

APPENDICES

Appendix-1.1
(Ref: Para 1.1)

District wise number of Rural and Urban Local Bodies in Assam

Sl. No.	Name of District	PRIs					ULBs		
		Population	ZP	AP	GP	Total PRIs	MC	MB	Total ULBs
1	Bajali	253,816	1	2	27	30	0	2	2
2	Barpeta	1693622	1	9	102	112	0	5	5
3	Biswanath	612491	1	6	73	80	0	3	3
4	Bongaigaon	738804	1	5	65	71	0	2	2
5	Cachar	1736319	1	15	162	178	1	2	3
6	Charaideo	471418	1	4	36	41	0	2	2
7	Darrang	928500	1	5	75	81	0	3	3
8	Dhemaji	686133	1	5	65	71	0	2	2
9	Dhubri	1394144	1	10	128	139	0	6	6
10	Dibrugarh	1326335	1	7	93	101	1	3	4
11	Goalpara	1008183	1	8	81	90	0	2	2
12	Golaghat	1066888	1	8	108	117	0	5	5
13	Hailakandi	659296	1	5	62	68	0	2	2
14	Hojai	931218	1	5	68	74	0	4	4
15	Jorhat	924952	1	6	86	93	0	4	4
16	Kamrup	1517542	1	13	139	153	0	3	3
17	Kamrup (M)	1253938	1	3	20	24	1	0	1
18	Lakhimpur	1042137	1	9	83	93	0	4	4
19	Majuli	167304	1	2	20	23	0	0	0
20	Morigaon	957423	1	5	84	90	0	1	1
21	Nagaon	2823768	1	13	164	178	0	4	4
22	Nalbari	771639	1	7	65	73	0	2	2
23	Sivasagar	679632	1	5	82	88	0	5	5
24	Sonitpur	1924110	1	8	88	97	0	4	4
25	South Salmara Mankachar	555114	1	2	35	38	0	0	0
26	Sribhumi (Karimganj)	1228686	1	7	95	103	0	4	4
27	Tinsukia	1327929	1	7	86	94	0	6	6
	Total		27	181	2192	2400	3	80	83
Sixth scheduled areas									
28	Baksa	950075	0	0	0	0	0	1	1
29	Chirang	482162	0	0	0	0	0	3	3
30	Dima Hasao	214102	0	0	0	0	0	4	4
31	Karbi Anglong	660955	0	0	0	0	0	6	6
32	Kokrajhar	887142	0	0	0	0	0	3	3
33	Tamulpur	389150	0	0	0	0	0	0	0
34	Udalguri	831688	0	0	0	0	0	2	2
35	West Karbi Anglong	295358	0	0	0	0	0	3	3
	Total		0	0	0	0	0	22	22

Source: Information provided by the Departments

Appendix-1.2

(Ref: Paragraph 1.3)

List of 29 subjects added to the Eleventh 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-1.3
(Ref: Paragraph 1.3)

List of 18 subjects listed in the Twelfth 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 – 2.1

(Ref: Paragraph 2.4.1)

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-2.2
(Ref: Paragraph 2.8.3)

