

APPENDICES

Appendix-1.1

(Ref Para: 1.1)

Following is the list of 29 subjects added to the 11th Schedule of the Constitution of India by the 73rd Amendment Act of 1992.

1. Agriculture, including agricultural extension.
2. Land improvement, implementation of land reforms, land consolidation and soil conservation.
3. Minor irrigation, water management and watershed development.
4. Animal husbandry, dairying and poultry.
5. Fisheries.
6. Social forestry and farm forestry.
7. Minor forest produces.
8. Small scale industries, including food processing industries.
9. Khadi, village and cottage industries.
10. Rural housing.
11. Drinking water.
12. Fuel and fodder.
13. Roads, culverts, bridges, ferries, waterways and other means of communication.
14. Rural electrification, including distribution of electricity.
15. Non-conventional energy sources.
16. Poverty alleviation programme.
17. Education, including primary and secondary schools.
18. Technical training and vocational education.
19. Adult and non-formal education.
20. Libraries.
21. Cultural activities
22. Markets and fairs.
23. Health and sanitation, including hospitals, primary health centres and dispensaries.
24. Family welfare.
25. Women and child development.
26. Social welfare, including welfare of the handicapped and mentally retarded.
27. Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes.
28. Public distribution system.
29. Maintenance of community assets.

Appendix – 1.2

(Ref: Paragraph 1.4.1)

Roles and Responsibilities of Standing Committees of PRIs

Sl. No.	Category of PRI	Political Executive	Name of Standing Committee	Responsibilities
1.	GP	President is the Chairman of each of the three committees	i) Development Committee	Functions relating to agricultural production, animal husbandry and rural industries and poverty alleviation programmes.
			ii) Social Justice Committee	(a) Promotion of educational, economic, social, cultural and other interests of Scheduled castes, Scheduled Tribes and Backward Classes; (b) protection of such castes and classes from social injustice and any form of exploitations; (c) welfare of women and children.
			iii) Social Welfare Committee	Functions in respect of education, public health, public works and other functions of the GP.
2.	AP	President is the Chairman of each committees	i) General Standing Committee	Establishment matters, communication, buildings, rural housing, relief against natural calamities, water supply and all miscellaneous residuary matters.
			ii) Finance, Audit and Planning Committee	Finance of the AP, training, budget scrutinising proposals for increase of revenue, examination of receipts and expenditure statement, consideration of all proposals affecting the finance of the AP and general supervision of the revenue and expenditure of the AP and Planning and consolidating the AP Plans, Cooperation, small saving schemes and any other function relating to the development of AP areas.
		Vice President is the Chairman	iii) Social Justice Committee	Same as in case of GP
3.	ZP	President is the Chairman of each committees	i) General Standing Committee	Same as in case of AP
			ii) Finance, Audit and Planning Committee	Same as in case of AP
		Chairman is elected amongst the elected members of each committee.	iii) Social Justice Committee	Same as in case of AP
			iv) Planning and Development Committee	Activities relating to education, adult literacy and cultural activities as the ZP may assign to it; Health Service, Hospital, Water Supply, Family, Welfare and other allied matters; agricultural production, animal husbandry co-operation, contour ["bunding"] and reclamation; village and cottage industries; Promotion of industrial development of the district.

Appendix-1.3

(Ref: Paragraph 1.7)

