

VOLUME- I, II & III

SMTI. T.Y. DAS, IAS, (Retd.)
CHAIRPERSON
SIXTH ASSAM STATE FINANCE COMMISSION
FEBRUARY, 2020



**REPORT
OF
THE SIXTH ASSAM STATE
FINANCE COMMISSION
(2020-25)**

VOLUME- I

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Acknowledgements

The Sixth Assam Finance Commission was constituted by the Government of Assam vide notification No. FEA (SFC)179/2017/74 dated 09.11.2018 under Article 243 I and Article 243 Y of the Constitution of India .

On behalf of the members of the Commission - Dr. J.B. Ekka, IAS, Principal Secretary, P&RD, Shri Niraj Verma, IAS, Principal Secretary UDD, Dr MK Dutta, Professor, Department of Humanities, IIT, Guwahati and Shri Shyam Jagannathan, IAS, Commissioner & Secretary, Finance Department and Member Secretary, the Commission would like to express its gratitude to the Government of Assam for according the privilege of preparing the report of the Sixth Assam Finance Commission.

Preparation of the report gave a close insight into the extent of decentralization and autonomy at the PRI and ULB levels as envisaged in the 73rd and 74th amendments of the Constitution. The Commission also delved deeply into the functioning of the PRIs and ULBs in discharging their mandated responsibilities in meeting the expectations and aspirations of the people and, in providing civic services.

Although the Commission was constrained to some extent by the lack of data, it was able to collect information through a well crafted and detailed Questionnaire which was circulated to all local bodies and concerned Departments and also through extensive tours and a series of deliberations with a wide spectrum of stakeholders at District Head Quarters, Zilla Parishads and Municipal Boards.

The Commission acknowledges with thanks the contribution and assistance of the Panchayat & Rural Development Department, the Urban Development Department, the Guwahati Development Department, the Town and Country Planning Department, the Public Health Engineering Department, the Hill Areas Department, the Welfare of Plain Tribes & Backward Classes Department, the Public Works Department, the State Pollution Control Board, the Directorate of Economics and Statistics, the Finance (Economic Affairs) Department, the Directorate of Audit and Local Fund, the Directorate of Municipal Administration and the Guwahati Municipal Corporation for their active support and valuable inputs in preparing the report.

The Commission also places on record its appreciation of the contributions of the Chief Executive Members and the Principal Secretaries of the three Autonomous Councils under the Sixth Scheduled Areas, the Chairpersons and Chief Executive Officers of the Zilla Parishads, the Additional Deputy Commissioners i/c Development, the Project Directors, Presidents of the Anchalik Panchayat, BDOs, Presidents of Gaon Panchayats who provided valuable insights and actively engaged with the deliberations of the Commission.

The Commission gratefully acknowledges the contribution and hard work of Shri S.K. Dutta, Senior Consultant, Local Self Government and Shri B.N. Das, Senior Consultant, Urban Local bodies. Their knowledge, experience and consistent efforts have been invaluable in sifting and compiling data and giving shape to the report. Finally, acknowledgement is also due to Shri Matilal Sarkar, Joint Director, Finance (Economic Affairs) Department for his untiring efforts in providing logistical support for the smooth functioning of the Commission and in preparing the Technical Supplement for inter-se distribution of funds among PRIs, ULBs and the Sixth Schedule Areas.

(T.Y. Das)
Chairperson

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CHAPTER - 1

Introduction

1.1 The 73rd and 74th Constitution Amendment Acts marked a watershed in the federal democratic structure of India. Prior to that, the set up of Indian polity was bicameral with Union Government at the Centre and State Governments as the federating units. The Amendment, for the first time, conferred Constitutional status to the Panchayats and Municipalities and recognized them as the third tier of government. The salient features of the Amendment were:

- Establishment of a three tier structure of Panchayats and Municipalities.
- Regular elections to Panchayats and Municipalities at the expiration of every fifth year.
- Reservation of seats and offices of Chairpersons for SC, ST and Women in proportion to their population.
- Constitution of State Election Commission at the expiration of every fifth year.
- Constitution of State Finance Commission at the expiration of every fifth year.

1.2 In terms of the aforesaid Amendments, a new Article 243 was inserted in the Constitution of which Art. 243I and 243Y require that a State Finance Commission shall be appointed at the expiration of every fifth year to recommend measures needed to improve the finances of Panchayats and Municipalities respectively. Simultaneously, two new clauses were added to the existing Art. 280, viz. Art. 280(bb) and Art. 280(c). The added clauses required the National Finance Commission to recommend measures to augment the Consolidated Fund of the State to supplement the resources of Panchayats and Municipalities in the State based on the recommendations of the State Finance Commission. Another salient feature of the Amendment as incorporated under Arts. 243M and 243ZC was that nothing in this Part shall apply to Sixth Schedule areas and treated them as Excluded for the purpose of Finance Commission award.

1.3 In keeping with the provisions of 73rd and 74th Amendments, the States have enacted relevant legislations to install rural and urban local bodies in their respective States. Accordingly, in Assam a three tier Panchayat Raj System was established in conformity with the Assam Panchayat Act, 1994. At the base level is the Gaon Panchayat (GP) consisting of a cluster of villages. At the intermediate level is the Anchalik Panchayat (AP) coterminous with the Sub-Division. At the apex level there is the Zilla Parishad (ZP) coterminous with the District. At present there are 2197 GPs,

185 APs and 26 ZPs. Similarly, for the urban areas, a three tier Urban Local Bodies (ULB) system was introduced with a Municipal Corporation for larger urban areas, a Municipal Board (MB) for a comparatively large urban area and a Town Committee for transitional and emerging township. However, Government of Assam, of late, has decided to convert all the TCs into MBs and grouped them into five categories based on size of population. Category I includes MBs having population above one lakh, population ranging between 50,001 to 1,00,000 Category II, between 20,001 to 50,000 Category III, 10,001 to 20,000 Category IV and upto 10000 Category V. At present there is one Municipal Corporation at Guwahati and 102 MBs, 81 in General Areas and 22 in Sixth Schedule Areas.

- 1.4** It may be mentioned that in the Sixth Schedule Areas of Dima Hasao & KAAC Assam, PRIs never existed. However, in Bodoland Territorial Area District (BTAD), PRIs existed before the creation of Bodoland Territorial Council (BTC). Along with the creation of BTC, these institutions were gradually dismantled. During the post-Amendment period, the Autonomous Councils (AC) in the Sixth Schedule Areas of Assam felt the necessity of having some grass-root level organization to carry forward the process decentralized administration. Accordingly, BTC has constituted 415 Village Council Development Committee (VCDC) and Karbi-Anglong Autonomous Council (KAAC) has constituted 26 Village Development Council (VDC). Dima Hasao Autonomous Council (DHAC) is also contemplating to constitute 20 VDC. The Village Councils are analogous to the GPs in General Areas. As such, with the creation of Village Councils, the Sixth Schedule Areas of Assam are now having a single tier Panchayati Raj System. Moreover, all the ACs have expressed their willingness for the extension of 73rd Amendment to their respective areas.
- 1.5** In the pre-Amendment period, the ULBs were functioning in the Sixth Schedule Areas in the same way as they did in General Areas. The only difference being that the Assam Municipal Act, 1956 as Amended was not applicable to them. The MBs in Sixth Schedule Areas are governed by the Rules framed by the respective ACs from time to time. At present there are 22 MBs in the Sixth Schedule Areas, 9 in BTC, 9 in KAAC and 4 in DHAC.
- 1.6** As per Constitutional provisions, the Panchayats and Municipalities are endowed with wide powers, authority and responsibilities including raising of revenue so as to enable them to function as institutions of self government. The devolution of powers and responsibilities involve preparation of plans for economic development and social justice and its implementation including 29 subjects listed in the Eleventh Schedule for the Panchayats and 18 subjects listed in the Twelfth Schedule for the

Municipalities. Since then nearly three decades have elapsed and during that period the Panchayats and Municipalities of Assam had benefitted from the award of five State Finance Commissions and as many Central Finance Commissions. Nevertheless, there seems to be no perceptible improvement in the ground reality. Panchayats and Municipalities are still languishing in a sad state of existence. This is so because no meaningful devolution of functions and functionaries has taken place as yet. For a positive turnaround of this deplorable scenario, what is needed is devolution of 3Fs in letter and spirit rather than on paper.