Statement showing non-maintenance of basic records in PRIs

Sl. No.	Name of Units	Records not maintained
1	Bidyadabri GP	Non-maintenance of Measurement Book (MB)
2	Borbam GP	Non/improper maintenance of vital records of MGNREGA etc.
3	Madhapur GP	Improper maintenance of Cash Book and observation thereof
4	Tingrai GP	Non-maintenance of Register of Receipt Book, Stock Register and Asset Register
5	Dakhin Thengal Khangia GP	Non-maintenance of separate Asset Register for creation of all assets
		Improper maintenance of Cash Book and observation thereof
6	Kakopathar GP	Maintenance of Cash Book- observation thereof
		Non-maintenance of Register of Receipt Book, Stock Register and Asset Register
7	Borchilla GP	Non-production/non-maintenance of records/vouchers
		Non/improper- maintenance of vital records of MGNREGA etc- Observations thereof
8	Kakodunga Bekajan GP	Non-maintenance of separate Asset Register for creation of all assets
9	Baghchung Charaibahi GP	Non-maintenance of separate Asset Register for creation of all assets
10	Kakojan GP	Improper maintenance of Cash Book - observation thereof
		Maintenance of Cash Book- observation thereof
11	Hatijan GP	Non-maintenance of Register of Receipt Book Stock Register and Asset Register
		Non-maintenance of Register of Receipt Book Stock Register and Asset Register
12	Hapjan GP	Non-maintenance of Register of Receipt Book Stock Register and Asset Register
13	Kordoiguri GP	Non-maintenance of Register of Receipt Book Stock Register and Asset Register
14	Maloibari GP	Payment without recorded works measurement
15	Madhya Namoni Charibahi GP	Improper maintenance of Cash Book and observation thereof
16	Uttar Garamur GP	Non-maintenance of Asset Register
		Improper maintenance of Cash Book
17	Birinasyak GP	Non-recording of measurements in MB and non-furnishing of records
		Improper maintenance of Cash Book
18	Athgaon GP	Irregularities in maintenance of Cash Book
19	Garal GP	Incomplete recording in Measurements Books(MB)
20	Bhamundanga GP	Measurement Book (MB) not maintained
21	Bordubi GP	Maintenance of Cash Book
		Non-maintenance of Register of Receipt Stock Register and Asset Register
22	Kailashpur GP	Maintenance of Cash Book
23	Rangajan GP2	Maintenance of Cash Book
24	Boterhat GP	Improper maintenance of Cash Book
25	Farmapar GP	Non-maintenance of Cash Book by the Construction Committees
26	Gabharubheti GP	Maintenance of Cash Book :- observation thereof
		Non-maintenance of Register of Receipt Book Register, Stock Register and Asset Register

Sl. No.	Name of Units	Records not maintained
27	Bhalukmari GP	Non-authentication of Cash Book
28	Silairpar GP	Mismatch between cash book and vouchers figures
29	Geravita GP	Mismatch in figure between cash book entry and those shown as per paid voucher of ₹17,500/-
		Mismatch in figure between CC bank statement and those shown as per paid voucher of ₹36,939/-
		Non-maintenance and non-production of Cash Book and bank statement for the year 2018-19
30	Titabor AP	Non-maintenance of separate asset register for creation of all assets
		Non-maintenance of Stock Register of Receipt Book of Tax and Fine collection etc. Observation thereof
		Retention of cash construction committee bank account
		Irregular maintenance of own fund cash book- Observation thereof
31	Kakopathar AP	Non-maintenance of Asset Register
		Register of Receipt Book and Stock Register not maintained
32	Jorhat AP	Non-maintenance of Stock Register of Receipt Book
33	Agomani AP	Non-updation of Cash Book
		Irregular maintenance of Cash Book
34	Chapar Salkocha AP	Non-maintenance of Cash Book and non-production of records
35	Dimoria AP	Improper maintenance of Measurement Book (MB)
36	Sivasagar ZP	Observation on maintenance of Cash Book
37	Jorhat ZP	Non maintenance of Advance Register - Observation thereof
38	Tinsukia ZP	Observation on Maintenance of Cash Book
		Non-maintenance of Assets Register
		Non maintenance of Register of Receipt Book and Stock Register
39	Darrang ZP	Non maintenance of cash Book by the Construction Committee
40	Nalbari ZP	Irregularities in preparation of Estimates and Measurement Books
41	Latak GP	Non-maintenance of cash Book by the Construction Committee
42	Chiporsangan GP	Stock Register, Stock Register of Receipt Books, Asset Register
43	Birsing Jarua AP	Non-maintenance of Stock Book
44	Dhalpukhuri AP	Stock Register, Stock Register of Receipt Books Asset Register, Cashbook

Appendix-5.1

(Ref: Paragraphs 5.2.2 & 6.9)

Detail provision of transfer of Functions as per Section 53 A of Assam Municipal Act (Amended), 2011 and actual status of activities to be transferred to ULBs:

