

FOURTEENTH FINANCE COMMISSION

NAME OF THE STATE :- Assam- Digboi TC

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
- 3 (A) Average population covered by PRIs and ULBs at each level as on 1.4.2001 (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.

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

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 Committee						
	Total						
B	SFC Devolution						
i	Municipal Corporations						
ii	Municipalities						
iii	Town Committee		11.82	41.36	76.63	62.17	67.82
	Total						

C	Grants-in-aid						
i	Municipal Corporations						
ii	Municipalities						
iii	Town Committee						
	Total						
D	Others if any (pls specify)						
i	Municipal Corporations						
ii	Municipalities						
iii	Town Committee						
	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 covered	Devolution Recommended to Local Bodies (consolidated)
1	SFC-I	23.06.1995	29.02.1996	18.03.1996	1996-97 to 2000-01	114.53 Crore
2	SFC-II	18.04.2001	18.08.2003	07.02.2006	2001-02 to 2005-06	301.34 Crore
3	SFC-III	06.02.2006 & 03.07.2006	Interim Report 31.03.2007 & Final 27.03.2008	25.09.2009	2006-07 to 2010-11	4015.82 Crore
4	SFC-IV	23.04.2010	Interim Report 25.03.2011 and & Final 18.02.2012	13.07.2011	2011-12 to 2015-16	4906.28 Crore
5	SFC-V	05.03.2013	Target date 30.04.2014		2015-16 to 2019-20	
6						
7						

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										
2008-09										
2009-10										
2010-11										
2011-12										
2012-13										
2013-14										
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.

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

Schedule -4C

Year	Digboi Town Committee											
	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	17.35	65.35	8.70		8.65				65.35	NSDP SJSRY IDSMT	65.35	
2008-09	14.50	34.11	5.10		9.40	5.36		28.00	0.75	SJSRY IDSMT MPMLAD OTHERS	34.11	
2009-10	16.01	15.43	6.90		9.11	15.18			0.25	SJSRY TFC MPMLAD	15.43	
2010-11	20.79	444.19	12.29		8.50	318.96			2.25	122.98 SJSRY TFC UIDSSMT MPMLAD OTHERS	444.19	
2011-12	13.85	101.40	8.00		5.85	85.65			1.12	14.63 SJSRY UIDSSMT MPMLAD OTHERS	101.40	
2012-13 (if available)	20.66	238.66	10.90		9.76	228.95			2.25	7.46 SJSRY UIDSSMT MPMLAD OTHERS	238.66	

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

Expenditure and Sources of Revenue of ULBs - District-wise

(Rs. In Crore)

Expenditure and source of Revenue of Urban Local Bodies (Information to be provided District-wise)

Municipal Corporation		Municipality				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				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	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 #												
	(detail information on each of the CSS to be given below)												
	<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 5B

Name of the State:- Assam

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	8.34	4.68	6.39	11.83	7.38	8.1	1991	15.50	17.00	18.00	20.00	22.00	23.00	25.00								
	Professional Tax																						
	Entertainment Tax																						
	Octroi/Entry Tax																						
	Licence Fee	0.36	0.42	0.51	0.46	0.62	2.8		4.00	5.80	7.00	9.00	10.00	12.00	14.00								
	Total (A)	8.70	5.10	6.90	12.29	8.00	10.9		19.50	22.80	25.00	29.00	32.00	35.00	39.00								
B	Non-Tax																						
1	Water Charges																						
2	Fees/User charges	8.65	9.40	9.11	8.50	5.85	9.76		5.50	7.00	8.00	9.00	12.00	14.00	18.00								
3	Irrigation Charges																						
4	Any other (Pl. specify)																						
	Total (B)	8.65	9.40	9.11	8.50	5.85	9.76		5.50	7.00	8.00	9.00	12.00	14.00	18.00								