Constitution of SFC

- 1.7** In terms of Arts. 243 I and 243 Y of the Constitution read with Section 2(I) of the Assam State Finance Commission (Misc Provision) Act, 1995, the Governor of Assam is required to constitute a State Finance Commission (SFC) at the expiration of every fifth year to review the financial position of the Panchayats and Municipalities in the State and to make recommendations as to the measures needed to improve their finances. Accordingly, the Governor of Assam vide Notification No.FEA (SFC) 179/2017/74 dated 9th November, 2018 constituted the Sixth Assam State Finance Commission headed by Smti. T.Y. Das, IAS (Retd), former Chief Secretary, Assam as the Chairperson. The other Members of the Commission are the following:

| | |
|---|-------------------|
| I. Sr. Most Secretary, P&RD Department | -Member |
| II. Sr. Most Secretary, UD Department | -Member |
| III. One non-official Member to be nominated from Academia | -Member |
| IV. Commissioner & Secretary, Finance Deptt. | -Member Secretary |
| V. Sr. Most Secretary, G.D. Department | -Special Invitee |

- 1.8** Soon after constitution of the Commission, Dr Mrinal Kanti Dutta, Professor & Head, Department of Humanities and Social Science, IIT, Guwahati was appointed as Member (non official part time) of the Commission under Notification No. FEA (SFC) 179/2017/88 dated 27th December, 2018.

- 1.9** The composition of the Commission reveals that other than the Chairperson all Members including the Member Secretary are State Government officials. The non-official Member is also appointed on a part-time basis.

Terms of Reference

- 1.10** The broad features of the Term of Reference (ToR) are that it requires the Commission to make recommendations as to the following:
- (a) The principles, which should govern,

- (i) the distribution between the State of Assam and the Panchayats and Municipalities of the net proceeds of the taxes and duties, levied and collected by the State,
 - (ii) the determination of the taxes, duties, tolls and fees, which may be assigned to, or appropriated by, the Panchayats and Municipalities,
 - (iii) the grants-in-aid to the Panchayats and Municipalities from the Consolidated Fund of the State.
 - (b) The measures needed to improve the financial position of the Panchayats and Municipalities with special reference to the feasibility of raising funds by the Local Governments from financial institutions and markets, proper up-keep of assets owned by the Local Bodies, rationalisation of taxes and revenues including user charges with innovative methods providing incentives for higher mobilisation of own resources, improving the quality of service delivery, economy and efficiency in expenditure with better monitoring of physical performance and creation of urban infrastructure by the ULBs through Public Private Partnership (PPP).
 - (c) Any other matter referred to the State Finance Commission (SFC) by the Governor in the interest of sound financial position of the Panchayats and Municipalities.
- 1.11** The other salient feature of the ToR is that the Commission is asked to make recommendations for devolution and grants-in-aid to the Local Bodies of three Autonomous Councils under Sixth Schedule Areas.
- 1.12** In making its recommendations on the various matters aforesaid, the Commission shall adopt the population figures of that Census for which the PRI-wise and ULB-wise figures are available in cases where population is regarded as a factor for determination of devolution of taxes and grants-in-aid.
- 1.13** Finally, the Commission is required to prepare its Report on the basis of the Template of the 13th Finance Commission, with such modification as may be necessary.
- 1.14** The Commission is required to make its Report available to the Governor of Assam by 30th October, 2019 covering the five year period from 1st April, 2020.
- 1.15** A copy of the Notification No. FEA (SFC) 179/2017/74 dated 9th November, 2018 constituting the Sixth Assam State Finance Commission is appended at **Annexure-1.1**.

Administrative Arrangements

- 1.16** It has been the common experience of all the previous SFCs that after the constitution of the Commission they had to face several teething problems relating to infrastructure availability including office space and deployment of staff. These difficulties stood in the way of initiating their preliminary task timely. Deployment of suitable staff and providing office space to them is a time consuming affair and usually takes a period of 3-4 months in making the required arrangements. Understandably, this period is cut from the available time at the disposal of the Commission. Fortunately, this time the gap is narrowed down to about one month, the Commission was constituted on 9th November, 2018, the Chairperson joined on 22nd November, 2018 and the Commission was fully functional by the first week of December. Nevertheless, the time admissible from the date of constitution (09.11.2018) to the date of submission of Report (30.11.2019) is barely one year, to be precise only 356 days including holidays, which is further curtailed by one month due to preparatory works.
- 1.17** The SFC is constituted at the expiration of every fifth year. As such, the time frame for constitution of a new SFC is fairly predictable. Having regard to the importance of ensuring that future SFCs are able to commence their work as quickly as possible soon after constitution, it is advisable that the problems are effectively sorted out beforehand.
- 1.18** In regard to deployment of manpower, soon after assumption of office by the Chairperson, two Consultants were appointed and their full time services were put in place by the 2nd week of December, 2018. Meanwhile, the full time services of two Assistant Research Officers drafted from Transformation & Development Department were placed at the disposal of the Commission. In addition, services of one Computer Operator and two Data Entry Operators were made available to the Commission. Besides that, Chairperson was provided with a Personal Assistant, one Computer Operator and two Grade IV staff. Above all, the SFC Cell in Finance (Economic Affairs) Department is required to provide Secretarial assistance to the Commission.

Design of the Report

- 1.19** As far as practicable, the Report is designed as per the template suggested by the 13th Finance Commission. For the sake of uniformity across the country, chapterisation is done as per the template and the total number of chapters kept at 13. Each chapter contains appropriate sub-headings based on specific issues mentioned in the template. However, any new issue required to be addressed as per ToR is accommodated in a chapter relevant to the issue instead of adding a new chapter.

- 1.20** Each chapter contains tables and annexure and the numbering of such tables and annexure is done chapter-wise. Small calculations, data etc. are placed in tabular form in the body of the Chapter. Whereas, detailed calculations, voluminous data, copies of circulars etc are placed as annexure at the end of the Report.

Key Activities

- 1.21** The ToR requires the Commission to have regard, among other considerations, to the objective of balancing the receipts and expenditures on revenue account of the local bodies. In making a review of the financial position of local bodies for an accurate assessment of their need in the context of resources available to them, the first and foremost necessity is the availability of authentic, upto date and audited data. At present, there is no designated agency to collect, collate, analyse and consolidate data from the field level. The SFC Cell in Finance Department is mandated to do this job, but the Cell does not have adequate manpower to accomplish this job on a regular basis. The inevitable fall out is that, as soon as a SFC is constituted it has to grapple with the problem of data collection. The greatest handicap in this regard is that field level functionaries of the local bodies are also unable to furnish the data in useable form because budgeting and accounting is not done as prescribed and more importantly, there is acute shortage of trained accounts staff.
- 1.22** Given the above background, the Commission has to determine its own procedure in the matter of data collection and gathering other relevant information from the grass-root level. Accordingly, it was decided to formulate a set of questionnaires relating to different aspects about the demographic, physical and financial aspects of PRIs and ULBs both in General and Sixth Schedule Areas. The set of questionnaires was then circulated to all concerned followed by regular interactions with the elected representatives and official functionaries of the local bodies to clarify doubts and explain how the questionnaire was to be filled and to emphasize the need for accurate and timely submission of information and other required materials to the Commission.
- 1.23** After the assumption of office by the Chairperson on 22nd November, 2018, a public notice was issued on 26th December, 2018 seeking views and suggestions on the Terms of Reference (ToR) of the Sixth Assam State Finance Commission. Some suggestions were received.
- 1.24** Thereafter, the Chairperson addressed a letter on 24th January, 2019 to all MPs and MLAs of Assam seeking views and suggestions on the ToR and other specific issues. However, only Shri Bhubaneswar Kalita, MP (RS) responded and his views are reproduced below:

- (i) I agree with the views of the National Commission for Review of the Constitution that the subjects listed in XI and XII Schedules of the Constitution should be mandatorily assigned to PRIs and ULBs respectively.
- (ii) The population size for GP and Town Committee should be within the range of 6000 and 30000 respectively.
- (iii) Efforts need to be made to ensure that PRIs and ULBs enjoy full autonomy.
- (iv) NGOs are capable of giving desired results provided there is effective monitoring machinery.
- (v) Privatisation of municipal services will certainly be cost effective and add to efficiency in the delivery system besides creating job opportunities for the local people.

1.25 As noted earlier, a set of questionnaires was prepared for the Panchayats and Municipalities separately and for the General and Sixth Schedule Areas and circulated to all concerned. The questionnaire for the General Areas was circulated on 14th December, 2018 and that for Sixth Schedule Areas on 21st January, 2019. The last date for submission of reply was fixed for 31st March, 2019.