Sl. No.	Name of Function	Provision as per The AM Act	Activities	Present Status of devolution
1	Urban Planning including Town Planning	<ul style="list-style-type: none"> ● Shall stand transferred to the ULBs ● Master plan prepared and implementation of the same shall be transferred to the Municipalities by the Urban Development Department. ● The services of official of the Town and Country planning department shall be placed at the disposal of a municipality or contiguous group of municipalities. 	<p>Master Planning/ Development Plans/ Zonal Plans</p> <p>Enforcing master planning regulations</p> <p>Enforcing building bye-laws and licenses</p> <p>Group Housing and Development of Industrial areas</p>	<p>Not at all devolved.</p> <p>Still being done by the Deputy Director of Town and Country Planning (T&CP) of the district.</p> <p>Only Bye-laws are framed by the MB.</p> <p>Assam State Housing Board is engaged in Group Housing and Development of Industrial areas</p>
2	Regulation of land use and construction of building	<ul style="list-style-type: none"> ● Shall stand transferred to the ULBs ● Master plan prepared and implementation of the same shall be transferred to the Municipalities by the Urban Development Department. ● The services of official of the Town and Country planning department shall be placed at the disposal of a municipality or contiguous group of municipalities. 	<p>Regulating land use</p> <p>Approving building plans/high rises</p> <p>Demolishing illegal buildings</p>	<p>Partial jurisdiction of ULBs.</p> <p>Land conversion from agriculture to non-agriculture, granting of land to various purposes is done by Revenue Department</p> <p>MB is involved in issue building licenses, renewal of building licenses and ensuring building bye-laws are not violated</p> <p>MBs are empowered to Demolishing illegal buildings.</p>
3	Slum improvement and upgradation	<ul style="list-style-type: none"> ● Taking up implementation of Scheme of slum improvement and upgradation should wholly be a subject of municipalities ● The Board at meeting of every municipality should take decision regarding any matter including expenditure relating to the subject 	<p>Identifying beneficiaries</p> <p>Providing affordable Housing</p> <p>Upgradation of slums</p>	<p>ULBs are involved as implementing units.</p> <p>MB is responsible for selecting and preparing beneficiaries list.</p> <p>Mission Director, PMAY (U) is engaged in providing affordable houses under PMAY scheme.</p>

Sl. No.	Name of Function	Provision as per The AM Act	Activities	Present Status of devolution
4	Roads and Bridges	<ul style="list-style-type: none"> ● Transferred subject ● The services of an official of the appropriate level along with the required establishment of the Roads Wings of the Public Works Department, Assam, shall be placed partially at the disposal of the concerned Municipality. ● Taking up of the schemes within the notified area of a Municipality relating to the subject, in consultation with the officials mentioned above. ● The concerned officials mentioned in this clause shall implement the decision of the Board at a meeting. 	<p>Construction and maintenance of roads</p> <p>Construction and maintenance of bridges, drains, flyovers and footpaths</p>	<p>ULBs are having overlapping jurisdiction.</p> <p>MB is responsible for construction and maintenance of roads, bridges, drains, flyovers and footpaths within the jurisdiction of MB.</p> <p>Public Works Department -</p> <p>Responsible for road works including maintenance on State Highways and Major District Roads and construction & maintenance of Government Buildings under municipal areas.</p>
5	Urban Forestry, protection of the environment and promotion of ecological aspects	<ul style="list-style-type: none"> ● Transferred subject ● The services of an official of the Forest Department, Assam, shall be placed partially at the disposal of the concerned Municipality. ● Taking up of the schemes within the notified area of a Municipality relating to this subject in, consultation with the officials mentioned above. ● The concerned officials mentioned in this clause shall implement the decision taken by the Board. 	<p>Afforestation</p> <p>Greenification</p> <p>Awareness drives</p> <p>Protection of the environment and promotion of ecological aspects</p> <p>Maintenance of natural resources like water bodies etc.</p>	<p>Overlapping jurisdiction of ULBs.</p> <p>Forest Department is involved in afforestation, greenification and creating awareness.</p> <p>Forest Department and MBs are responsible for maintenance of natural resources like water bodies etc.</p>
6	Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded,	<ul style="list-style-type: none"> ● Transferred subject ● The services of an official of the appropriate level along with the required establishment of the Social Welfare Department, Assam, shall be placed partially at the disposal of the concerned Municipality ● Taking up of the schemes within the notified area of a Municipality relating to this subject, in consultation with the officials mentioned. ● The concerned officials mentioned in this clause shall implement the decision taken by the Board. 	<p>Identifying beneficiaries</p> <p>Providing tools/ benefits such as tricycles</p> <p>Housing programs</p>	<p>Not devolved; ULBs are involved as implementing agency.</p> <p>MB, Social Welfare Department, Tribal Welfare Department are engaged in identification of beneficiaries for the respective schemes.</p> <p>MBs & Social Welfare Department are involved in providing tools and benefits</p> <p>Implemented by PMAY (U) Mission & State Housing Board. ULBs only select beneficiaries.</p>