Internal Control System at the level of PRIs

Provision	Authority	Gist of the provision
Accounts	Section 28, 60 and 97 of AP Act read Rule 8 of AP (F) Rule, 2002.	The Panchayat shall maintain such Book of Accounts and other books in relation to its Accounts.
Budget	Section 27, 59 and 96 of AP Act.	Budget proposal shall be prepared by the respective standing committees taking into account the estimated receipts and disbursement of the following year submitted to the Government for approval.
Reporting of loss due to fraud, theft or negligence	Rule 37 (iv), AP (F) Rules 2002.	To be reported by an officer authorised to inspect the documents of PRIs.
External Audit	Section 29, 61 & 98 of AP Act and Rule 37 (ii) of AP (F) Rules, 2002.	The State Government may prescribe an authority to conduct audit of accounts of PRIs.
Inspections	Section 112 of AP Act and Rule 37 of AP (F) Rules, 2002.	Government or any officer empowered by the Government may inspect any works which are being carried out by GP or AP or ZP.
Execution of works	Rule 36 and 38 of AP (F) Rules, 2002.	Procedure for execution of public works. Fixing of rates in preparation of estimates, powers of various authorities to give Technical Sanction, Invitation of tenders.
Asset Register	Rule 19 of AP (F) Rules, 2002.	To be maintained in the format prescribed under the rule.
Office Procedure Manual	NA	Not prescribed under AP Act, 1994 and AP (F) Rules, 2002.
Internal Audit	Rule 18 of AP (F) Rules, 2002.	Departmental internal auditors to conduct internal audit of PRIs.
Ombudsmen	NA	Not introduced for PRIs in Assam.
Lokayukta	NA	Applicable to all tiers of PRIs.
Citizen Charter	NA	Not introduced for PRIs in Assam.
Right to Information	As per RTI Act, 2005.	Applicable to all tiers of PRIs.
Conduct Rules	State Government.	Rules/Orders Specific to PRIs not available.
Social Audit	As per AREG Scheme 2006.	For MGNREG scheme and IAY.

Appendix 2.1
(Ref: Para 2.2)

Statement showing status of three completed works in Hayong Basti GP, under Jugijan AP where the quantity of works valuing ₹39.31 lakh were less executed than that specified in the plan and estimate

Sl. No	Name of the work	Status of work as per records of AP/ GP and MGNREGS site	Estimated amount	Actual expenditure	Length of bundh/road as per plan & estimate	Rate per metre	Actual execution of work found during JPV	Value of work actually executed (Rate/meter * Actual Length)	Value of work less executed (percentage of shortfall)
1	Construction of flood protection bund from Haider Ali House to Gulia under MGNREGS 2015-16	Completed on 19.08.2017	20,00,000	21,96,007	2080 M	961.53	500 M	4,80,765	17,15,242 (75.96)
2	Construction of flood protection bund from Ahmed Ali house to Abdulla House under MGNREGS 2015-16	Completed on 19.08.2017	10,00,000	9,93,701	1040 M	961.53	500 M	4,80,765	5,12,936 (51.92)
3	Construction of Cement Concrete Paver road from PMGSY road to Shrimanta Malik House via Ramjibhai LP School under MGNREGS 2015-16	Completed on 22.02.2018	29,50,000	28,60,533	800 M	3687.50	300 M	11,06,250	17,54,283 (62.50)
	Total		59,50,000	59,98,688				20,67,780	39,30,908

Appendix-3.1

(Ref: Paragraph 3.1)

List of 18 subjects listed in XIIth Schedule of the Constitution of India

Sl. No.	Name of Function
1	Urban Planning including Town Planning
2	Fire Services
3	Regulation of land use and construction of building
4	Slum improvement and upgradation
5	Roads and Bridges
6	Urban Forestry, protection of the environment and promotion of ecological aspects
7	Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded,
8	Vital Statistics including registration of Births and Deaths
9	Planning for economic and social development
10	Urban poverty alleviation
11	Water Supply for domestic, industrial, and commercial purposes,
12	Public Health, Sanitation, Conservancy, Solid Waste Management,
13	Provision of Urban amenities and facilities such as parks, gardens, playgrounds,
14	Promotion of cultural, educational, and aesthetic aspects.
15	Public amenities including street lighting, parking lots, bus stops and public conveniences,
16	Burials and burial grounds, crematoriums, cremation grounds, electric cremation grounds, electric crematoriums.
17	Cattle pounds, prevention of cruelty to animals.
18	Regulation of slaughterhouses and tanneries,

Appendix 4.1

(Reference paragraph: 4.2.3)

Sampling methodology and list of selected ULBs

Considering the prevailing Covid situation which has placed restrictions on free and easy travel, the samples for the PA was selected applying judgmental sampling as elaborated below guided by the following principles:

- i. The selected districts should be easily approachable, *i.e.*, either be neighbouring districts of HQrs (Guwahati), or accessible by direct flight/ train.
- ii. Among the districts meeting the above criteria, select those, which show a sufficiently high level of urbanisation so that the impact of 74th CAA on functioning of Urban Local Bodies can be assessed.
- iii. All urban local bodies within the selected districts are to be included in the Sample. This enables assessment of district level planning function entrusted to the Urban Local Bodies. (Article 243ZD, District Plan).
- iv. The number of districts and the ULBs contained within it so selected should provide adequate coverage of the Urban Local Bodies so as enable forming an Audit opinion.