1.26 A Video Conference was also held on 16th February, 2019 with the Chief Executive Officer (CEO) of ZPs, Executive Officer (EO) of all Municipalities and Principal Secretaries of Sixth Schedule Areas. The Conference laid emphasis on the importance of questionnaires circulated and the need for its submission to the Commission within the stipulated date. The Conference also highlighted other aspects of local body administration like the status of activity mapping and transfer of subjects, existing staffing pattern, Acts and Rules currently in force, preparation of budget, extent of service delivery by PRIs and ULBs, implementation of Schemes and the system of monitoring and evaluation in vogue. However, no reply to the questionnaire was received within the stipulated date or even in the first three months thereafter.

Meetings of the Commission

1.27 The first meeting of the Commission was held on 18th December, 2018. The nodal departments, viz. Panchayat & Rural Development, Urban Development, Guwahati Development, Hills Areas Development and Welfare of Plain Tribes & Backward Classes (WPT&BC) were requested to give their views on the questionnaires framed for collection of data. The nodal departments were also requested to appoint a nodal officer to keep liaison with the Commission and also to place one person each who was well conversant with the task, at the disposal of the Commission. Prof.

M.K. Dutta, Member of the Commission was requested to identify a few research scholars working under him at IIT, Guwahati for engagement to work with the Commission.

Revenue collection by the ULBs and PRIs was reviewed and the urgent need for PRIs and ULBs to adopt online tender system for settlement of haats, fisheries and mahals with a view to bring in transparency and augment revenue was discussed. The meeting also took note of the fact that the Commission's work was badly hampered by lack of validated data and therefore, there was an urgent need for setting up a permanent full fledged SFC Cell in Finance Dept equipped with online platform for data collection from the PRIs and ULBs. It was decided that net collection of State taxes for the purpose of determining the Divisible Pool would be based on the criteria of actual cost of collection of taxes and not on percentage basis as done by the previous SFC. The meeting decided to review the criteria for performance grant for ensuring efficiency.

- 1.28** The second meeting of the Commission was held on 7th January, 2019 mainly to review the progress achieved on issues deliberated in the first meeting. That apart, the departments of P&RD, UDD, GDD and Finance were asked to furnish a comprehensive Status Paper on PRIs and ULBs and State Government finances respectively. Views and suggestions of the concerned departments were solicited on the questionnaires prepared by the Commission and since the response was not received within the stipulated time, the questionnaires were circulated to all local bodies. As regards list of ULBs with population, areas etc, GDD and UDD had already submitted the required information. HAD and WPT&BC departments were requested to comply. P&RD department was also requested to furnish the list of GPs, APs and ZPs with population and area. Directorate of Economics & Statistics was requested to furnish district wise population and area for 33 districts including the newly created ones and also latest available estimates of District Domestic Product (DDP). A status paper on training of elected representatives and functionaries of PRIs and ULBs was requested from the concerned departments. The departments of P&RD and UDD were asked to apprise the Commission about the present position of Bye Laws for levy of taxes by the PRIs and ULBs. The meeting also discussed about chapterisation and drafting of the Report.
- 1.29** The third meeting of the Commission was held on 11th January, 2019. The Chairperson expressed serious concern about the inordinate delay in submission of the reply to the questionnaires and other related matters by the PRIs and ULBs and other concerned departments. Although the date for submission of required information was long over, the rate of compliance is very poor. The Chairperson cautioned each stake holder that unless, information is received in a time bound manner, the Commission will be

unable to finalise its Report within the target date of 30th October, 2019. She reiterated the need for timely submission of required materials by all concerned. The defaulting departments were requested to expedite submission of information relating to status paper on PRIs and ULBs, reply to the questionnaires, ZP, AP, GP-wise population and area, population and area of ULBs and VDCs in Sixth Schedule Areas. The Commission also discussed the methodology to be adopted for distribution of divisible pool between General-Sixth Schedule, Urban-Rural and among individual units of them.

1.30 The Fourth Meeting of the Commission was held on 20th September, 2019. The Chairperson apprised the members about the progress made so far including the meetings held with line departments and representatives of PRIs and ULBs. Director, Finance (Economic Affairs) Department gave a brief power point presentation highlighting the information / clarification which are submitted by the P&RD, UDD, GDD, Director (Economics & Statistics) etc. The Chairperson requested all concerned line departments to immediately rectify the figures and furnish the required clarification within seven days. It was decided a separate meeting may be convened to discuss issues related to WPT&BC and Hill Areas Department. Moreover, the Chairperson directed the Director, Economics & Statistics to submit the District wise NDDP within seven days. UDD and P&RD Departments were requested to furnish views and suggestions for strengthening coordination between Local Bodies and concerned Departments for incorporation in the recommendations of the Commission. Keeping in view the extension of tenure of the 15th FC by the GoI upto 30th November, 2019 and also having regard to disruption in normal functioning due to NRC works, the Commission felt it necessary to seek extension of tenure beyond 30th October, 2019. Accordingly it was decided to move the State Govt. for extension of tenure upto 31st January, 2020. Meanwhile, Govt. of Assam has extended the tenure of the Commission by 3 months, upto 31st January, 2020 vide notification No. FEA(SFC) 179/2017/90 dtd. 25th October, 2019. The Govt. of Assam has further extended the tenure of the Commission for one month w.e.f. 1st February, 2020 to 29th February, 2020 vide notification No. FEA(SFC) 179/2017/94 dtd. 29th January, 2020.

1.31 The Fifth Meeting of the Commission was held on 1st October 2019. The Chairperson reviewed the progress made in works of the Commission and expressed her concern over the delay in submission of required materials by various departments. The Chairperson requested the P&RD Department to arrange a Video Conference with PRIs to sort out the discrepancies in the data/ information. The Commission discussed the progress made in drafting of the Report of the 6th ASFC. Six Chapters had been completed out of 14 (fourteen) chapters and circulated among members of the Commission for views if any. Chapter 11 was also reported to have been

completed and ready for circulation. The departments of UD, GD, WPT&BC, Hill Areas were asked to give status paper on the Monitoring & Evaluation System in their respective departments. The P&RD, Finance, UD and GD Departments were further requested to identify all incomplete Projects / schemes of the Fifth State Finance Commission and furnish cost estimation of funds required to complete the projects to the Commission. The need for MIS system to gather, compile and analyse data for both ULBs and PRIs in the SFC was discussed in the meeting. The Chairperson informed the members that the next review meeting will be convened after 15(fifteen) days.

- 1.32** The Sixth Meeting of the Commission was held on 25th October, 2019. The Chairperson reviewed the progress made in preparation of the Report. The Chairperson requested P&RD Department to furnish details regarding the number of GPs without office building / upgradation required for extension of GP buildings / cremation and burial ground in each tier of PRIs / number of markets / multipurpose hall for ZPs and APs for consideration of the Commission for specific purpose grant. The Commissioner & Secretary, Finance Department and Member-Secretary, 6th ASFC suggested transfer of fund directly to the concerned PRIs to avoid delay in implementation of schemes. Finance SFC Cell needed to be strengthened in order to streamline the process of fund release and utilization. The Chairperson requested members that all required reports should be submitted urgently as the report of 6th ASFC was scheduled to be completed by 31st December, 2019. Further the Seventh Meeting of the Commission was held on 6th February, 2020.

Other Meetings

- 1.33** Apart from Commission meetings, the Commission took several rounds of meeting with the Secretaries of concerned departments, Heads of Departments concerned and other Agencies related to local administration.
- 1.34** A meeting was held on 18th January, 2019 with the Secretary, PWD and Chief Engineer, PHE Department. The present status of piped Water Supply Scheme, rural and urban, number of such schemes completed, number of completed schemes handed over to PRIs and ULBs, formation of Users' Committee, norms and annual cost of maintenance, number of Spot Sources of water supply, constraints in implementation etc. were discussed. PHE Department was also asked about feasibility of solar energy in running schemes in remote areas having no electricity.
- 1.35** Discussions were held and the PWD was asked to furnish data on different type of roads, rural and urban, length of such roads, category of road, norms for maintenance of each type and annual cost of maintenance and repairs.

