

APPENDICES

Appendix-1.1

(Ref: Paragraph 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-1.4

(Ref: Paragraph 1.9.3)

List of PRIs which did not maintain Stock Register and Register of Receipt Book during 2021-23

Sl. No.	Year of audit 2021-22	Sl. No.	Year of audit 2022-23
1.	Bardangerikuchi GP	1.	Mansiri GP
2.	Hajo GP	2.	Chandrapur GP
3.	Tukrapara GP	3.	Dumuria GP
4.	Jhanjimukh GP	4.	Ayenakhal GP
5.	Namchugi GP	5.	Sunacherra-Roopacherra GP
6.	Trilochan GP	6.	Khanamukh GP
7.	Bhogamukh GP	7.	Dewaraja GP
8.	Swahid Nagar Deka GP	8.	Barbhitha GP
9.	Kismat Kathmi GP	9.	Mogarhat GP
10.	Chintamoni GP	10.	Batgaon GP
11.	Barbheti GP	11.	Rangbak GP
12.	Madhya Sualkuchi GP	12.	Haripur GP
13.	Madhya Chowkhat Hatigarh GP	13.	Bowerghat GP
14.	Kalitakuchi GP	14.	Morabazar GP
15.	Mahtoli GP	15.	Gupteswar GP
16.	Uttar Laluk GP	16.	Dholaguri GP
17.	Jorshimulu GP	17.	Dakshin Singri GP
		18.	Barbhangia Belsiri GP
		19.	Srimanta Kanishail GP
		20.	Parbatia GP
		21.	Gobindapur GP
		22.	Dholcherra Bilaipur GP
		23.	Bashbera GP
		24.	Charing GP
		25.	Panchmail GP
		26.	Chariduar GP
		27.	Mazgaon GP
		28.	Dolabari GP
		29.	10 No. Dakhin Bahjani GP
		30.	2 No. Khata GP
		31.	Bhomoraguri GP
		32.	Baruapukhuri GP
		33.	Besseria GP
		34.	Muguria GP
		35.	38 No. Paschim Natun Dehar GP
		36.	Karimganj ZP
		37.	Hailakandi ZP
		38.	Ruposhi AP
		39.	Kakodnga AP
		40.	Sonitpur AP
		41.	Rangapara AP
		42.	Borchala AP
		43.	Borigog Bangbhag AP

Appendix-3.1
(Ref: Paragraph 3.1)

List of 18 subjects listed in 12th 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

(Ref: Paragraph 4.4)

Sample of ULBs for Audit

Selection of ULBs have been done by applying Simple Random Sampling without Replacement (SRSWOR) using IDEA software after dividing the State into five geographical regions. 11 MBs (10 *per cent* of 103 MBs) under 11 Districts have been selected for audit which includes two MBs under Autonomous District Councils area. Guwahati Municipal Corporation (GMC), being the only Municipal Corporation is also selected for the PA. Details as shown below.

List of the selected districts and ULBs

Name of Division	Districts	Name of ULBs	Population (as per census 2011)	No. of wards	Areas
Hills & Central Assam	East Karbi Anglong	Diphu MB	63,654	14	ADC
Lower Assam	Kokrajhar	Kokrajhar MB	34,202	10	
Barak valley	Cachar	Silchar MB	1,72,709	28	General Areas
Hills & Central Assam	Nagaon	Nagaon MB	1,16,355	26	
Lower Assam	Dhubri	Dhubri MB	61,660	16	
	Goalpara	Goalpara MB	53,455	19	
	Bongaigaon	Bongaigaon MB	68,934	25	
North Assam	Sonitpur	Tezpur MB	58,016	19	
Upper Assam	Jorhat	Jorhat MB	71,398	19	
	Dibrugarh	Dibrugarh MB	1,38,661	22	
	Tinsukia	Tinsukia MB	98,798	15	

Appendix-4.2
(Ref: Paragraph 4.9.6.3)
Status of Solid Waste processing plants in the selected ULBs