Sl. No.	Name of Function	Provision as per The AM Act	Activities	Present Status of devolution
7	Vital Statistics including registration of Births ' and Deaths	<ul style="list-style-type: none"> ● Transferred subject ● The services of an official of the appropriate level along with the required establishment of the Health & Family Welfare Department, Assam, shall be placed partially at the disposal of the concerned Municipality. ● Implementation of this matter within the notified area of a Municipality, in consultation with the officials mentioned. ● The concerned officials mentioned in this clause shall implement the decision taken by the Board. 	<p>Scholarships</p> <p>Coordinating with hospitals/ crematoriums <i>etc.</i> for obtaining information</p> <p>Maintaining and updating database</p>	<p>Social Welfare Department, Tribal Welfare Department provides Scholarship and MBs are involved in identification of beneficiaries only.</p> <p>Not devolved; The ULBs function as facilitators of the registration process. The Department Health and Family Welfare is maintaining database of births and deaths. The Department register and issue the certificates of birth and death.</p>
8	Planning for economic and social development	<ul style="list-style-type: none"> ● Inherent subject ● The services of an official of the appropriate level along with the required establishment of the Social Welfare Department, Assam, shall be placed partially at the disposal of the concerned Municipality. ● Implementation of this matter within the notified area of a Municipality, in consultation with the officials mentioned. ● The concerned officials mentioned in this clause shall implement 	<p>Program implementation for economic activities</p> <p>Policies for social development</p>	<p>ULBs are involved as implementing agency. MBs implement welfare schemes (comprises of Employment, Health, Education and Basic necessities). Social Welfare Department - 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</p>
9	Urban poverty alleviation	<ul style="list-style-type: none"> ● Inherent subject ● The subject should be implemented out of their own fund or submitted to the Government for implementation by them under any Govt. Plan Scheme with the technical assistance, guidance and' 	<p>Identifying beneficiaries</p> <p>Livelihood and employment</p>	<p>ULBs are involved as implementing agency. MBs - implement welfare Schemes through own funds and SFC funds.</p>

SL No.	Name of Function	Provision as per The AM Act	Activities	Present Status of devolution
		<p>supervision of the officials serving under the Urban Development Department</p> <ul style="list-style-type: none"> An Urban poverty alleviation cell shall be opened in every Municipality for giving effect to the guidelines issued by the Government in this regard from time to time. 	<p>Street vendors</p>	<p>NULM - implement skill development and livelihood Schemes.</p> <p>Schemes for Street vendors are implemented by MB.</p> <p>Urban poverty alleviation cell was not formed in MB.</p>
10	Water Supply for domestic, industrial and commercial purposes,	<ul style="list-style-type: none"> Inherent subject. The subject should be implemented out of their own fund or submitted to the Government for implementation by them under any Govt. Plan Scheme with the technical assistance, guidance and supervision of the officials serving under the Urban Development Department. 	<p>Distribution of water</p> <p>Providing connections</p> <p>Operation & Maintenance (O&M)</p> <p>Collection of charges</p>	<p>Overlapping jurisdiction.</p> <p>PHE & AWSSB are involved in water supply for domestic, industrial and commercial purposes</p>
11	Public Health, Sanitation, Conservancy, Solid Waste Management,	<ul style="list-style-type: none"> Inherent subject. The subject should be implemented out of their own fund or submitted to the Government for implementation by them under any Govt. Plan Scheme with the technical assistance, guidance and supervision of the officials serving under the Urban Development Department. 	<p>Maintaining hospitals, dispensaries</p> <p>Immunisation/Vaccination</p> <p>Registration of births and deaths</p> <p>Cleaning and disinfection of localities affected by infectious disease</p> <p>Solid-waste management</p> <p>Control and supervision of public markets</p>	<p>Partial jurisdiction of ULBs.</p> <p>Department of Health and Family Welfare is involved in Immunisation/Vaccination & Registration of births and deaths.</p> <p>MB is involved in Cleaning and disinfection of localities, Solid-waste management Control and supervision of public markets.</p>
12	Provision of Urban amenities and facilities such as parks, gardens, play grounds,	<ul style="list-style-type: none"> Inherent subject. The subject should be implemented out of their own fund or submitted to the Government for implementation by them under any Govt. Plan Scheme with the technical assistance, guidance and supervision of the officials serving under the Urban Development Department. 	<p>Creation of parks and gardens</p> <p>Operation and Maintenance</p>	<p>Overlapping jurisdiction of ULBs.</p> <p>MBs - O & M of parks, gardens, playgrounds, installation of play and gymnasium equipment in parks.</p> <p>AMRUT Mission – Improvement of parks in four cities under AMRUT</p>
13	Promotion of cultural,	<ul style="list-style-type: none"> Inherent subject. 	<p>Schools and education</p>	<p>The Department stated that this function has not at all devolved;</p>

