

## 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)
- 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 1,07,767.00  
(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  
(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. 9.220Sqkm (As per 2001 Census)

#### 5 Transfer of resources to PRIs/ULBs set out by the State Finance Commission

SN	Particulars	2007-08 (Lakh)	2008-09 (Lakh)	2009-10 (Lakh)	2010-11 (Lakh)	2011-12 (Lakh)	2012-13 (Lakh)
<b>I</b>	<b>Urban Local Bodies</b>						
<b>A</b>	<b>Assigned Revenue</b>						
i	Municipal Corporations						
ii	Municipalities	179.30	187.40	196.30	203.50	222.85	241.50
iii	Town Panchayats						
	Total	179.30	187.40	196.30	203.50	222.85	241.50
<b>B</b>	<b>SFC Devolution</b>						
i	Municipal Corporations						
ii	Municipalities		79.97	179.16	339.73	393.57	239.59
iii	Town Panchayats						
	Total		79.97	179.16	339.73	393.57	239.59

<b>C</b>	<b>Grants-in-aid</b>						
i	Municipal Corporations						
ii	Municipalities	15.00	45.00				
iii	Town Panchayats						
	Total	15.00	45.00				
<b>D</b>	<b>Others if any (pls specify)</b>						
i	Municipal Corporations						
ii	Municipalities						
iii	Town Panchayats						
	Total						
<b>II</b>	<b>PRIs</b>						
<b>A</b>	<b>Assigned Revenue</b>						
i	District Panchayats						
ii	Block Panchayats						
iii	Village Panchayats						
iv	Autonomous District Councils						
	Total						
<b>B</b>	<b>SFC Devolution</b>						
i	District Panchayats						
ii	Block Panchayats						
iii	Village Panchayats						
iv	Autonomous District Councils						
	Total						
<b>C</b>	<b>Grants-in-aid</b>						
i	District Panchayats						
ii	Block Panchayats						
iii	Village Panchayats						
iv	Autonomous District Councils						
	Total						
<b>D</b>	<b>Others if any (pls specify)</b>						
i	District Panchayats						
ii	Block Panchayats						
iii	Village Panchayats						
iv	Autonomous District Councils						
	Total						

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

## Transfer of resources to Local Bodies

(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	1.6375	1.7930	0.7997	0.7997						
2008-09	1.3071	1.8740	7.1664	1.7916					0.7997	0.7997
2009-10	1.2855	1.9630	7.5634	1.8908	1.50				7.1664	1.7916
2010-11	1.4024	2.3050	5.6773	2.1941	3.4832	1.7416			7.5634	3.3973
2011-12	1.6429	2.2285	4.1354	2.1928	1.7416				5.6773	3.9354
2012-13	1.9357	2.4150							7.1354	2.3958
2013-14	2.011	2.495								
2014-15	2.115	2.615								
2015-16	2.225	2.725								
2016-17	2.455	2.915								
2017-18	2.615	3.105								
2018-19	2.905	3.405								
2019-20	3.207	3.706								

\* 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
NAGAON MUNICIPAL BOARD	NAGAON MUNICIPAL BOARD	NOT TRANSFERABLE	NOT TRANSFERABLE	NOT TRANSFERABLE	NOT TRANSFERABLE	NOT TRANSFERABLE	NOT TRANSFERABLE	NOT TRANSFERABLE	1,83,30,700