Based on the above, the following sample has been arrived at:

- a) Kamrup Metropolitan district with urban population of 25 *per cent* of State's urban population was selected. It also has the only municipal corporation of the State *i.e.*, Guwahati Municipal Corporation.
- b) Cachar district having three municipal bodies (Silchar MB is one of the largest MB of the State), was selected. It is also one of the large urban agglomerates in the State, and one of the three Class-1 cities (as per Census 2011). The Principal Secretary of the department also requested (during the Entry conference) to include Silchar MB in audit sample.
- c) Similarly, another large urban agglomerate, Dibrugarh was selected in view of it being the second most important urban centre in Assam following the capital city. Both Cachar and Dibrugarh also provide a geographical spread to our sample, being in two different ends of Assam, and are well connected to Guwahati by flight/train/road.
- d) Two other districts *viz.*, Barpeta, and Nagaon were selected based on their location (neighbouring districts of Guwahati) with easy accessibility, as well as decent urban population.

Based on the above methodology, 19 ULBs (including GMC) from five districts were covered under this PA. Together, the sample accounts for 24 *per cent* of the total ULBs in Assam, and with 48 *per cent* of the urban population of the State.

The list of ULBs selected is indicated below.

List of selected ULBs

Sl. No	Name of the Selected ULB	Population	District
1	Guwahati Municipal Corporation	9,57,352	Kamrup (Metropolitan)
2	Sonai MB	17,677	Cachar
3	Lakhipur M.B	10,943	Cachar
4	Silchar M.B	1,72,709	Cachar
5	Barpeta M.B	42,663	Barpeta
6	Barpeta Road M.B	35,489	Barpeta
7	Howly MB	18,312	Barpeta
8	Patacharkuchi MB	5,230	Barpeta
9	Pathsala MB	18,233	Barpeta
10	Sarthebari MB	6,909	Barpeta
11	Sorbhog MB	8,105	Barpeta
12	Dibrugarh M.B	1,38,661	Dibrugarh
13	Chabua MB	8,788	Dibrugarh
14	Naharkatia MB	18,924	Dibrugarh
15	Namrup MB	15,483	Dibrugarh
16	Dhing MB	19,210	Nagaon
17	Nagaon M.B	1,16,355	Nagaon
18	Kampur MB	10,352	Nagaon
19	Roha MB	11,167	Nagaon

**Appendix 4.2
(Ref: Para 4.3)**

A comparison of actual State level legislations with the provisions of the 74th CAA

