							
4	Welfare Expenditure for citizens													
	a) Education (excluding teachers salary) (SJSRY Training)	Nil	0.30	Nil	Nil	Nil	Nil							
	b) Pensions etc. for citizens	1.50	0.60	1.60	0.80	0.30	0.60							
	c) Any other welfare expenditure for citizens (pl. specify)	Nil	Nil	Nil	Nil	Nil	Nil							
	Total-4	1.50	0.90	1.60	0.80	0.30	0.60							
5	Any other (Pl. Specify)													
	Street Light	1.00	Nil	Nil	Nil	Nil	Nil							
	R/wall, LCSP, AVY	23.37	Nil	19.13	38.60	26.93	17.28							
	Grand total (1+2+3+4+5)	72.44	74.55	146.17	212.86	232.63	136.87							

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 Projected 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					50%	Nil	
2008-09					55%		
2009-10					60%		
2010-11	6/36	0.12%			65%		
2011-12	4/60	0.20%			80%		
2012-13	3/78	0.25%			90%		
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. Garbage disposal by own vehicle 3nos. MR Labour 20 Nos.							
2. Length of roads under maintenance of ULB's (Black Top, Graval etc.). 8 Km. Balck top, Gravel - 2 Km, Brick soiling , Katcha etc- 35 Km							
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.
3	Latest year upto which accounts maintained.31.03.2013
4	Details of audit accounting authority.A.G
5	Latest year upto which audit completed.2004-05

Status of Employees census

1	Is Professional Tax levied.Yes
2	Does the ULBs collect professional tax? If not which agency does. No sale Tax Deptt.
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.Yes
5	Billing and collection mechanism in place. Manual
6	Details of professional tax collected. Employees salary bill