**Expenditure and sources of Revenue/Capital of ULBs**

**Schedule -4C**  
(Rs. in Crores)

Year	Municipalities											
	Expenditure		Sources of Revenue							Sources of Capital (Specify)		
	Revenue	Capital	Own Revenue			Transfers from Central Government	Transfers from 12th FC/ 13th FC	Assigned + Devolution (SFC)	Grant-in-Aid from State Government	Others (specify) (DDP)	Source *	Amount
			Tax Revenue		Non Tax (Incl. user charges)							
Immovable Property Tax			Other Taxes									
2007-08	1.4395	0.748	0.648	0.1205	0.3671	0.4754	0.1185		0.15		SJSRY	0.34186
											NSDP	0.0175
											MV	0.1210
											EFC	
											12 F.C.	0.1185
											Grant-in-Aid	0.15
											IHSDP	
											10% POOL FUND	
											DDP	
2008-09	1.57	0.7818	0.0554	0.8943	0.3573	0.25		0.7997	0.45		SJSRY	0.3318
											NSDP	
											12 th F.C.	
											Grant-in-Aid	0.45
											DDP	
											IHSDP	
											10% POOL FUND	
2009-10	1.045	0.9144	0.0638	0.8140	0.4077	0.6066	0.1896	1.7916			SJSRY	0.4698
											NSDP	
											MV	
											EFC	
											12 th F.C.	0.1896
											DDP	0.2550
											IHSDP	
											10% POOL FUND	
2010-11	1.2788	2.3938	0.0780	0.9105	0.4138	5.7393	0.4725	1.89	1.5065		SJSRY	46.98
											SFC	0.9515
											12 th F.C.	0.4725
											DDP	0.50
											IHSDP	
											10% POOL FUND	
											MLADS	
2011-12	1.2079	5.90	0.0811	1.1921	0.3697	7.96	1.3599	2.194	1.74161		SJSRY	0.5938

											NSDP	
											13 th F.C.	0.6098
											EFC	
											SFC	1.73
											Entry Tax	0.9421
											IHSDP	0.8725
											10% POOL FUND	0.6525
											MLADS	
											DDP	0.50
2012-13 (if available)	1.853	4.2769	0.0780	1.420	0.4363		0.9230	2.194		0.4725	SJSRY	
											NSDP	
											DDP	0.4725
											13 th F.C.	0.6035
											IDSMT	
											SFC	1.2215
											IHSDP	0.7294
											10% POOL FUND	1.25

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

Expenditure and Sources of Revenue of ULBs - District-wise											Schedule - 4D		
											(Rs. In Crore)		
Expenditure and source of Revenue of Urban Local Bodies (Information to be provided District-wise)													
Municipal Corporation					Municipality N.M.B.				Town Panchayats				
(aggregate information of all Municipal Corporation in the District to be provided if there are more than one in the district)					(aggregate information of all Municipalities in a district to be provided )				(aggregate information of all town panchayats in a district to be provided )				
Name of the Municipal Corporations:					No. of Municipalities:				No. of Town panchayats:				
Total Area of Municipal Corporations:					Total area of Municipalities:				Total area of Townpanchayats:				
Total Population of Municipal Corporations:					Total population of Municipalities:				Total population of Town panchayats:				
		Year				Year (Rs.in Lakh)				Year			
S.N.	Items	2009-10	2010-11	2011-12	2012-13	2009-10	2010-11	2011-12	2012-13	2009-10	2010-11	2011-12	2012-13
I	<b>Expenditure</b>												
A	Revenue					1.0456	1.2788	1.2079	1.83307				
B	Capital					2.2832	4.61	6.0762	5.76				
II	<b>Sources of Revenue</b>												
A	Own Revenue					1.2855	1.4024	1.64289	1.93565				
	<i>i. Own tax (a+b)</i>					0.6778	0.9885	1.27319	1.49865				
	<i>a. Immovable Property Tax</i>					0.0638	0.0780	0.0811	0.0780				
	<i>b. Other Taxes</i>					0.814	0.915	1.19209	1.42065				
	<i>ii. Own non-tax</i>					0.4077	0.413	0.3697	0.437				
B	Transfers from Central Government #												
	<i>(detail information on each of the CSS to be given below)</i>												
	<i>I SJSRY</i>					0.6066	0.24	0.8808	1.5436				
	<i>ii IHSDP</i>						5.7393						
	<i>iii 10% POOL FUND</i>							7.9608					
	<i>iv</i>												
	C. Transfers from 12th FC/13th FC					0.1896	0.1474	1.3599	0.92302				
	D. Assigned + Devolution					1.7916	1.89085	2.1941659	2.19936				
	E. Grant-in-Aid from State Government						1.5065	1.74161					
	F. Market Borrowing/Institutional Borrowings												
	G. Others (specify) (DDP)					0.255	0.51	0.50	0.4725				

# : 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.

DDP=DISTRICT DEVELOPMENT PLAN FUND.