Sl. No.	Name of Function	Provision as per The AM Act	Activities	Present Status of devolution
	educational and aesthetic aspects,	<ul style="list-style-type: none"> The subject should be implemented out of their own fund or submitted to the Government for implementation by them under any Govt. Plan Scheme with the technical assistance, guidance and' supervision of the officials serving under the Urban Development Department. 	<p>Fairs and festivals</p> <p>Cultural buildings/ institutions</p> <p>Heritage</p> <p>Public space beautification</p>	<p>however, ULBs are found to have been partially involved.</p> <p>Implemented by Education Department.</p> <p>MB & Cultural Department arranges Fairs and festivals</p> <p>MB, Cultural Department & Archaeological Department</p> <p>MBs are involved in public space beautification.</p>
14	Burials and burial grounds, crematoriums, cremation grounds, electric cremation grounds, electric crematoriums	<ul style="list-style-type: none"> Inherent subject. The subject should be implemented out of their own fund or submitted to the Government for implementation by them under any Govt. Plan Scheme with the technical assistance, guidance and' supervision of the officials serving under the Urban Development Department. 	<p>Construction and O&M of crematoriums and burial grounds and electric crematoriums.</p>	<p>Full jurisdiction of ULBs.</p> <p>MB is involved Construction and O&M of crematoriums and burial grounds and electric crematoriums.</p>
15	Cattle pounds, prevention of cruelty to animals,	<ul style="list-style-type: none"> Inherent subject. The subject should be implemented out of their own fund or submitted to the Government for implementation by them under any Govt. Plan Scheme with the technical assistance, guidance and' supervision of the officials serving under the Urban Development Department. 	<p>Catching and keeping strays</p> <p>Sterilisation and anti-rabies</p> <p>Ensuring animal safety</p>	<p>Full jurisdiction of ULBs.</p> <p>MB is discharging the function related to Cattle pounds, prevention of cruelty to animals.</p>
16	Public amenities including street lighting, parking lots, bus stops and public conveniences,	<ul style="list-style-type: none"> Inherent subject. The subject should be implemented out of their own fund or submitted to the Government for implementation by them under any Govt. Plan Scheme with the technical assistance, guidance and' supervision of the officials serving under the Urban Development Department. 	<p>Installation and maintenance of street lights</p> <p>Deciding and operating bus routes</p> <p>Creation and maintenance of parking lots</p>	<p>Partial jurisdiction of ULBs.</p> <p>MBs are involved in Maintenance of Street Lights.</p> <p>Assam State Electricity Board provides supply and distribution of Power.</p> <p>Assam State Transport Corporations</p> <p>Creation and maintenance of public toilets, parking lots done by MB</p>