- 1.36** On 2nd February, 2019, a meeting was held with Secretary, GDD and Commissioner, GMC where various issues like stream-lining of revenue collection machinery by GMC, system of granting building permission, Master Plan for Drainage System for Greater Guwahati, mechanisation of MSW etc was discussed. That apart, the need for preparation of annual budget by GMC and formulation of Financial Rules and Accounting Manual etc was also discussed.
- 1.37** On 20th February, 2019, a meeting was held with Director of Audit (L.F). The present status of accounting and auditing of PRIs and ULBs with emphasis on TG&S by the C&AG was discussed. The need for maintenance of registers and account books by the PRIs and ULBs and Financial Rules/ byelaws was discussed.
- 1.38** A meeting was taken on 11th March, 2019 with Directors of MA, T&CP, Commissioner, GMC and Deputy Secretary, R&DM Department. The issues taken up for discussion were preparation of online budget, online tax collection, timely disposal of audit objections, putting in place Financial Rules and Service Rules for ULBs, activity mapping of subjects allocated to ULBs, maintenance of prescribed registers, staffing pattern of ULBs, master-plan of drainage for all ULBs, identification of government land for office building and PRIs and ULBs
- 1.39** A meeting was held on 21st June, 2019 with Commissioner & Secretary, P&RD Department. In reply to the questionnaire the data received revealed discrepancies in respect of own revenue and expenditure of the PRIs, population of GP, AP and ZP, number of elected representatives in each tier. The department was asked to reconcile discrepancies. Regarding office buildings of PRIs at all levels, a separate proposal is needed indicating the number of buildings required along with unit cost. It was reiterated that activity mapping and devolution of functions, functionaries and funds needed to be completed soon.
- 1.40** On 12th July, 2019 a meeting was held with UDD / WPT&BC / HAD / UWS&SB / T&CP regarding submission of reply to questionnaire of 6th ASFC regarding staffing pattern, status paper on ULBs, activity mapping monitoring and evaluation system, master plan and drainage system etc.
- 1.41** A meeting was held on 16th July, 2019 with PWD (Bldg. & NH), Agriculture and Environment & Forest Departments to discuss current status of implementation of schemes under award of 5th ASFC and other matters related to 6th ASFC.
- 1.42** A meeting was held on 25th July, 2019 with the Member-Secretary, Assam Pollution Control Board. Among other things, the meeting discussed the extent of air and water pollution and management of solid waste in urban

areas. The scientific disposal of bio-medical waste generated in hospitals and nursing homes and the measures being taken by PCB to control them. The hazards of e-pollution taking on a menacing proportion and need for scientific handling was discussed.

- 1.43** A review meeting was held on 11/09/2019 in the conference hall of Finance Department under the Chairmanship of Commissioner & Secretary, Finance department and Member-Secretary, 6th ASFC with the Nodal officers of implementing Departments and officials / staff of Finance Department. The Member Secretary desired to hold a Video Conference with all ZPs regarding all pending issues and requested P&RD Department to arrange for the same
- 1.44** A meeting was held on 23rd September 2019 in the Office of the 6th ASFC to discuss best Practices and Monitoring and Evaluation systems of ULBs and PRIs. Dr. V. Suresh Babu, Associate Professor NIRD, Shri S.K.Pegu, Director, SIRD and the Commissioner, P&RD apprised the Commission on Best Practices and Monitoring and Evaluation mechanism for PRIs.

The Director, Financial Inspection was also asked to submit a write up on the important observations made during financial inspections of ULBs and PRIs along with suggestions for improving accountability and monitoring.

- 1.45** Another review meeting was held on 23/10/2019 in the conference hall of Finance Department under the Chairmanship of Commissioner & Secretary, Finance department and Member-Secretary, 6th ASFC with the Nodal officers of implementing Departments and officials / staff of Finance Department.
- 1.46** A meeting was held on 21st November 2019 in the Office of the 6th ASFC under the Chairmanship of Commissioner & Secretary, Finance Department and Member-Secretary, 6th ASFC to discuss incomplete Water Supply Schemes / Town Halls / Multipurpose Halls, Land fill sites and Conservancy particularly regarding requirement of modern equipment etc. The Member Secretary, 6th ASFC asked the SFC Cell to process a D.O. letter to the line departments from his end requesting to furnish status of incomplete schemes / cost escalation / additional coverage or new schemes for examination and consideration 6th ASFC.

Field Visits

- 1.47** Field visits play a vital role in getting knowledge of ground realities. It provides an opportunity to get acquainted with problems firsthand and understand the needs of the people through interaction with elected representatives and other cross section of functionaries. The Commission toured districts extensively throughout its tenure.

- 1.48** The first phase of field visit started on 19th January, 2019 with a visit to Jorhat Municipality Board. Thereafter on 25th February, 2019 a team of SFC officials headed by the Chairperson visited one Anchalik Panchayat and two Gaon Panchayats in Kamrup (Metro) district. This was followed by the visit of the Commission to Rangia Municipal Board, Rangia Anchalik Panchayat and two other Goan Panchayats in the district of Kamrup (Rural). In course of the discussions, available data was ascertained and the questionnaire circulated by the Commission was explained to the functionaries.
- 1.49** The Chairperson, 6th ASFC visited All India Institute of Local Self Government, Mumbai to discuss various training programs conducted by the Institution for ULB functionaries with the Director General on 29/03/2019.
- 1.50** The Autonomous Councils of Karbi Anglong and Dima Hasao were kept for field visit in the second phase. On 2nd May, 2019 the Commission visited Karbi Anglong Autonomous Council, Diphu. In the morning session, discussions were held with the Chief Executive Member and other members of the Autonomous Council including the officials of the line departments. The evening session was confined to the Chairpersons and Executive Officers of the concerned ULBs. However, the visit to the Autonomous Council of Dima Hasao had to be deferred due weather condition.
- 1.51** In the next phase, the districts of Dhubri and Kokrajhar were taken up on 13th May, 2019 and 15th May, 2019 respectively. In the morning meeting was held with the Presidents of ZP, APs and GPs, all Members of ZP, Chief Executive Officer of ZP, Executive Officers of Anchalik Panchayats and Secretaries of Gaon Panchayats within the district. In the evening session meeting was held with the Chairpersons and Executive Officers of ULBs followed by discussion with officials of line departments. On 15th May, 2019, in the morning session discussion was held with the representatives of Bodoland Territorial Council and other officials of BTC in Kokrajhar. The evening session was confined to discussions with the Chairpersons and Executive Officers of ULBs of BTC.
- 1.52** In the month of May, 2019 another three district were covered. The Commission visited the office of the CEO, Kamrup (Metro), ZP on 20th May, 2019 and held discussion with the Presidents of ZP, APs, GPs, and members of ZP, the CEO, ZP, Executive Officers of APs, Secretaries of GPs and Chairpersons and Executive Officers of all ULBs. This was followed by visit to Barpeta district on 28th May, 2019 and Nalbari district on 29th May, 2019.

- 1.53** In the month of June, 2019 altogether four districts were covered. The Commission visited Kamrup (Rural) district on 7th June, 2019 followed by Darrang district on 12th June, 2019, Goalpara district on 14th June, 2019 and Bongaigaon district on 15th June, 2019.
- 1.54** During the month of July, 2019, three more districts were covered which include Morigaon district on 8th July, 2019, Nagaon district on 9th July, 2019, and Hojai district on 10th July, 2019.
- 1.55** The Commission visited the Dima Hasao Autonomous Council, Haflong on 16/09/2019. The discussion was held with the Chief Executive Member and other Members of the Autonomous Council / Chairpersons & Executive officers of ULBs including officials of line department.
- 1.56** During the month of October 2019 altogether three more districts were covered. The Commission visited the Tinsukia District on 19/10/2019, followed by Dibrugarh and Lakhimpur districts on 21/10/2019.
- 1.57** In the month of December, 2019 three more districts were also covered namely, Cachar on 11/12/2019, Hailakandi & Karimganj on 12/12/2019.
- 1.58** Diary of events and other activities undertaken by the Commission are at **Annexure- 1.2.**

CHAPTER - 2

Approach and Issues

Introduction

- 2.1** Broadly speaking, the fundamental task of the Assam State Finance Commission (ASFC) is to fulfill the Constitutional mandate as laid down under Articles 243 I and 243 Y. As such, its approach and issues are directly related to the provision of the Constitution as well as the Terms of Reference (ToR).
- 2.2** In this regard, Article 243 I and 243 Y empowered the ASFC to make recommendations as to the principles which should govern the (i) sharing of the net proceeds of taxes, duties, tolls and fees leviable by the State Government with the Panchayats and Municipalities and allocation between the Panchayats and Municipalities at all tiers of their respective share of such proceeds, (ii) the determination of taxes and duties which may be assigned to, or appropriated by the Panchayats and Municipalities and (iii) the grant-in-aid to the Panchayat and Municipalities from the Consolidated Fund of the State. Simultaneously Articles 243 G and 243 W empower the State Legislature to endow the Panchayats and Municipalities with such powers, authority and responsibilities as may be necessary to enable them to function as institutions of self-government particularly in respect of the subjects listed in the Eleventh and Twelfth Schedules.
- 2.3** By and large, the 73rd and 74th Constitutional Amendment sought to provide the Panchayat and Municipalities with adequate powers, functions, finances and functionaries to enable them to function as robust institutions of self-government at the grass root level. The radical empowerments carry with it the responsibilities of delivering basic civic services, expanding both the coverage and quality of services. The core civic services that the Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) are expected to perform include water supply, sanitation, sewerage, drainage, street lighting etc. that impact upon the lives of the people on a daily bases. In this regard, the Second Administrative Reforms Commission (ARC) observed, that in the matter of devolution of powers, responsibilities and functions to the local governments, the principle of subsidiarity is the best option. The principle of subsidiarity affirms that in the matter of service delivery a Central Authority should have a subsidiary role, performing only those functions which cannot be performed by a local body. It implies that all civic functions shall be carried out by local units closest to the people at the smallest unit of governance as possible and delegated upwards only when the local units

are unable to perform such functions. It is imperative therefore, for the local bodies to ensure core civic services to the preference of local people so that they do not feel excluded because of the choice of their residential location.