**Schedule 5B**

Name of the State:

**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
<b>A</b>	<b>Tax</b>														
	Property Tax	6.48	5.54	6.38	7.80	8.11	7.86		8.19	8.60	9.11	<b>9.56</b>	<b>10.03</b>	<b>10.53</b>	<b>11.05</b>
	Professional Tax	0.99	1.01	1.24	1.08	0.84	1.35		1.30	1.30	1.31	<b>1.83</b>	<b>1.00</b>	<b>1.05</b>	<b>1.00</b>
	Entertainment Tax							2							
	Octroi/Entry Tax							7	140.11	145.61	151.39	<b>162.34</b>	<b>170.75</b>	<b>173.43</b>	<b>177.15</b>
	Any other (Pl. specify)	119.57	88.42	80.16	89.97	118.37	140.72	9	140.11	145.61	151.39	<b>162.34</b>	<b>170.75</b>	<b>173.43</b>	<b>177.15</b>
	<b>Total (A)</b>	127.04	94.97	87.78	98.85	127.32	149.87	1	149.60	155.59	161.81	<b>173.13</b>	<b>181.78</b>	<b>185.01</b>	<b>189.10</b>
<b>B</b>	<b>Non-Tax</b>														
1	Water Charges	17.14	17.80	19.07	12.44	10.47	9.77		14.02	15.28	16.65	17.98	18.87	22.64	23.31
2	Fees/User charges	19.57	17.94	21.70	28.95	26.50	33.93		34.05	35.75	37.54	39.29	41.77	45.94	48.04
3	Irrigation Charges														
4	Any other (Pl. specify)														
	<b>Total (B)</b>	36.71	35.74	40.77	41.39	36.92	43.70		48.07	51.03	54.19	57.77	60.58	68.58	71.35

**Property Tax**

Please provide brief notes on the following:-

1. Whether Assets register exists. No
2. System of Billing and Collection of Property Tax- It is done by Tax-collector (NMB) They served notice to tax payers and collected tax from tax payers.



Schedule: 5-D

Name of the State:

**ARREARS OF COLLECTION (INTERNAL REVENUE MOBILIZATION) OF ULBs**

		(Rs. In Lakhs)					
S.No.	Item	As on 31st March					
		2008	2009	2010	2011	2012	2013
<b>A</b>	<b>Tax</b>						
	Property Tax	2.89	2.28	3.10	4.09	4.13	3.89
	Professional Tax						
	Entertainment Tax						
	Octroi/Entry Tax						
	Any other (Pl. specify)	12.22	12.689	13.174	16.041	15.999	21.039
	<b>Total (A)</b>	15.11	14.969	16.274	20.131	20.129	24.929
<b>B</b>	<b>Non-Tax</b>						
1	Water Charges	13.33	14.22	8.38	7.74	7.23	7.22
2	Fees/User charges	5.67	4.65	6.18	10.73	8.62	5.88
3	Irrigation Charges						
4	Any other (Pl. specify)						
	<b>Total (B)</b>	19.00	18.87	14.56	18.47	15.85	13.1

**Schedule 6B**

Name of the State:

<b>EXPENDITURE OF ULBs</b>														
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 & wages for employees	103.83	138.61	114.00	130.09	135.78	143.25	200.16	216.20	230.25	253.28	240.61	260.82	240.01
	b) Pension etc. for employees	3.56	2.09		3.67	3.61	43.20	6.15	6.91	7.05	7.89	7.91	8.71	10.88
	c) Any other (Pl. specify) (Printing)	2.89	2.18	2.49	8.25	3.25	2.94	3.25	4.12	4.39	5.04	5.69	6.83	7.23
2	Maintenance						6.66							
	(i) Water Supply	1.00	nil		5.50	4.21		8.15	8.90	8.99	9.52	10.09	11.90	13.68
	(ii) Buildings		0.22	2.00			3.29	1.50						
	(iii) Roads	6.34		7.08	14.12	3.64		8.15	5.50	5.65	5.78	8.20	9.45	11.53
	(iv) Any other maintenance Expenditure (Pl. specify) Fuel & Light	15.65	16.00	26.00	35.50	40.15	50.15	55.15	61.25	69.25	75.21	85.21	102.13	115.10
3	Capital Expenditure													
	(i) Water Supply													
	(ii) Buildings	15.00			7.00	152.50	197.94	160.55	169.25	120.10		61.00		
	(iii) Roads	33.95	34.23		133.19	240.195	55.88	60.55	125.00	150.00	215.00	261.00	304.82	335.15
	(iv) Any other Capital Expenditure (Pl. specify)													
	i) Drain	25.85	24.90	72.48	92.61	134.375	126.75	190.25	85.00	50.00	140.00	156.00	198.00	245.00
	ii) Lighting		15.85		6.58									
	iii) Vehicle Purchasing			18.96			12.52		30.00					
	iv) Others		NFBS 3.2			63.00	35.00							
4	Welfare Expenditure for citizens													