Sl. No.	Name of Function	Provision as per The AM Act	Activities	Present Status of devolution
17	Regulation of slaughterhouses and tanneries,	<ul style="list-style-type: none"> ● Inherent subject. ● The subject should be implemented out of their own fund or submitted to the Government for implementation by them under any Govt. Plan Scheme with the technical assistance, guidance and supervision of the officials serving under the Urban Development Department. 	<p>Creation and maintenance of public toilets</p> <p>Ensuring quality of animals and meat</p> <p>Disposal of waste</p> <p>O & M of slaughter houses</p>	<p>Full jurisdiction of ULBs. MBs were discharging this function as its inherent function</p>
18	Fire Services	No provision	<p>Establishing and maintaining fire brigades</p> <p>Providing fire NOC / approval certificate in respect of high rise buildings</p> <p>Establishing and maintaining fire brigades</p>	<p>Not at all devolved. Assam State Fire and Emergency Services is engaged in providing Fire Services.</p>

Appendix-5.2
(Ref: Paragraph 5.5.1)

Examples of preparation of Unrealistic Budget by the selected ULBs in three districts

Name of ULB	Year	Receipt		Percentage of variation	Expenditure		Percentage of variation
		Budget	Actual		Budget	Actual	
Kamrup (Metro)							
North Guwahati MB	2020-21	289.58	388.15	34.04	451.59	383.61	(-) 15.05
	2021-22	175.31	805.66	361.27	390.88	401.63	2.75
	2022-23	683.43	1051.67	53.88	620.37	569.03	(-)8.28
Guwahati Municipal Corporation	2020-21	55876.34	21373.75	61.75	48210.93	23987.97	50.24
	2021-22	24030.03	61700.46	156.76	22589.52	30031.64	133
	2022-23	38710.49	37520.13	3.08	35909.51	31163.81	13.22
Jorhat							
Jorhat MB	2020-21	7997.25	2406.68	69.91	4193.5	1721.52	58.95
	2021-22	9106.02	2475.03	72.82	6641.7	2209.77	66.73
	2022-23	9871.53	6093.02	38.28	5220.54	3391.05	35.04
Mariani MB	2020-21	818.63	278.51	65.98	818	181.77	77.78
	2021-22	443.29	480.33	-8.36	443	479.33	-8.20
	2022-23	484.87	516.3	-6.48	480	390.3	18.69
Titabor MB	2020-21	2207.56	751.45	65.96	2198.65	233.62	89.37
	2021-22	2350.65	743.13	68.39	2265.89	283.16	87.50
	2022-23	2469.87	1327.3	46.26	2369.99	398.19	83.20
Tinsukia							
Digboi MB	2020-21	1800.49	414.13	76.99	1712.36	414.13	75.81
	2021-22	2094.46	405.71	80.63	2066.73	158.73	92.32
	2022-23	2228.46	-	-	2228.35	-	-
Tinsukia MB	2020-21	5393.18	4850.41	10.06	4057.78	1586.77	60.89
	2021-22	5922.03	3796.26	35.89	4245.80	1228.85	71.05
	2022-23	5950.25	-	-	4398.18	-	-
Margherita MB	2020-21	2270.65	715.11	68.51	2098.55	381.03	81.84
	2021-22	2041.73	610.29	70.11	1943.84	346.76	82.16
	2022-23	2157.10	-	-	2064.21	-	-

Appendix-5.3

(Ref: Paragraph 5.8.1)

Statement showing non-maintenance of basic records in ULBs

Sl. No.	Name of Units	Records not maintained
1	Tangla MB	Improper maintenance of Cash Book, Service Books and Leave Account
2	Golakaganj MB	Improper maintenance of Cash Book
3	Kajalgaon MB	Non-maintenance of Demand register
4	Kokrajhar MB	Non-maintenance of Measurement Book
5	Margherita MB	Improper maintenance of records - 1.24 lakh (Stock Receipt Certificate, Bill Passing Certificate) Improper maintenance of cash book.
6	North Guwahati MB	Irregularities in maintenance of cash book
7	Makum MB	Improper maintenance of Cash Book
8	Titabor MB	Non-maintenance of Tax and Fine collection Receipt Books and Collection Register observation thereof
9	Mariani MB	Non-maintenance of separate asset register for creation of all assets
10	Jorhat MB	Improper maintenance of cash book.
11	Tinsukia MB	Improper maintenance of cash book.
12	Dhemaji MB	Improper maintenance of Stock Register of office stationery items and Asset Register.