Skewed Allocation of Resources

- 2.4** In terms of the Constitutional Amendments, the functional canvas of the PRIs and ULBs has been sufficiently enlarged. In contrast, the resources statutorily allocated to them are less buoyant and suffer from extremely low yield. In this regard, Article 243 H and 243 X subjected the Panchayats and Municipalities to have access to such sources of revenue as the State Legislature may by law, confer on them. Thus, the State still enjoys supreme power in the matter of devolution of funds to PRIs and ULBs. Again, the Seventh Schedule of the Constitution enumerates the subjects entrusted to the Union and the States along with the sources of revenue allocated to them. Whereas, the Eleventh and Twelfth Schedules have only listed the subjects allocated to Panchayats and Municipalities without specifying the sources of revenue. This has led to their growing dependence on upper two levels of government for financial support. Moreover, due to historical reasons the PRIs and ULBs have also not been able to explore the sources of revenue assigned to them to its full potential. This has further enlarged their growing dependence on the State. In this regard, our approach would be to put the local bodies on sound financial footing commensurate with their enlarged functional canvas, keeping also in view the need to minimize both vertical and horizontal imbalances.

Dimension of Local Government

- 2.5** The task before the Commission is challenging because of the wide diversity in the demographic fabric of the State. The state is composed of General Area and Sixth Schedule Areas. The General Area is sharply divided into two valleys viz. the Brahmaputra Valley and the Barak Valley separated by the hills. Apart from General category, the General Area is inhabited by different plain tribes and ethnic groups. The Sixth Schedule Areas is composed of both hills and plains and its inhabited by people of diverse ethnicity. Table- 2.1 below gives a fair representation of the size and dimension of local government proposed to be covered in our scheme of fiscal decentralization.

Table- 2.1**PRIs and ULBs in Normal and Excluded Areas**

| Tier | No of Tier | Total Area (Sq. KM) | Average Areas (Sq. KM) | Population 2011 Census | Average Population |
|--------------------------|-------------------|----------------------------|-------------------------------|-------------------------------|---------------------------|
| Normal Areas | | | | | |
| ZP | 26 | 40659.00 | 1564 | 237.18 | 9.14 |
| AP | 185 | | 220 | | 1.28 |
| GP | 2197 | | 18 | | 0.11 |
| M. Corp. | 1 | 216.79 | 216.79 | 9.57 | 9.63 |
| MB | 80 | 503.32 | 5.93 | 22.09 | 0.28 |
| Total - A | 2489 | 41379.11 | | 268.84 | |
| Excluded Areas | | | | | |
| BTC | | | | | |
| VCDC | 415 | 8941.00 | 21.43 | 30.01 | 0.07 |
| MB | 9 | 46.33 | 5.79 | 1.49 | 0.18 |
| KAAC | | | | | |
| VCDC | 26 | 10279.00 | 399 | 8.21 | 0.32 |
| MB | 9 | 46.89 | 7.61 | 1.36 | 0.16 |
| DHAC | | | | | |
| VCDC | 20 | 4891.00 | 242 | 1.52 | 0.07 |
| MB | 4 | 38.79 | 9.70 | 0.62 | 0.15 |
| Total -B | 483 | 24243.01 | | 43.21 | |
| Grand Total (A+B) | 2972 | 65622.12 | -- | 312.05 | -- |

- 2.6** It appears from the above Table that the Commission is expected to put in place a transfer mechanism covering about 2489 units of PRIs and 81 ULBs in Normal areas alone covering an area of approximately 41379.11 sq. km and a population of approximately 269 lakh. Simultaneously, another 461 PRIs and 22 ULBs in Excluded areas covering an area of 24243.01 sq. km (approximately) and its population of 44 lakh (approximately) has to be taken care of. The enormity of the task is evident from the above table.

Size of Gram Panchayat

- 2.7** It appears from table 2.1 that the average area of a Gram Panchayats in normal area of Assam is 18 Sq. km with an average population of 11000 per GP. The situation is different in the Excluded areas where a Village Development Council (VDC) is constituted with an average population of 7000. This has seriously undermined the financial viability of the grass root level institutions. In this regard, the Assam Panchayat Act, 1994 stipulates that each GP will have population ranging between 6000 to

10000. But the ground position indicates that a sizeable number of GPs have population of less than 6000. It is suggested that there is enough scope for compression at the grass root level by merger and reconstitution so as to make the size of GPs financially and administratively viable.

Excluded Area

- 2.8** In terms of the provisions under Article 243 M and 243 ZC, Sixth Schedule Areas were treated as Excluded areas for the purpose of 73rd and 74th Amendments and as such, remained outside the purview of Finance Commission awards. Nevertheless, the Tenth, Eleventh, Twelfth and Thirteenth Central Finance Commissions apportioned and recommended certain allocation for the local bodies of Excluded areas. However, the 14th Finance Commission did not recommend any grant for the Excluded Areas in view of the prevailing Constitutional provisions in this regard. This has given rise to an anomalous situation between the local bodies of Normal Areas and that of Excluded Areas. Hence, our approach would be to bring the Excluded Areas within the purview of ASFC award. In this regard, the present ToR enjoins us to make an assessment and recommend devolution and grant to the local bodies of Excluded areas.

Interval Revenue Mobilisation

- 2.9** There is no doubt that financial autonomy cannot be attained and made sustainable merely by devolution of funds to the local Govt. For ensuring financial autonomy, internal revenue mobilization by the PRIs and ULBs is an imperative need. There is an urgent need for the local Govt. to appreciate that devolution of fund from Govt. is meant to supplement their resources and not supplant it. Hence, a determined and sustained effort needs to be made by the PRIs and ULBs to augment their own revenue from sources allocated to them by broadening and deepening the revenue base. In this regard, our approach would be to incentivise the PRIs and ULBs particularly based on their performance in the field of revenue mobilization. Incentive grant will be provided in keeping with their efficiency in own tax collection, improvement in service delivery, preparation of budget as per prescribed format and timely completion of accounts.

Needs of AP and ZP

- 2.10** One important feature arising from the recommendations of the Fourteenth Finance Commission is that the local body grant recommended by them was intended for GPs only which are directly responsible for the delivery of the basic services at the assaying cutting edge without any share for the upper two tiers of the Aanchalik

Panchayats and Zilla Parishads. They further observed that the State Govt. was expected to care for the needs of the upper tiers. Hence, our approach would be to put the Aanchalik Panchayats and Zilla Parishads on a sound financial footing to enable them to fulfill their statutory obligations.

Urban Centric Migration

- 2.11** The spurt in migration of rural population to urban centres in search of employment has been continuing for last several decades. Moreover, a sizable number of floating population visit the Urban centres frequently on work and business. This has put great stress on the capacity of the urban local bodies particularly in providing water supply and services related to sanitation, solid waste management, street lighting etc. The Commission recognizes this as a critical area and its approach would be to strengthen the ULBs to augment their service delivery to cope with the emerging challenges.

Vertical and Horizontal Imbalance

- 2.12** As noted earlier, our basic approach would be to put PRIs and ULBs on a sound financial footing commensurate with their enlarged functional canvas envisaged in the Constitution, beside, keeping in view the need to maintain a judicious balance between vertical and horizontal dimensions of resource transfer. The task is difficult indeed and entails walking the fiscal tight rope. If the scales are tilted in favour of State Govt. it would be unfair for both the local Govt. and the State govt. In this context, our approach would be to minimize both vertical and horizontal imbalances as far as possible by striking a healthy equilibrium between the affordability of the state and the genuine requirements of local self Govt.