Provision of CoI	Requirements as per CoI	Provision of State Act
Article 243Q	Constitution of Municipalities: It provides for constitution of three types of municipalities namely a Nagar Panchayat for transitional area, a Municipal Council for a smaller urban area and a Municipal Corporation for a larger urban area.	Section 4 and 335 of the AM Act provides for constitution of a municipality in a town area together with or exclusive of railway station, village, building or land contiguous to any such town. Section 335 provides for constitution of Town Committee for each of the area defined as transitional area in Article 243 of the CoI. Section 45 5(1)(a)(i) of GMC Act, 1971 provides for constitution of Guwahati Municipal Corporation.
Article 243R	Composition of Municipalities: All the seats in a Municipality shall be filled by direct elections and by persons with special knowledge in municipal administration nominated by Government. The Legislature of a State may by law, provide for representation to the Municipality Members of Parliament and Legislative Assembly whose constituencies lie within the municipal area and Members of the council of State and State Legislative Council who are registered as electors within the city.	Section 10 of the AM Act and Section 5 of the GMC Act, provides for establishment of a body of Commissioners designated as Municipal Board having authority over the municipality for each Municipality. Further, as per Section 11 of AM Act and Section 5 (1)(a)(ii) of the GMC Act, the State Government may appoint persons having special knowledge or experience in municipal administration as the member with no voting power. The MLA and MP of the constituency in which the municipality lies, are the ex-officio members. As per Section 12 of the AM Act, the superintendence, direction and control for conduct of all election to the Municipalities shall be vested in the State Election Commission constituted by the Government of Assam.
Article 243S	Constitution and composition of Wards Committee: This provides for constitution of Wards Committees in all municipalities with a population of 3 lakh or more	As per Section 48 A of Assam Municipal Act (1994), Ward Committee shall be constituted consisting of one or more wards but not more than four within the territorial area of a municipality having population of three lakh or more.
Article 243T	Reservation of seats: The seats to be reserved for SC/ST, women, and Backward classes for direct election.	As per Section 11 (d) of Assam Municipal Act, the number of seats reserved for SC/ ST should bear the same proportion to the total number of seats to be filled by direct election in that Municipality as the SC/ST population in the municipal area bears to the total population of that as per the latest census figures. In case of women, one third of the seats should be reserved including one third of seats for women of SC/ ST category on rotation basis.
Article 243U	Duration of Municipalities: The municipality has a fixed tenure of 5 years from the date of its first meeting and re-election to be held within the six months of end of tenure	As per Section 26 and 55 of the AM Act and GMC Act respectively, every Municipality shall continue for five years from the date of first meeting of newly constituted Board after a general election. An election to constitute a Municipality shall be completed before the expiry of its duration or before the expiration of six months from the date of its dissolution.
Article 243V	Disqualifications for membership: A Person shall be disqualified for a member of a Municipality- If he is so disqualified by or under any law for the time being in force for the purposes of elections of the Legislature of the State concerned. If he is so disqualified by or under any law made by the Legislature of the State.	Section 15 (ix) of Assam Municipal Act provide for disqualification of a member of a Municipality- if he is so disqualified by or under any law for the time being in force for the purposes of elections of the Legislature of the State concerned and/ or if he is so disqualified by or under any law made by the Legislature of the State.

Provision of CoI	Requirements as per CoI	Provision of State Act
Article 243W	Powers, authority and responsibilities of the Municipalities: All municipalities would be empowered with such powers as may be necessary to enable them to function as effective institutions of self-government. The State Government shall entrust with such powers and authority to enable them to carry out the responsibilities in relation to the 12th Schedule.	As per Section 53 A of Assam Municipal Act, the State Government in appropriate Department(s) shall make arrangements for transfer of functions, fund and functionaries to the Municipalities as provided under the Twelfth Schedule of the Constitution. Actual status of activities to be transferred to ULBs as per the Act are discussed in Para 4.4.1.
Article 243X	Power to impose taxes by, and funds of the Municipalities: Municipalities would be empowered to levy and collect the taxes, fees, duties, etc. Grant-in-aid would be given to the Municipalities from the State Constitution of funds for crediting and withdrawal of moneys by the Municipality	Power to impose taxes and manage funds of the municipality was provided under Section 58, 68, and 69 of Assam Municipal Act and SFCs recommended devolution of funds to ULBs
Article 243 Y read with Article 243 I	Finance Commission: State Government shall constitute Finance Commission for Review the financial position of the Municipalities and taking such steps that help in boosting the financial condition of the Municipal bodies. Distributing between the state and the Municipalities of the net proceeds of the taxes, fees, tolls and duties that are charged by the State Government. Allotting the funds to the municipal bodies in the state from the consolidated fund of the State.	Section 2(1) of the Assam Finance Commission (Miscellaneous Provision) Act, 1995 provided for constitution of ASFC.
Article 243 Z	Audit of accounts of Municipalities: This provides for maintenance of accounts by the Municipalities and the auditing of such accounts.	Section 67-A of Assam Municipal Act and Section 138 of GMC Act provides for audit of accounts of municipalities.
Article 243 ZA read with Article 243 K	Elections to the Municipalities: The Superintendence, direction and control of all procedure of election of the Municipalities shall be vested in the State Election Commission.	Section 3 (48) & 12-A of Assam Municipal Act provided for elections to the municipalities.
Article 243 ZD	Committee for District Planning: Constitution of District Planning Committee at district level. Composition of District Planning Committee. Preparation of draft development plan and forwarded to the Government.	No Act has been enacted for ULBs. However, during exit conference, the Secretary to Government of Assam, Department of Housing and Urban Affairs (DHUA) accepted the fact and stated that though the DPCs were constituted, planning for urban areas was not covered therein.
Article 243 ZE	Committee for Metropolitan Planning: Provision for constitution of Metropolitan Planning Committee (MPC) in every Metropolitan area with a population of 10 lakh or more.	No provision has been made.