	a) Education (excluding teachers salary)													
	b) Pension etc. for citizens													
	c) Any other welfare expenditure for citizens (pl. specify)													
5	Any other (pl. specify)													
	Total	208.07	237.28	243.01	436.51	780.71	639.00	693.86	712.13	730.68	711.72	768.50	901.84	978.72

## Water Supply, Sanitation and Irrigation of ULBs

<b>Schedule 7B</b>							
<b>Water Supply (ULBs) (As per 2001 Census)</b>				<b>Sanitation (ULBs)</b>		<b>Irrigation (Minor Irrigation Scheme incl. Water Harvesting) (ULBs)</b>	
Year	Population covered by Protected Water Supply Schemes	% population cover	Per capita domestic consumption per day (Liter)	Personal Sanitation Cover (Population covered by Latrines)	% population cover	Area Covered (In Hect.)	% Area covered
2007-08	27990.00	25.99%	3778650.00	94747.00	88 %		
2008-09	28297.00	26.28%	3820093.00	96900.00	89.99%		
2009-10	28550.00	26.51%	3854250.00	98838.00	91.79 %		
2010-11	28800.00	24.75%	3888000.00	9900.00	91.95%		
2011-12	28992.00	26.92%	3913920.00	99200.00	92.13 %		
2012-13	29286.00	27%	3913920.00	99495.00	92.41%		
<b>Projections</b>	29350.00	27.25%	3953610.00	99700.00	92.60%		
2013-14	29600.00	27.49%	3996000.00	99750.00	92.64%		
2014-15	29900.00	27.77%	4036500.00	99800.00	92.69%		
2015-16	30500.00	28.32%	4117500.00	99850.00	92.73%		
2016-17	31000.00	28.79%	4185000.00	99950.00	92.83%		
2017-18	31500.00	29.25%	4252500.00	100500.00	93.34 %		
2018-19	32500.00	30.19%	4387500.00	10100.00	93.80%		
2019-20	35600.00	33.06%	4806000.00	102000.00	94.73%		
	Please provide brief notes on the following:-						
	1. Details of arrangement for Solid Waste Management may be provided. ENCLOSED WITH SEPARATE SHEET.						
	2. Length of roads under maintenance of ULB's (Black Top, Gravel etc.). ENCLOSED WITH SEPARATE SHEET.						

**Schedule 8B**

**Status of Accounts of ULBs**

1	Authority who maintains the accounts of ULB's. CHAIRMAN, NAGAON MUNICIPAL BOARD
2	Whether revised formats revised by CAG adopted for accounting purpose. NO, AS PER MUNICIPAL ACCOUNTS RULE 1971.
3	Latest year upto which accounts maintained. 2012-13
4	Details of audit accounting authority. DIRECTOR OF AUDIT, LACAL FUND
5	Latest year upto which audit completed. UP TO MARCH,2013.

**Status of Employees census**

1	Is Professional Tax levied. YES
2	Does the ULBs collect professional tax? If not which agency does. YES
3	List of Professional Tax payers available, upto which date the list has been updated. 31-03-2013
4	Are employers required to register themselves for payment of professional tax. NO
5	Billing and collection mechanism in place. ENCLOSED WITH SEPARATE SHEET
6	Details of professional tax collected. ENCLOSED