

FOURTEENTH FINANCE COMMISSION

NAME OF THE DISTRICT BARPETA, STATE-ASSAM North Lakhimpur MB

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)

Number of MBs 1

Number of TCs

- 2 Date of Last PRI Election; Last ULB Election- 04.08.2009

- 3 (A) Average population covered by PRIs and ULBs at each level as on 1.4.2001 - 54285 (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 - 59793 (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 - 13.74 (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 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	0	0	0	0	0	0
ii	Municipalities	166.98	404.92	428.39	452.12	159.48	173.99
iii	Town Panchayats						

	Total						
C	Grants-in-aid						
i	Municipal Corporations	0	0	0	0	0	0
ii	Municipalities	0	0	0	0	0	0
iii	Town Panchayats	0	0	0	0	0	0
	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	0	0	0	0	0	0
ii	Block Panchayats	0.00	0	0	0	0	0
iii	Village Panchayats	0.00	0	0	0	0	0
iv	Autonomous District Councils						
	Total						
C	Grants-in-aid						
i	District Panchayats	0	0	0	0	0	0
ii	Block Panchayats	0.00	0	0	0	0	0
iii	Village Panchayats	0.00	0	0	0	0	0
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 Municipalities

(Rs. in lakh)

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			166.98						166.98	0.00
2008-09			404.92	65.80					404.92	65.80
2009-10			428.39	107.09					428.39	107.09
2010-11			452.12	199.52					452.12	199.52
2011-12			159.48	159.48		126.86			159.48	286.34
2012-13			173.99	173.99					173.99	173.99
2013-14			229.58						229.58	0.00
2014-15									0.00	0.00
2015-16									0.00	0.00
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	Regulation of land use and construction of buildings	MBs/TCs only permission for construction of buildings								
2	Roads & bridges	MBs/TCs ,others than main roads and major bridges.								
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	MBs/TCs								
6	Urban poverty alleviation programme	Not transferred								
7	Provision of Urban amenities and facilities such as parks, gardens, playgrounds, community halls/ centres.	MBs/TCs								
8	Cattle pounds , prevention 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 Plaining including town plaining	Not transferred								
13	Planing of Economic and Social development	Not transferred								
14	Fire Services	Not transferred								
15	Urban foresty ,potection 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 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	Municipalities / TC North Lakhimpur MB											
	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	56.7300	83.9800	16.3200		25.6600	42.0000	14.7500	0.0000	41.9800	0.0000	SJSRY	42.00
											NSAP	
											IDSMT	
											UIDSSMT	
											AUWSS	
											UIDSSMT	
											LCSP	
											IGNOAP	
											TFC/13th FC	14.75
											TASFC/FASFC	
											State share	
											Entry tax	
											DDP	
											OTHERS	41.98000
2008-09	173.5500	90.4700	8.4000		25.6000	56.4600	73.7500	65.8000	34.0100	0.0000	SJSRY	56.46
											NSAP	
											IDSMT	
											UIDSSMT	
											AUWSS	
											UIDSSMT	
											LCSP	
											IGNOAP	

											TFC/13th FC	73.75
											TASFC/FASFC	65.8
											State share	
											Entry tax	
											DDP	
											OTHERS	34.01
2009-10	113.5040	279.0560	19.7900		29.4600	29.9000	0.0000	107.0900	206.3200	0.0000	SJSRY	29.90
											NSAP	
											IDSMT	
											UIDSSMT	
											AUWSS	
											UIDSSMT	
											LCSP	
											IGNOAP	
											TFC/13th FC	
											TASFC/FASFC	107.09
											State share	
											Entry tax	57.06
											DDP	
											OTHERS	149.26
2010-11	217.5520	256.2680	27.7900		30.8600	49.6000	39.1900	199.5200	126.8600	0.0000	SJSRY	49.60
											NSAP	
											IDSMT	
											UIDSSMT	
											AUWSS	
											UIDSSMT	
											LCSP	
											IGNOAP	
											TFC/13th FC	39.19
											TASFC/FASFC	199.52
											State share	
											Entry tax	
											DDP	
											OTHERS	126.86
2011-12	200.0180	170.4220	21.5200		30.8600	54.2400	51.9500	159.4800	52.3900	0.0000	SJSRY	54.24
											NSAP	
											IDSMT	
											UIDSSMT	
											AUWSS	
											UIDSSMT	
											LCSP	

											IGNOAP	
											TFC/13th FC	51.95
											TASFC/FASFC	159.48
											State share	
											Entry tax	
											DDP	
											OTHERS	52.39
2012-13 (if available)	197.6940	210.2960	20.7000		30.8600	53.6600	41.7400	173.9900	87.0400	0.0000	SJSRY	53.66
											NSAP	
											IDSMT	
											UIDSSMT	
											AUWSS	
											UIDSSMT	
											LCSP	
											IGNOAP	
											TFC/13th FC	41.74
											TASFC/FASFC	173.99
											State share	
											Entry tax	
											DDP	
											OTHERS	87.04