Vertical Dimension

- 2.13** Vertical dimension refers to the transfer of funds from the State Govt. to the PRIs and ULBs tier wise and category wise. Vertical imbalance arises as a result of mismatch between generation of own resources and responsibilities of the respective level of the Govt. In respect of the State govt. the Commission is required to consider the States own resources and demands thereon to meet mandatory expenditures on law and order, civil administration, pension, debt servicing including other contingent liabilities, other committed expenditure as also the need to generate adequate surplus for capital investment. On the other hand, the PRIs and ULBs are mandated to perform various civic as well as economic development functions as envisaged in the Constitution. Apart from these civic functions this includes all matters listed in Schedule XI and XII of

the Constitution for the PRIs and ULBs respectively. The sources of revenue statutorily allocated to them are less buoyant in nature and suffer from extremely low yield thereby accentuating the yawning mismatch between resources and responsibilities.

Divisible Pool

- 2.14** The vertical dimension of resource transfer from the state to the local govt. is sought to be addressed by creating a Divisible Pool (DP) consisting of net proceeds of taxes and duties levied and collected by the State govt. Usually taxes and duties are collected by the State govt. from three sources viz. i) states own taxes and duties, ii) states share of central taxes and iii) non tax revenue. As per Constitutional provision only the taxes and duties levied and collected by the State govt. is shareable with the Panchayats and Municipalities. In view of this, State share of Central taxes is left out of consideration of Divisible Pool. Again, non tax revenue is collected mainly from interest, dividend, royalty on mineral and forest. Other collections in this category are of the nature of user charges and fees collected from beneficiaries in lieu of services provided by State govt. and hence not considered for sharing. Having regard to the insufficient resources of the State and heavy demand thereon to meet its obligatory expenditure, royalty on minerals and forest are also kept outside the Divisible Pool. Accordingly, the Divisible Pool is proposed to be constituted out of a certain percentage of the net proceeds of taxes and duties levied and collected by the State govt. The size of the Divisible Pool depends on the fiscal capacity of the state vis-à-vis need of the local govt. keeping in view the necessity to upgrade the service delivery. Our approach would be therefore, to minimize vertical imbalance and strike a judicious balance between the fiscal capacity of the state and the needs of the local government. Wherever necessary, tax devolution is proposed to be supplemented by schematic grant-in-aid.

Horizontal Dimension

- 2.15** The horizontal dimension refers to inters distribution of transferred funds among the individual units of each tier of PRIs and categories of ULBs. Horizontal imbalance arises due to differences in fiscal capacity and differential cost of service delivery. While fiscal capacity is inherent, cost disability arises due to exogenous factors like disproportionately large area, thin spread of population, remoteness of location, proneness to natural calamities etc. The disparity in fiscal capacity is measured by using proxies like per capita income, per capita tax collection and per capita availability of basic infrastructure. The horizontal disparity is sought to be addressed by adopting an inter-se distribution mechanism

based on certain objective criteria. Here, again our option is very limited due to lack of data. Other than population and area, reliable data particularly up to the GP level is not available. Hence, wherever necessary, tax devolution is sought to be supplemented by grant to address horizontal imbalance.

Assigned Taxes

- 2.16** The ToR mandated this Commission to recommend the principles which should govern the determination of the taxes, duties, tolls and fees, which may be assigned to or appropriated by, the Panchayats and Municipalities. Assignment of taxes to local government is feasible only in respect of local taxes like Land Revenue, Entertainment tax, Entry tax, Professional tax etc. However, in the case of Assam, local bodies are yet to be properly equipped with staff and required administrative set up. Moreover, the yield from such taxes being narrow compared to cost of collection, assignment may be counter-productive. As such, it is desirable to collect such taxes at the state level and share the proceeds thereof with the LSGs.

Normal and Excluded Areas Allocation

- 2.17** As noted earlier the ToR given to us require making recommendations for Devolution and Grant-in-Aid to the local bodies of the Excluded Areas. As such, given the size of the Divisible Pool, at the first instance, it is proposed to bifurcate allocation between Normal and Excluded areas. In this regard, the procedure followed by the Govt. of Assam for allocation of plan outlay between General and Sixth Schedule Areas was 80.54% allocation to the General Areas and 19.46% to the Sixth Schedule Areas. Further, the allocation of Sixth Schedule Area was apportioned at the ratio of 12.19% to BTC, 5.09% to KAAC and 2.18% to DHAC. This formula worked satisfactorily during the Plan Era. The Commission is inclined to adopt this formula for bifurcation of the DP between the Normal and Excluded areas.

Rural - Urban Bifurcation - Normal Area

- 2.18** Now, that the size allocation of the Divisible pool for the Normal Area is determined, the rural urban bifurcation is to be considered at the next stage. It is proposed to be apportioned on the basis of population and area giving 80% weightage to population and 20% to density of population.

Share of PRIs - Normal Area

- 2.19** Given the rural urban bifurcation of the Divisible pool for the Normal area, in the first instance, it is proposed to allocate funds to different

districts on the basis of the weighted average of three factors viz., population 50%, area 25% and net District Domestic Product at current prices, net of mining and quarrying 25%.

2.20 At the second stage, the district wise allocation for Rural Areas of Normal Area is proposed to be apportioned among the three tiers of PRIs. In this regard, the Fourth SFC recommended inter tier rate at 10:25:65 respectively for ZP, AP and GP. However, the Fifth SFC changed this ratio to 30:30:40 for ZP, AP and GP respectively, keeping in view the recommendations of the 14th FC, that their award should go to GPs only. We are therefore inclined to adopt the inter tier ratio recommended by the 5th ASFC i.e. 30:30:40.

2.21 At the final stage of the devolution for the rural Areas, the share of each AP and GP shall be determined on the basis of their population as per 2011 census.

Share of ULBs - Normal Area

2.22 In case of ULBs the urban areas of the DP for the Normal Area is proposed to be allocated between the Municipal Corporation and Municipal Board on the basis of weighted average of four variables viz., i) population 50%, ii) Area 25%, iii) index of infrastructure 12.5% and iv) Per capita tax collection 12.5%. The index of infrastructure is constructed on the basis of three variables viz., i) length of the surface road, ii) length of pukka drains and iii) No. of street lights giving equal weightage to each factor.

Excluded Area Rural Urban Divide

2.23 Given the size of the Divisible Pool for Excluded areas in para 2.17, its rural urban bifurcation is considered at the next stage. It is proposed to be allocated on the basis of population and area giving 80% weightage to population and 20% to area.

Share of VDC

2.24 At the second stage, the rural part of this Divisible pool for Excluded Area is proposed to be allocated among BTC, KAAC and DHAC at the ratio of 12.19:5.09:2.18 respectively and in percentage terms it accounts for 62.64% for BTC, 26.16% for KAAC and 11.20% for DHAC. After retaining 20% for the Autonomous Councils, the share of each village council within each Autonomous Council will be determined on the basis of their respective population as per 2011 census.

Share of ULBs

- 2.25** In case of ULBs the urban part of the Divisible pool for Excluded area is proposed to be allocated among BTC, KAAC and DHAC at the rate of 62.64% for BTC, 26.16% for KAAC and 11.20% for DHAC. Having determined the allocation for each Autonomous Council, the share of each Municipal Board will be determined on the basis criteria adopted for the General Areas.

CHAPTER - 3

Status of Implementation of Previous

State Finance Commission Recommendations

- 3.1** In terms of the provisions of Articles of 243I and 243Y of the Constitution of India read with provision of Section 2(1) of the Assam Finance Commission (Miscellaneous Provision) Act, 1995, the Government of Assam had, so far, constituted Sixth Assam State Finance Commission including the present one as per details shown at Table- 3.1 below:

Table-3.1
Constitution of ASFC

| No. of SFC | Date of Constitution | Date of Report Submission | Date of ATR | Period covered |
|-------------------|--|---|------------------------------|--|
| First | 23.06.1995 | 29.02.1996 | 18.03.1996 | 1996-97 to 2000-01 |
| Second | 18.04.2001 | 18.08.2003 | 07.02.2006 | 2001-02 to 2005-06 |
| Third | 06.02.2006 Reconstituted on 03.07.2006 | 31.03.2007 (Interim Report) 27.03.2008 (Final Report) | 25.09.2009 | 2006-07 to 2007-08 2008-09 to 2010-11 |
| Fourth | 23.04.2010 | 25.03.2011 (Interim Report) 18.02.2012 (Final Report) | 13.07.2011 07.02.2014 | 2011-12 2012-13 to 2015-16 |
| Fifth | 05.03.2013 Revisit 29.10.2015 | 30.09.2014 (Interim Report) 30.11.2016 (Final Report) | 22.05.2017 | 2016-17 to 2019-20 |
| Sixth | 09.11.2018 | 29.02.2020 | | 2020-21 to 2024-25 |

- 3.2** It is seen from the above table that the award period of Fifth ASFC had been curtailed to four years. This was done with a view to ensure synchronicity with the Central Finance Commission. As a result, the Fourteenth Finance Commission was made co-terminus with Fifth ASFC and the Sixth ASFC is synchronized with the Fifteenth Finance Commission. However, it may be pointed out that the target date of submission of both the Sixth ASFC and the Fifteenth Finance Commission is 30/10/2019. Therefore, the Fifteenth Finance Commission

will be unable to get the report of the Sixth ASFC before finalization of their report. What is necessary is that, the SFC report should be made available timely to the Central Finance Commission, particularly before finalization of their report, so that an assessment of the State's needs can be made by them on the basis of the findings of SFC.