**Appendix 4.3:
(Ref: Para 4.4.1)**

Statement showing the actual status of implementation of functions

A. Functions with no role for ULBs

Sl. No.	Name of Function	Activities	Remarks
1	Urban Planning including Town Planning	Master Planning/ Development Plans/ Zonal Plans Enforcing master planning regulations	GMDA for Guwahati Metropolitan Area and Town and Country Planning Directorate (T&CP) for other urban areas and were responsible for Master Planning/ Development Plans/ Zonal Plans.
		Enforcing building bye-laws and licenses	None of the test-checked ULBs had framed building bye-laws. Even the Assam Notified Urban Areas (Other than Guwahati) Building Rules, 2014 were not found followed by the test-checked MBs.
		Group Housing and Development of Industrial areas	Assam State Housing Board was responsible for Group Housing
2	Fire Services	Establishing and maintaining fire brigades	Assam State Fire and Emergency Services under Home and Political Department was responsible for establishment and maintenance of fire brigades, and providing NOC for high rise buildings.
		Providing fire NOC / approval certificate in respect of high-rise buildings	

B. Functions where ULBs have minimum role and/or have overlapping jurisdictions with state departments and/or parastatals

Sl. No.	Name of Function	Activities	Remarks
1	Regulation of land use and construction of building	Regulating land use	Land conversion from agriculture to non-agriculture, granting of land to various purposes is done by Revenue Department.
		Approving building plans/ high rises	The functions were performed typically by the development authority of the city (GMDA in Guwahati and Town & Country Planning directorate in other urban areas of the State). GMC and other municipalities were only issuing building permission once NOC was issued by the development authority. This multiplicity of authorities make decision making and implementation of public infrastructure and services extremely difficult. In reply (December 2021), the Secretary to the GoA, DHUA, stated that as per the Guwahati Building Construction (Regulation) Act, 2010 “Planning and Zoning Regulation Permit” have been entrusted to GMDA for the GMA as per the provision of master Plan whereas “Building permit” for individual construction has been entrusted to the GMC and other local bodies falling within the GMA and hence, duplicacy of functions does not arise. However, the reply is not tenable as the GMC area also falls under the GMA and in those area the preparation of development schemes was entrusted to both GMC as well as GMDA. In case of MBs, no comment was offered by the Government.
		Demolishing illegal buildings	ULBs are empowered to demolish illegal buildings.
2	Slum improvement and up gradation	Identifying beneficiaries	The Mission Director, PMAY (U) implements the PMAY (U) scheme. ULBs are responsible for only selection and preparation of beneficiaries list.
		Affordable Housing	
3	Roads and Bridges	Construction and maintenance of roads	This function was typically shared by multiple bodies-city development authorities, municipalities, and the public works departments (PWDs). However, lack of coordination among multiple authorities involved makes it difficult to formulate and implement an integrated plan which is essential to ensure that city roads and urban building/ housing plans are properly
		Construction and maintenance of bridges, drains, flyovers, and footpaths	