Name of the ULB	Name of the plant	Number of plants	Whether operational	Remarks
Bongaigaon MB	Drum Composting Plant	1	Yes	-
	Organic Waste Convertor (OWC)	2	No	Machine not yet commissioned due to lack of technical support from the supplied
	Bed Composting Plant	1	Yes	-
Kokrajhar MB	OWC	2	No	OWC not yet installed for 799 days from the date of supply due to lack of power supply and non-construction of shed.
Diphu MB	OWC	2	No	Installation not done for 481 days from the date of supply order due to non-electrification of site.
Silchar MB	Bio Gas Plant	1	No	Abandoned for more than 3 years
	OWC	4	No	Non-functional due to technical difficulties like non-supply of electricity.
	Biomining Machine	1	No	due to lack of manpower and supporting equipment
Goalpara MB	OWC	2	No	Non-functional due to failure of Shredder parts and switch penal of the machines.
Nagaon MB	OWC	3	No	All the 3 units were lying defunct due to mechanical issues.
Tezpur MB	OWC	2	No	OWCs lying idle due to non-finalisation of party/ vendor for leasing out the OWCs Plant.
	Trommel Machine	1	No	Due to mechanical issues
Dibrugarh MB	Lekai SWM Plant	1	Yes	-
Dhubri MB	OWC	2	No	Installation not done for 481 days from the date of supply order.
Tinsukia MB	OWC	3	No	Installation and commissioning not done for 799 days from the date of supply order by the vendor due to non-connection of power supply.
	Waste Processing Plant	1	No	Installation under progress
Jorhat MB	Solid waste treatment Plant	1	No	Due to mechanical issues
	OWC	3	No	Not in operation due non-finalisation of third party /vendor for leasing out of OWCs.
GMC	Bio Methanation Plant	1	Yes	On trial basis
	OWC	1	Yes	On trial basis
	Compost/RDF plant	1	Yes	*RDF=refuse derived fuel
	Total	36		

Source: Information furnished by selected ULBs

Appendix-4.3

(Ref: Paragraph 4.9.6.3.1)

Details of procurement of OWCs by MD, SBM(U) for installation and commissioning in ULBs

Order no.	Sl. No.	Name of ULB	No. of OWC	Rate	Amount	Amount paid
No. SBM(U)208/2019/ 183 dtd.22.01.2020 (15 OWC)	1	Palasbari MB	1	1644809	1644809	1644809
	2	Bongaigaon MB	2	1644809	3289618	3289618
	3	Kokrajhar MB	1	1644809	1644809	1644809
	4	Morigaon MB	1	1644809	1644809	1644809
	5	Tezpur MB	2	1644809	3289618	3289618
	6	Tinsukia MB	3	1644809	4934427	4934427
	7	Hailakandi MB	1	1644809	1644809	1644809
	8	Silchar MB	4	1644809	6579236	6579236
Total			15		24672135	24672135
No. SBM(U)212/2019/ Pt-III/97 dtd.05.12.2020 (40 OWC)	9	Barpeta MB	1	1368000	1368000	1368000
	10	Berpeta Road MB	1	1368000	1368000	1368000
	11	Bilasipara MB	1	1368000	1368000	1368000
	12	Bokajan MB	1	1368000	1368000	1368000
	13	Chapar MB	1	1368000	1368000	1368000
	14	Dergaon Mb	1	1368000	1368000	1368000
	15	Dhekiajuli MB	1	1368000	1368000	1368000
	16	Dhubri Mb	2	1368000	2736000	2736000
	17	Digboi Mb	1	1368000	1368000	1368000
	18	Diphu MB	2	1368000	2736000	0
	19	Doomdooma MB	1	1368000	1368000	1368000
	20	Gauripur MB	1	1368000	1368000	1368000
	21	Goalpara MB	2	1368000	2736000	2736000
	22	Golaghat MB	1	1368000	1368000	1368000
	23	Haflong MB	1	1368000	1368000	0
	24	Hojai MB	1	1368000	1368000	1368000
	25	Jorhat MB	2	1368000	2736000	2736000
	26	Kajalgaon MB	1	1368000	1368000	1368000
	27	Karimganj MB	2	1368000	2736000	0
	28	Lanka MB	1	1368000	1368000	1368000
	29	Lumding MB	1	1368000	1368000	1368000
	30	Mangaldoi MB	1	1368000	1368000	1368000
	31	Margherita MB	1	1368000	1368000	1368000
	32	Moriani MB	1	1368000	1368000	1368000
	33	N. Lakhimpur MB	2	1368000	2736000	0
	34	Nagaon MB	3	1368000	4104000	4104000
	35	Nalbari MB	1	1368000	1368000	1368000
	36	Rangia MB	1	1368000	1368000	1368000
	37	Silapathar MB	1	1368000	1368000	1368000
	38	Sivasagar MB	2	1368000	2736000	2736000
	39	Sonari MB	1	1368000	1368000	1368000
		Total	40		79392135	45144000