**First SFC
(1996-97 to 2000-01)**

a) Action taken on Recommended Devolution of Fund

- 3.3** In the matter of tax devolution the First ASFC favoured continuation of the prevailing practice of sharing the proceeds of some selected taxes viz, Motor Vehicle Tax, Entertainment Tax and Land Revenue. Their recommended tax devolution conformed to 2 percent of the gross proceeds of taxes levied and collected by the State Government. In addition, they recommended nominal grant of Rs.1000 per local body for the first year and thereafter at Rs.500 per year for the purpose of maintenance of accounts and upkeep of registers. Their recommendations though accepted remained unimplemented, albeit finalisation of ATR on 18-03-1996.

b) Action Taken on other Recommendations

- 3.4** Other important recommendations of the First ASFC included
- i. Change in procedure of levying property tax,
 - ii. Levy of tax on vacant land,
 - iii. Collection of user charges,
 - iv. Transfer of registration of birth and death to local bodies,
 - v. Provincialisation of ULB staff,
 - vi. Re-constitution of GP on population varying from 6000 to 8000,
 - vii. Setting up of a Tariff Commission and,
 - viii. Creation of permanent SFC Cell in Finance Department.
- 3.5** All the above recommendations were accepted but not implemented within the time frame of First ASFC. However, some of these recommendations were subsequently implemented based on recommendations of future ASFCs.

**Second ASFC
(2001-02 to 2005-06)**

(a) Action Taken on Recommendations related to Devolution of Fund.

- 3.6** In the matter of devolution of finances to local bodies, the Second Assam State Finance Commission, for the first time, deviated from the prevailing

practice of sharing the net proceeds of some selected taxes and duties and favoured its replacement by a global sharing of the net proceeds of all taxes and duties levied and collected by the State Government. Accordingly, they recommended 3.5 percent of the net proceeds of taxes and duties levied and collected by the State to be shared with the local bodies. Apart from tax devolution, they recommended grant of Rs.10 crore annually to the ULBs to compensate the losses incurred on account of abolition of check gates and collection on parking places. The recommendations were accepted, without modification, but not implemented.

(b) Action Taken on other Recommendations

3.7 Other recommendations of the Second ASFC included, inter alia, the following:-

- i. Internal revenue mobilization by PRIs and ULBs,
- ii. Synchronization of the financial year of PRIs with that of State Government,
- iii. Termination of dual authority in the matter of granting building permission by ULBs,
- iv. Separate pay structure for local bodies,
- v. Separate norms for maintenance of assets by local bodies,
- vi. Creation of data bank,
- vii. Creation of a separate SFC cell in the Finance Deptt. All these recommendations were accepted but not implemented during the award period.

Third ASFC (2006- 07 to 2010-11)

(a) Action Taken on Recommendations on devolution of fund.

3.8 The Third ASFC submitted its report in two parts. The first part covered the first two years of the award period and the second part covered the remaining three years. The first report covered two fiscals 2006-07 and 2007-08. However, there were no recommendations for 2006-07, as the year came to a close before submission of their report. For the second year 2007-08, 10 percent of the net proceeds of taxes and duties levied and collected by the state amounting to Rs.363.77 crore was recommended as tax devolution. This was further supplemented by grant of Rs.81.24 crores. However, by the time the necessary formalities were completed, the second fiscal year 2007-08 came to a close, thereby the report went unimplemented for the first two years.

- 3.9** The second part of their report covered three years from 2008-09 to 2010-11. Devolution of 25 percent of the net proceeds of taxes and duties amounting to Rs.2800.33 crores was recommended. An additional devolution of Rs.258.26 crore was also recommended for merger of Block staff with the APs and DRDA staff with the ZPs. Tax devolution was supplemented by specific purpose grant of Rs.512.22 crore. All these recommendations were accepted without modification and ATR was finalized on 25-09-2009. However, against the tax devolution an amount of Rs.532.08 crore was released during 2008-09 to 2010-11. The additional devolution of Rs.258.26 crore was not utilized as the merger of Block staff with the APs and DRDA staff with the ZPs did not take effect at that time. Against the recommended grant, only about Rs.40.00 crore was released.

(b) Action Taken on other Recommendations

- 3.10** Notable among the other recommendations of the third ASFC were
- i. Write-off of outstanding debt of PRIs,
 - ii. Organization of User's Association by PRIs in irrigation and drinking water supply schemes,
 - iii. Replacement of ARV Method by Unit area method in respect of property tax,
 - iv. Fixation of floor rate of taxes instead of ceiling limit,
 - v. Abolition of dual authority in granting building permission by ULBs,
 - vi. Rationalization of tax exemption under Assam Municipal Act, 1956 and
 - vii. Abolition of the system of provincialization of local body employees.
- 3.11** Although the above recommendations of the Third ASFC was accepted and ATR finalized on 25-09-2009, they were implemented only partially. However, the recommendations regarding deprovincialization of Panchayats employees was not accepted.

**Fourth ASFC
(2011-12 to 2015-16)**

a) Action Taken on Recommendation for Devolution of Fund.

- 3.12** The Fourth ASFC submitted its report in two parts; the first part covered 2011-12 fiscal. The second part covered the remaining four years from 2012-13 to 2015-16. For the first year 2011-12, the Commission recommended 14 percent of the net proceeds of taxes and duties amounting to Rs.674.60 crore as devolution. Out of this, Rs.33.73 crore was kept aside for incentive fund, Rs.334.28 crores was recommended as

specific purpose grant and the remaining amount of Rs.306.59 crore as Untied fund. In the second report covering four years from 2012-13 to 2015-16, the Assam State Finance Commission recommended 15 percent of the net proceeds of taxes and duties levied and collected by the State amounting to Rs.4165.62 crore as devolution. Out of this, Rs.2173.62 crore was recommended as specific purpose grant and the balance amount of Rs.1992.00 crore was earmarked as Untied Fund. The annual phasing of the recommended amount and its rural- urban divide is indicated in Table- 3.2 below:

Table- 3.2
Devolution and Grant by Fourth ASFC

(Rs. in Crore)

| Year | Devolution | | | Grant | | |
|--------------|----------------|---------------|----------------|----------------|----------------|----------------|
| | Rural | Urban | Total | Rural | Urban | Total |
| 2011-12 | 222.94 | 83.65 | 306.59 | 120.28 | 214.00 | 334.28 |
| 2012-13 | 243.23 | 91.26 | 334.49 | 332.94 | 217.04 | 549.98 |
| 2013-14 | 320.93 | 120.42 | 441.35 | 332.94 | 207.47 | 540.41 |
| 2014-15 | 399.94 | 150.06 | 550.00 | 332.94 | 206.82 | 539.76 |
| 2015-16 | 484.40 | 181.76 | 666.16 | 334.62 | 208.85 | 543.47 |
| Total | 1671.44 | 627.15 | 2298.59 | 1453.72 | 1054.18 | 2507.90 |

- 3.13** In addition to devolution and specific purpose grant as indicated in Table-3.2 above, the Commission recommended a sum of Rs.264.24 crore as general purpose grant to the GPs at the rate of Rs.3.00 lakh each per year from 2012-13 to 2015-16.
- 3.14** All the recommendations for the year 2011-12 contained in the first report, other than an amount of Rs.33.73 crore representing incentive fund was accepted by State Government and ATR finalised on 13/07/2011. Against Untied Fund of Rs.306.59 crore, an amount of Rs. 217.08 crore was released during the year. Against Specific Purpose grant of Rs.334.28 crore, Rs.232.55 crore was released.
- 3.15** All the recommendations contained in the second part of the report pertaining to four years from 2012-13 to 2015-16 was accepted by the Government and ATR finalised on 07/02/2014. But, unlike the first report, the implementation was not followed up in respect of the second report. Against the recommended Untied Fund of Rs.1992.00 crore only Rs.1051.33 crore was released. Whereas, in respect of Specific Purpose grant only Rs.127.97 crore was released against the recommended amount of Rs.2173.62 crore.