Sl. No.	Name of Function	Activities	Remarks
			aligned. The Secretary, DHUA accepting the audit observation stated (December 2021) that involvement of other agencies was essential since many projects stretched beyond GMC area also.
4	Urban Forestry, protection of the environment and promotion of ecological aspects	Afforestation/ Greenification	None of the test-checked MBs were involved in the urban forestry, etc. GMC and the Forest Department are involved.
		Protection of the environment and promotion of ecological aspects and Maintenance of natural resources like water bodies, etc.	As this function was vested upon the Forest Department, none of the test-checked ULBs were involved in this function. However, GMC was involved in maintenance of few water bodies within the municipal area.
5	Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded,	Identifying beneficiaries	The ULBs are involved merely in identifying beneficiaries for schemes implemented by the Social Welfare Department and Tribal Welfare Department
		Providing tools/ benefits such as tricycles	Social Welfare Department
		Housing programs	The ULBs are involved merely in identification and selection of beneficiaries for schemes implemented by State Housing Board.
		Scholarships	ULBs are not involved. Social Welfare Department and Tribal Welfare Department implement scholarship schemes.
6	Vital Statistics including registration of Births and Deaths	Coordinating with hospitals/ crematoriums, etc. for obtaining information	The Health and Family Welfare Department is maintaining database of births and deaths. The Department registers and issues the certificates of birth and death. GMC is involved in issue of birth and death certificate in a few municipality areas under its jurisdiction.
		Maintaining and updating database	
7	Planning for economic and social development	Program implementation for economic activities	Social Welfare Department was engaged in Safeguarding welfare of SC/ ST and other weaker sections of the population, implementation of various programmes and schemes for the upliftment of SC/ST for their socio-economic and educational advancement, implementation of SCP and TSP schemes, various scholarships and maintenance of hostels. ULBs are involved only in identification and selection of beneficiaries.
		Policies for social development	
8	Urban poverty alleviation	Identifying beneficiaries	NULM implements skill development and livelihood Schemes. ULBs are involved only in identification and selection of beneficiaries.
		Livelihood and employment	
		Street vendors	Implemented by ULBs.
9	Water Supply for domestic, industrial, and commercial purposes,	Distribution of water	Major Water supply projects are being executed by GMDA and AUIIP. Though GMC is providing water supply in few GMC area, the Government has directed to hand over all water supply schemes to GMDW&SB (Jal Board) in Guwahati. PHE and AUWS&SB in other towns are providing water supply.
		Providing connections	
		Operation & Maintenance (O&M)	
		Collection of charges	
10	Public Health, Sanitation, Conservancy, Solid Waste Management,	Maintaining hospitals, dispensaries and Immunisation/ Vaccination	This is looked after by Department of Health and Family Welfare.
		Registration of births and deaths	GMC is involved in issue of birth and death certificate only in few municipality areas under its jurisdiction. Other ULBs are partially involved as Health and family welfare department keeps/maintains the database of birth and death.
		Cleaning and disinfection of localities affected by infectious disease	ULBs were involved in cleaning and disinfection of localities affected by infectious disease
		Solid-waste management	ULBs are solely responsible for solid waste management in the municipal areas. Solid waste is also managed by ULBs through

Sl. No.	Name of Function	Activities	Remarks
			local units of Swatch Bharat Mission. For Guwahati Municipal Area, GMC is managing the solid waste through NGOs.
11	Provision of Urban amenities and facilities such as parks, gardens, playgrounds,	Creation of parks and gardens	ULBs: O&M of parks, gardens, playgrounds, installation of play equipment in parks.
		Operation and Maintenance	GMDA & ULBs - provision for public parks and playgrounds and an additional area for civic amenities at the time of approval of residential layouts. AMRUT Mission – Improvement of parks in four cities under AMRUT implemented under the supervision of Town & Country Planning Department.
12	Promotion of cultural, educational, and aesthetic aspects.	Schools and education	Implemented by Education Department except few Municipal schools run by GMC.
		Fairs and festivals	ULBs and Cultural Affairs Department
		Cultural buildings/institutions	
		Heritage	ULBs, Cultural Department and Archeological Department
		Public space beautification	GMC, GMDA and other ULBs.
13	Public amenities including street lighting, parking lots, bus stops and public conveniences,	Installation and maintenance of streetlights	Assam State Electricity Board is involved in Supply and Distribution of Power. Guwahati Smart City Ltd is involved in installation of streetlights in the city area under project Jyoti Scheme. ULBs are involved in maintenance of Street Lights within the municipal area.
		Creation and maintenance of parking lots	Besides ULBs, the GMDA was also involved in the creation and maintenance of parking lots within the GMC area.
		Creation and maintenance of public toilets	Besides ULBs, the Guwahati Smart City Ltd and GMDA are also involved in creation and maintenance of public toilets.