Appendix-6.1
(Ref: Paragraph 6.8)
Status of implementation of recommendation of the 5th ASFC

Sl. No.	Recommendation	Status of Implementation
Structural Recommendations		
1.	Devolution of functions, functionaries and fund to PRIs and ULBs should be completed within 60 (sixty) days. (para 5.8)	Not yet implemented.
2.	Measures suggested for ensuring financial accountability on the part of PRIs and ULBs at para 5.28 (i) to (xiii) should be strictly enforced (para 5.28).	Partially implemented. Detailed status of implementation is shown vide Appendix-2 .
3.	Wherever possible allotment of Govt. land may be considered for office buildings and staff quarters of local bodies (para 5.37).	Not Implemented.
4.	The nodal departments of ULBs should provide guidelines for preparation of urban area plans and its integration with the development plans of the district as a whole (para 5.45)	Not Implemented.
5.	The Commission suggests inclusion of all MBs and TCs of Assam under the NULM for consideration of Govt. of India (para 8.25).	Implemented.
6.	Deployment of skilled manpower to ULBs is imperative to ensure professionalism (para 8.95).	Notification issued but not implemented.
7.	The ULBs should adopt highly transparent accounting standards (para 8.97).	Notification issued but not implemented.
8.	The Govt. of Assam should implement the Assam Local Self Government Fiscal Responsibility Act, 2011 (para 8.99).	Not implemented.
9.	ULBs should place more emphasis on arrear collection of revenue (para 8.103).	Not implemented.
10.	Vehicle parking areas may be identified and fees collected as per prescribed norms (para 8.104).	Partially implemented.
11.	Govt. of Assam may authorise the ULBs to issue permission for building construction (para 8.106).	Implemented.
12.	Track rent should be levied by ULBs on all service providers (para 8.107).	Not implemented.
13.	All ULBs should take recourse to Advertisement and Hoarding tax (para 8.108).	Partially implemented.
14.	The ULBs should put more emphasis on income generating schemes.	Partially implemented.
15.	Awareness programme need be organised to acquaint people with the system of Local Body's functioning (para 9.2)	Not implemented.
16.	PRIs and ULBs can play a pro-active role in controlling the menace of illicit liquors (para 9.5).	Not implemented.
17.	PRIs and ULBs should be brought within the ambit of computerisation and e-governance (para 9.9).	Partially implemented.
18.	Local Bodies should encourage development of sports and youth welfare (para 9.16).	Not implemented.
19.	In respect of GMC no effective steps have been reported to prepare the activity mapping (para 11.4).	Not implemented.
20.	Consolidation of grass-root level planning with that of District Plan (para 11.5).	Not implemented.