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

ARREARS OF COLLECTION (INTERNAL REVENUE MOBILIZATION) OF ULBs

		As on 31st March						(Rs. In Lakhs)
S.No.	Item	2008	2009	2010	2011	2012	2013	
A	Tax							
	Property Tax	5.20	2.80	3.70	8.70	5.07	3.04	
	Professional Tax							
	Entertainment Tax							
	Octroi/Entry Tax							
	Any other (Pl. specify)							
	Total (A)	5.20	2.80	3.70	8.70	5.07	3.04	
B	Non-Tax							
1	Water Charges							
2	Fees/User charges							
3	Irrigation Charges							
4	Any other (Pl. specify)							
	Total (B)							

Name of the State:- Assam

SI No.		EXPENDITURE OF ULBs												
		(Rs. In Lakhs)											Projections	
Item		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	8.80	10.80	10.86	14.82	9.56	12.64	14.54	16.72	19.22	22.11	25.42	29.24	33.62
	b) Wages	2.64	2.70	2.90	3.10	3.25	5.40	6.21	7.14	8.21	9.44	10.86	12.49	14.36
	c) Pension etc. for employees							0.00	0.00	0.00	0.00	0.00	0.00	0.00
	d) Office Expenditure							0.00	0.00	0.00	0.00	0.00	0.00	0.00
	e) Any other (Pl. specify)							0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	11.44	13.50	13.76	17.92	12.81	18.04	20.75	23.86	27.44	31.55	36.28	41.73	47.99
2	Maintenance													
	(i) Water Supply													
	(ii) Buildings													
	(iii) Roads	3.40												
	(iv) Any other maintenance Expenditure (Stree Light, Fuel, Office Expenditure etc.)	2.51	1.00	2.25	2.87	1.04	2.62	3.01	3.46	3.98	4.58	5.27	6.06	6.97
	Total	5.91	1.00	2.25	2.87	1.04	2.62	3.01	3.46	3.98	4.58	5.27	6.06	6.97
	Grand Total (1+2)	17.35	14.50	16.01	20.79	13.85	20.66	23.76	27.32	31.42	36.13	41.55	47.79	54.96
3	Capital Expenditure													
	(i) Water Supply							0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Buildings	53.53	6.11	0.97	65.99	12.70	30	34.50	39.68	45.63	52.47	60.34	69.39	79.80
	(iii) Roads	10.00	26.00	11.00	132.74	1.12		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(iv) Drains	1.82	2.00		239.62	87.58	208.66	239.96	275.95	317.35	364.95	419.69	482.64	555.04
	(v) Any other Capital Expenditure (Pl. specify)			3.46	5.84			6.72	7.72	8.88	10.21	11.75	13.51	15.53
	Total	65.35	34.11	15.43	444.19	101.40	238.66	281.18	323.35	371.85	427.63	491.78	565.54	650.37
4	Welfare Expenditure for citizens													
	a) Education (excluding teachers salary)													
	b) Pension etc. for citizens													
	c) Any other welfare expenditure for citizens (pl. specify)													
	Any other (pl. specify)													
	Total													

Water Supply, Sanitation and Irrigation of ULBs

Schedule 7B									
Water Supply (ULBs)									
Year	Population covered by Protected Water Supply Schemes	% population cover	Per capita domestic consumption per day	Sanitation (ULBs)		Irrigation (Minor Irrigation Scheme incl. Water Harvesting) (ULBs)		Area Covered (In Hect.)	% Area covered
				Personal Sanitation Cover (Population covered by Latrines)	% population cover				
2007-08									
2008-09									
2009-10									
2010-11									
2011-12									
2012-13									
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, Gravel etc.).									

Status of Accounts of ULBs

1	Authority who maintains the accounts of ULB's.	Chairman, Digboi Town Committee
2	Whether revised formats revised by CAG adopted for accounting purpose.	No
3	Latest year upto which accounts maintained.	31-03-2012
4	Details of audit accounting authority.	AG (Audit), Assam Directorate of Audit (Local Fund)
5	Latest year upto which audit completed.	Directorate of Audit (LF)

Status of Employees census

1	Is Professional Tax levied.	No
2	Does the ULBs collect professional tax? If not which agency does.	Asstt. Commissioner of Taxes
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.	No
5	Billing and collection mechanism in place.	No
6	Details of professional tax collected.	