C. Functions where ULBs have full jurisdiction

Sl. No.	Name of Function	Activities	Remarks
1	Burials and burial grounds, crematoriums, cremation grounds, electric cremation grounds, electric crematoriums.	Construction and O&M of crematoriums and burial grounds and electric crematoriums.	ULBs have full jurisdiction over this function. However, none of the test-checked MBs have burial grounds or crematorium grounds of their own. In Guwahati Municipal areas, GMC provides maintenance support to the societies maintaining the crematoriums.
2	Cattle pounds, prevention of cruelty to animals.	Catching and keeping strays	Though ULBs have full jurisdiction over this function none of the test-checked ULBs except GMC, were discharging the function due to non-availability of cattle pounds.
		Sterilisation and anti-rabies	
		Ensuring animal safety	
3	Regulation of slaughterhouses and tanneries,	Ensuring quality of animals and meat	Though ULBs have full jurisdiction over this function none of the test-checked ULBs except GMC, were discharging the function due to non-availability of slaughter houses.
		Disposal of waste	
		O & M of slaughter houses	

Appendix 4.4
(Ref Para 4.6.1.2)

Working strength of ULBs per thousand population

Sl. No.	Name of ULB	Population	MIP	MIP per thousand	Population load per staff
1.	Barpeta Road MB	35571	122	3.43	292
2.	GMC	962334	3262	3.39	295
3.	Sarthebari MB	6913	23	3.33	301
4.	Chabua MB	8766	29	3.31	302
5.	Kampur MB	10371	28	2.70	370
6.	Sorbhog MB	8112	20	2.47	406
7.	Naharkatia MB	18937	44	2.32	430
8.	Namrup MB	15483	30	1.94	516
9.	Dibrugarh MB	139565	258	1.85	541
10.	Dhing MB	19235	35	1.82	550
11.	Barpeta MB	42663	66	1.55	646
12.	Patacharkuchi MB	5320	7	1.32	760
13.	Silchar MB	172830	218	1.26	793
14.	Raha MB	11167	14	1.25	798
15.	Sonai MB	17677	22	1.24	804
16.	Pathsala MB	18233	21	1.15	868
17.	Howly MB	18312	20	1.09	916
18.	Lakhipur MB	13155	7	0.53	1879
19.	Nagaon MB	117722	58	0.49	2030

Appendix 4.5
(Ref Para: 4.6.4)

Data inconsistency in the financial statement, data submitted to the 6th ASFC and information furnished to audit

(₹ in lakh)

MBs	Year	Actuals as per Budget	Data provided to 6th ASFC	Data furnished to Audit
NAHARKAT IA	Own Revenue			
	2015-16	113.16	33.98	34.28
	2016-17	93.77	39.48	39.48
	2017-18	60.54	27.67	27.67
	Revenue Expenditure			
	2015-16	87.21	22.61	32.16
	2016-17	143.92	109.47	34.52
BARPETA	Own Revenue			
	2015-16	79.31	80.80	85.43
	2016-17	90.71	91.12	101.03
	2017-18	83.9	97.30	118.11
	Revenue Expenditure			
	2015-16	660.8	138.18	660.8
	2016-17	456.86	177.98	456.87
KAMPUR	Own Revenue			
	2015-16	92.9	17.42	17.45
	2016-17	69.88	17.46	17.46
	2017-18	45.59	18.55	18.56
	Revenue Expenditure			
	2015-16	73.2	21.44	17.4
	2016-17	137.26	59.61	17.36
PATHSALA	Own Revenue			
	2015-16	47.24	50.23	18.55
	2016-17	33.49	42.27	35.35
	2017-18	96.08	98.76	44.68
	Revenue Expenditure			
	2015-16	58.37	38.09	87.54
	2016-17	172.83	153.31	114.52
Silchar MB	Own Revenue			
	2015-16	605.37	642.21	865.17
	2016-17	1288.57	680.43	934.91
	2017-18	772.81	764.54	1041.39
	Revenue Expenditure			
	2015-16	1521.37	1061.17	786.99
	2016-17	1657.33	1157.02	798.13
2017-18	1069.28	982.29	894.44	

MBs	Year	Actuals as per Budget	Data provided to 6th ASFC	Data furnished to Audit
Nagaon MB	Own Revenue			
	2015-16	267.06	253.77	253.77
	2016-17	301.35	256.99	256.99
	2017-18	297.70	280.17	280.17
	Revenue Expenditure			
	2015-16	299.57	292.35	292.35
	2016-17	451.08	437.17	437.17
LAKHIPUR MB	Own Revenue			
	2015-16	37.46	33.28	44.21
	2016-17	43.06	34.34	46.44
	2017-18	44.31	33.20	45.32
	Revenue Expenditure			
	2015-16	154.03	45.46	154.03
	2016-17	150.32	53.63	99.97
2017-18	137.6	54.33	137.6	