Sl. No.	Recommendation	Status of Implementation
21.	The existing Acts and Rules may be properly enforced to uphold the monitoring mechanism (para 12.2).	Notification issued but not implemented.
22.	A District Level Monitoring Committee should be constituted (para 12.19).	Notification issued but not implemented.
23.	State Level Monitoring Committee should be reconstituted (para 12.20).	Not implemented.
24.	Actions needed for improvement of monitoring mechanism (para 12.24)	Notification issued but not implemented.
Financial Recommendations		
1.	Grants recommended to ULBs in Schedule VI Areas is ₹94 crores per year and ₹376.05 for 4 years (paras 8A.44 to 8A.53)	Partially implemented.
2.	Grants recommended to GMC is ₹33.20 crores in 2016-17 and ₹132.80 crores for 4 years (paras 10.29 to 10.34 and Annexure 10.3)	Partially implemented.
3.	Grant to GMC routed through Line Department is ₹7.50 crores in 2016-17 and ₹30 crores for 4 years (paras 10.35 & 10.36 and Annexure-10.3)	Not implemented.
4.	Grants recommended to ULBs other than GMC is ₹68.92 crores in 2016-17 and ₹281.18 crores for 4 years (paras 10.40 to 10.44 read with Annexure 10.3)	Not implemented.
5.	Grants to ULBs routed through Line Departments is ₹250.16 crores in 2016-17 and ₹1000.81 crores for 4 years (paras 10.45 to 10.49 and Annexure 10.3).	Partially implemented.
6.	Grants recommended to ULBs in Excluded Areas is ₹94 crores annually and ₹376 crores in 4 years with Autonomous Council wise details at Annexure 10.7 (paras 10.65 to 10.74).	Partially implemented.
7.	A Divisible Pool, equal to the amount needed to be transferred to local bodies, has been formed out of the net proceeds of taxes and duties collected by the State Government. The net proceeds have been determined by deducting 10% from the gross collection (para 10.78).	Implemented.
8.	The General-Sixth Schedule and Rural-Urban bifurcation of the DP has been determined on the basis of the needs of local bodies as assessed by the Commission (para 10.79)	Implemented.
9.	A permanent SFC Cell may be set up in the State Finance Department with requisite staff and equipment.(Para 1.24 and 13.3)	Not Implemented.
10.	The grant component and revenue gap component of the DP of General Areas have been segregated (para 10.80)	Implemented.
11.	The grant component of rural and urban parts of General Areas has been distributed among the concerned PRIs and ULBs as per details shown at Annexure-10.1 and 10.3 (para 10.81)	Implemented.
12.	In case of ULBs in General Areas, after adjustment of the earmarked amount from the revenue gap, the balance amount will be allocated to the ULBs as per calculation at Table-10.4 and to other Municipal Board and Town	Implemented.

Sl. No.	Recommendation	Status of Implementation
	Committees on the basis of the weighted average of (i) population 50 per cent (ii) geographical area 25 per cent (iii) per capita tax collection 12.5 per cent and (iv) index of infrastructure 12.5 per cent (para 10.86).	
13.	The scheme of devolution consists of three components (i) tax devolution (ii) grants routed through PRIs and ULBs and (iii) grants routed through line departments (para 10.87).	Partially implemented.
14.	Tax devolution recommended during 2016-20 is ₹1391.87 crores consisting of ₹580.39 crores for PRIs and ₹811.48 crores for ULBs. Net of earmarked amount it is ₹1244.23 crores consisting of ₹516.95 crores for PRIs and ₹727.28 crores for ULBs. The year wise break up is at para 10.80, Table-10.14. Release of fund against tax devolution shall be made in equal quarterly instalments beginning from June each year (para 10.88).	Partially implemented.
15.	Grant routed through PRIs and ULBs is ₹224.84 crores and ₹413.98 crores during 2016-20 as per details at Annexure-10.1 and 10.3 respectively. On receipt of proposal from the concerned DDO, the grant may be released in two equal annual instalments. The release of 2nd installment will be subject to submission of UC for at least 50 per cent of the 1st installment (para 10.89)	Partially implemented.
16.	In respect of grants routed through line departments, budgetary provision may be made under the relevant head of account of the concerned line departments (para 10.90)	Implemented.
17.	Grants recommended to ULBs in Excluded Areas is ₹376 crores during 2016-20 as per Council-wise break up at Annexure-10.7 (para 10.93).	Partially implemented.
18.	Grant to PRIs and ULBs in Excluded Areas may be released on receipt of proposals from the concerned DDOs in two instalments in June and October. Release of 2nd installment will be subject to submission of UC (para 10.96).	Implemented.
19.	Tax devolution to ULBs in Excluded Areas with Council-wise details and annual phasing is at para 10.92 read with para 10.92(i). The release of fund may be made in two equal instalments in June and October each year to the concerned DDOs (para 10.95)	Partially implemented.
20.	Release of fund will be made within 15 days of its being credited to State Government account. Accumulated interest, if any, may be utilized by the local bodies for the purpose of service delivery (para 10.109)	Implemented.
21.	Basic grants to ULBs be released to the respective DDOs of GMC, MBs and TCs applying the formula prescribed in the technical supplement (para 10.11)	Not implemented.
22.	The grant component of rural and urban part of General Areas has been distributed among the concerned PRIs and ULBs as per the prescribed year-wise phasing of Grant to PRIs and ULBs. (Para 10.81)	Not implemented.