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
			Tax Revenue	Non Tax (Incl. user charges)							
		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	

* 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:				1 No. of Town panchayats:				
	Total Area of Municipal Corporations:				Total area of Municipalities:				13.74 Total area of Townpanchayats:				
	Total Population of Municipal Corporations:				Total population of Municipalities:				59793 Total population of Town panchayats:				
S.N.	Items	Year				Year				Year			
		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					113.5040	217.5520	200.0180	197.6940	0.0000	0.0000	0.0000	0.0000
B	Capital					279.0560	256.2680	170.4220	210.2960	0.0000	0.0000	0.0000	0.0000
II	Sources of Revenue												
A	Own Revenue												
	<i>i. Own tax (a+b)</i>												
	<i>a. Immovable Property Tax</i>					19.7900	27.7900	21.5200	20.7000	0.0000	0.0000	0.0000	0.0000
	<i>b. Other Taxes</i>					0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	<i>ii. Own non-tax</i>					29.4600	30.8600	30.8600	30.8600	0.0000	0.0000	0.0000	0.0000
B	Transfers from Central Government #	0.0000	0.0000	0.0000	0.0000	179.1600	176.4600	106.6300	140.7000	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>					29.9000	49.6000	54.2400	53.6600	0.0000	0.0000	0.0000	0.0000
	<i>ii NSAP</i>					0.0000	0.0000	0.0000	0.0000				
	<i>iii IDSMT</i>					0.0000	0.0000	0.0000	0.0000				
	<i>iv UIDSSMT</i>					0.0000	0.0000	0.0000	0.0000				
	v BRGF					0.0000	0.0000	0.0000	0.0000				
	<i>vi UIDSSMT</i>					0.0000	0.0000	0.0000	0.0000				
	vii. LCSP					0.0000	0.0000	0.0000	0.0000				
	<i>viii.NOAP</i>					0.0000	0.0000	0.0000	0.0000				
	<i>ix others</i>					149.2600	126.8600	52.3900	87.0400				
	C. Transfers from 12th FC/13th FC					0.0000	39.1900	51.9500	41.7400				

D. Assigned + Devolution (TASFC/FASFC)					107.0900	199.5200	159.4800	173.9900				
E. Grant-in-Aid from State Government												
(I) State share					0.0000	0.0000	0.0000	0.0000				
(ii) Entry Tax					57.0600	0.0000	0.0000	0.0000				
F. Market Borrowing/Institutional Borrowings												
G. Others (specify)												
(i) DDP					0.0000	0.0000	0.0000	0.0000				
Total					392.5600	473.8200	370.4400	407.9900				

: 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

		(Rs. In Lakhs)						Projections							
SN	Item	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Date of last revision	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
A	Tax														
	Property Tax	5.44	2.8	6.6	9.26	7.17	6.9		7.94	9.13	10.49	12.07	13.88	15.96	18.35
	Professional Tax														
	Entertainment Tax														
	Octroi/Entry Tax														
	Any other (Pl. specify)														
i	Water Tax														
ii	Holding Tax	10.88	5.6	13.19	18.53	14.35	13.8		15.87	18.25	20.99	24.14	27.76	31.92	36.71
iii	Latrine Tax														
iv	Light Tax														
v	Market tax														
vi	Urban Immovable Property Tax														
vi	Others														
	Total (A)	16.32	8.40	19.79	27.79	21.52	20.70	0.00	23.81	27.38	31.48	36.20	41.64	47.88	55.06
B	Non-Tax														

1	Water Charges														
2	Fees/User charges	25.66	25.6	29.46	30.86	30.86	30.86		35.49	40.81	46.93	53.97	62.07	71.38	82.09
3	Irrigation Charges														
4	Any other (Pl. specify)														
i	Trade Licence 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	Building Permission fees														
	Total (B)	25.66	25.60	29.46	30.86	30.86	30.86	0.00	35.49	40.81	46.93	53.97	62.07	71.38	82.09
	Total (A+B)	41.98	34.00	49.25	58.65	52.38	51.56	0.00	59.29	68.19	78.42	90.18	103.71	119.26	137.15

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:

ARREARS OF COLLECTION (INTERNAL REVENUE MOBILIZATION) OF ULBs

S.No.	Item	(Rs. In Lakhs)					
		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						
	iii Latrine Tax						
	iv Light Tax						
	v Market tax						
	vi Urban Immovable Property						
	vi Others						
	Total (A)	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						
	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)	0.00	0.00	0.00	0.00	0.00	0.00
	Total (A+B)	0.00	0.00	0.00	0.00	0.00	0.00

Schedule 6B

Name of the State:

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	48.60	65.80	79.40	85.73	102.63	99.24	114.13	131.24	150.93	173.57	199.61	229.55	263.98
	b) Wages													
	c) Pension etc. for employees													
	d) Office expenditure	2.31	2.20	2.50	2.50	2.76	2.89	3.32	3.82	4.40	5.05	5.81	6.68	7.69
	e) Honorium of Members			1.55	2.10	2.10	2.10	2.42	2.78	3.19	3.67	4.22	4.86	5.59
	f) Any other (Pl. specify)													
	Total 1	50.91	68.00	83.45	90.33	107.49	104.23	119.86	137.84	158.52	182.30	209.64	241.09	277.25
2	Maintenance													
	(i) Water Supply		6.00	2.64	9.20	12.40	13.89	15.97	18.37	21.12	24.29	27.94	32.13	36.95
	(ii) Buildings	1.30	8.61	3.45	8.20	8.20	7.20	8.28	9.52	10.95	12.59	14.48	16.65	19.15
	(iii) Roads		20.20	2.56	12.50	12.00	18.90	21.74	25.00	28.74	33.06	38.01	43.72	50.27
	(iv) Data base													
	(v) Income generating resources		12.50	3.40	8.60	8.50	13.00	14.95	17.19	19.77	22.74	26.15	30.07	34.58
	(vi) Hand tuble													
	(vii) Drains			2.00		6.54								
	(viii) Vehicles	2.50	3.50	5.00	6.10	5.60	11.77	13.54	15.57	17.90	20.59	23.67	27.22	31.31
	(ix) Sanitation													
	(x) Public Conveniences		3.68	3.50	22.00	7.03	3.50	4.03	4.63	5.32	6.12	7.04	8.10	9.31
	(xi) Street light	2.02	9.50	3.20	2.10	5.00	4.07	4.68	5.38	6.19	7.12	8.19	9.41	10.83
	(xii) Parking		2.60			2.71		3.12	3.58	4.12	4.74	5.45	6.27	7.21
	(xiii) Creamation & Burial ground													
	(xiv) Earth filling			4.30	7.30	6.40		7.36	8.46	9.73	11.19	12.87	14.80	17.02
	(xv) Solid waste Management		17.96		24.50	9.45	13.67	15.72	18.08	20.79	23.91	27.50	31.62	36.36
	(xvi) Strom water drain		9.50		8.20	8.70	7.46	8.58	9.87	11.35	13.05	15.00	17.26	19.84
	(xvii) Culvert		5.60		18.52									
	(xviii) Training													
	(xix) Loans													
	(xx) Any other maintenance Expenditure (Pl. specify)		5.90											

	Total 2	5.82	105.55	30.05	127.22	92.53	93.46	117.96	135.65	156.00	179.40	206.30	237.25	272.84
	Grand Total (1+2)	56.73	173.55	113.50	217.55	200.02	197.69	237.82	273.49	314.52	361.69	415.95	478.34	550.09
3	Capital Expenditure													
	(i) Water Supply	9.50	2.50	33.51	12.60		41.54	47.77	54.94	63.18	72.65	83.55	96.08	110.50
	(ii) Buildings	25.00	40.00	80.00	120.00	70.00	71.00	81.65	93.90	107.98	124.18	142.81	164.23	188.86
	(iii) Roads	13.58	30.00	70.00	100.00	60.00	61.00	70.15	80.67	92.77	106.69	122.69	141.10	162.26
	(iv) Drains													
	(v) Creamation & Burial ground													
	(vi) Market shed	22.60	5.30	35.78	12.73		9.56	10.99	12.64	14.54	16.72	19.23	22.11	25.43
	(vii) Staff Quarter													
	(viii) Community Hall													
	(ix) Play ground													
	(x) Public Conveniences	8.30	5.51	23.50	5.44		5.40	6.21	7.14	8.21	9.44	10.86	12.49	14.36
	(xi) Culvert			9.08		36.73	15.00	17.25	19.84	22.81	26.24	30.17	34.70	39.90
	(xii) Bus Terminus													
	(xiii) Mini stadium													
	(xiv) Marriage Hall													
	(xv) Town Hall													
	(xvi) Solid waste Management	5.00	3.60	22.34	5.50	3.69	6.80	7.82	8.99	10.34	11.89	13.68	15.73	18.09
	(xvii) Strom Water Drain		3.56	4.85										
	(xviii) Yoga Centre/GYM													
	(xix) Oldage house													
	(xx) Childen Parks													
	(xxi) Ponds													
	(xxii) River protection													
	(xxiii) Any other Capital Expenditure (Pl. specify)													
	Total-3	83.98	90.47	279.06	256.27	170.42	210.30	241.85	278.12	319.84	367.82	422.99	486.44	559.40
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)	140.71	264.02	392.56	473.82	370.44	407.99	479.67	551.61	634.36	729.51	838.94	964.78	1109.49

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							
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.- Sweeper, Tractor, Skeed Loader							
2. Length of roads under maintenance of ULB's (Black Top, Graval etc.)-							

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. 2012-13
4	Details of audit accounting authority. CAG and DALF
5	Latest year upto which audit completed. 2009-10

Status of Employees census

1	Is Professional Tax levied.- Yes
2	Does the ULBs collect professional tax? If not which agency does.- Yes, Govt Head
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. Yes
6	Details of professional tax collected.- From employees