(c) Action Taken on Other Recommendations

- 3.16** By and large, the other major recommendations of the Fourth ASFC are listed below:
- i. Outstanding State Govt. loan against PRIs and ULBs to be written off,
 - ii. One time settlement of HUDCO loan outstanding against ULBs,
 - iii. Revised rate of remuneration to elected members of PRIs,
 - iv. Transfer of registration of birth and death to local bodies,
 - v. Levy of property tax based on Unit Area Method,
 - vi. To extend revised scales of pay to ULBs employees w.e.f. 01-04-2009,
 - vii. Creation of permanent SFC cell in the Finance Department,
 - viii. Synchronization of the award period of Central and State Finance Commission.
- 3.17** The above recommendations of the Commission were accepted by the Government and some of them have already been implemented.
- 3.18** The revised rate of remuneration to elected representatives of the PRIs had already been finalized. The revised scales of pay to ULBs employees had been extended but with prospective effect. The ULBs are gradually shifting to Unit Area Method in the matter of property tax. A temporary SFC cell had been set up in Finance Department which requires needs to be strengthened.
- 3.19** Apart from the above recommendations, the Fourth ASFC in a supplementary report recommended (i) Appropriate staffing pattern for Panchayat and Municipalities and (ii) Provincialisation of Panchayat employees. The recommendations regarding staffing pattern of PRIs and ULBs was accepted by Government with a few modifications. However, it is yet to be implemented. In regard to provincialisation, the present procedure is that only a certain number of posts of panchayats employees have been provincialised. The posts of employees of ULBs are not provincialised. This has created an anomalous situation. The Fourth ASFC recommended against the existing practice of provincialisation of the posts of Panchayat employees on the ground that this would affect the autonomy of the local bodies and that, the elected representatives of the Panchayats would have no control over the provincialised staff. However, the Government decided to continue provincialisation in respect of Panchayat employees.

**Fifth ASFC
(2016-17 to 2019-20)**

(a) Action Taken on Recommendations regarding devolution of Fund

- 3.20** The Fifth ASFC, for the first time, made an assessment of the requirements of the Excluded Areas and recommended devolution of fund to them as well. They recommended approximately 14 percent of the net proceeds of taxes and duties levied and collected by the State Government amounting to Rs.6679.87 crore during the award period covering four years beginning from 2016-17. Out of this amount, Rs.4748.70 crore was allocated to the Normal Areas and Rs.1931.17 crore to the Excluded Areas based on their needs as assessed by the Commission. The allocation of the Normal Areas consisted of Rs.3356.83 crore as earmarked grant and the balance amount of Rs.1391.87 crore as Untied Fund. Similarly, the components of earmarked grant and Untied Fund for the Excluded Areas was Rs.1880.32 crore and Rs.50.85 crore respectively. The annual phasing of the recommended amount between the Normal and Excluded Areas and also its rural- urban bifurcation is indicated in Table- 3.3 below:

**Table- 3.3
Devolution and Grant by Fifth ASFC**

(Rs. in Crore)

| Year | Devolution | | | Grant | | |
|-------------------------------|---------------|---------------|----------------|----------------|----------------|----------------|
| | Rural | Urban | Total | Rural | Urban | Total |
| A. Normal Areas | | | | | | |
| 2016-17 | 135.29 | 165.46 | 300.75 | 493.21 | 359.78 | 852.99 |
| 2017-18 | 141.38 | 188.09 | 329.47 | 472.66 | 362.94 | 835.60 |
| 2018-19 | 148.13 | 214.07 | 362.20 | 471.46 | 360.86 | 832.32 |
| 2019-20 | 155.59 | 243.86 | 399.45 | 474.71 | 361.21 | 835.92 |
| Total-A | 580.39 | 811.48 | 1391.87 | 1912.04 | 1444.79 | 3356.83 |
| B. Excluded Areas | | | | | | |
| 2016-17 | - | 9.93 | 9.93 | 376.06 | 94.01 | 470.07 |
| 2017-18 | - | 11.59 | 11.59 | 376.06 | 94.01 | 470.07 |
| 2018-19 | - | 13.54 | 13.54 | 376.07 | 94.02 | 470.09 |
| 2019-20 | - | 15.79 | 15.79 | 376.07 | 94.02 | 470.09 |
| Total- B | - | 50.85 | 50.85 | 1504.26 | 376.06 | 1880.32 |
| Grand Total (A+ B) | 580.39 | 862.33 | 1442.72 | 3416.30 | 1820.85 | 5237.15 |

- 3.21** All the above recommendations of the Fifth ASFC were accepted by the Government and ATR finalised on 22.05.2017. However, the implementation needs further progress. Against the recommended devolution of Rs.1391.87 crore for Normal Areas, an amount of Rs.585.06 crore has been released till the end of 2018-19 fiscal. Against the recommended grant of Rs.3356.83 crore only an amount of Rs.27.50 crore has been released till now. In respect of the Excluded Areas, against

the recommended devolution of Rs.50.85 crore, an amount of Rs.41.72 crore has been released during the first three years. Against the recommended grant of Rs.1880.32 crore only Rs.454.27 crore has been released so far. For utilisation of the balance amount of recommended grant both for the Normal and Excluded Areas, only the terminal year 2019-20 is left and it would be hardly possible to utilize the balance amount in a single year.

(b) Action Taken on Other Recommendations

3.22 Other important recommendations of the Fifth ASFC are summarized below:

- i. Setting up of a permanent SFC cell in Finance Department and Similar Cells in Panchayat and Rural Development Department and Urban Development Department.
- ii. Framing of Financial Management Rules for Panchayats and Municipalities.
- iii. Devolution of Functions, Functionaries and Fund to PRIs and ULBs to be completed within 60 days.
- iv. The measures suggested to improve financial accountability of PRIs and ULBs particularly in respect of observations made in the Supplementary Audit conducted by the CAG in the matter of maintenance of Cash book, Asset Register, preparation of Budget, submission of UCs and absence of Internal Audit.
- v. Merger of DRDA staff with ZP and Block staff with AP.
- vi. Allotment of Government land for office building and staff quarter of local bodies.
- vii. Write off of outstanding loans of PRIs to government.
- viii. The Assam Panchayat (Financial) Rules to be amended and Bye Laws to be framed.
- ix. Directorate of Audit Local Fund to be suitably strengthened.
- x. Outsourcing and PPP model to be adopted by ULBs for expenditure compression.
- xi. The Assam Local Self Government Fiscal Responsibility Act, 2011 to be implemented.
- xii. Emphasis on arrear revenue collection by the ULBs.
- xiii. Vehicle parking areas to be identified and fees collected by ULBs.
- xiv. ULBs to be authorized to issue building construction permission.
- xv. Track rent to be levied by ULBs on all service providers.
- xvi. Advertisement and Hoarding tax to be levied by all ULBs.
- xvii. PRIs and ULBs to play pro-active role in controlling menace of illicit liquor.
- xviii. The need for Ombudsman at district level.
- xix. DDOs to be made responsible for timely submission of UCs.

- xx. The issue of a local Body Supplement in the Finance Accounts should be taken up with the CAG.
- xxi. Local Bodies should prepare their budget in the formats prescribed by the CAG.
- xxii. Account/ Auditing norms laid down by the CAG shall be followed by the Primary Auditor.
- xxiii. Relevant Rules to be framed to incorporate the provisions of TG&S by the CAG.
- xxiv. The Annual Technical Inspection Report of the DALF should be placed before the Assam Legislative Assembly.
- xxv. The Nodal department to regularly pursue with the local bodies for submission of UCs.

3.23 The above recommendations of the Fifth ASFC have been accepted by the Government and some of them have been implemented and some others are under active consideration. In order to ensure effective implementation of ASFC reports, it is first of all necessary to strengthen the nodal Directorates of Municipal Administration and Panchayat and Rural Development so that they can closely monitor take up the issues with the Government in a time bound manner. Similarly, the Directorate of Audit Local Fund needs suitable strengthening so that transparency and accountability in the functioning of local bodies can be ensured. More importantly, the SFC Cell in the Finance Department need to be enlarged and strengthened and placed on a permanent footing so that they can coordinate effectively.

3.24 A review of the status of implementation of previous ASFC reports clearly brings out one fact that even the accepted recommendations of the SFCs are not fully implemented. In this context, the Twelfth Finance Commission vide Para - 8.29 of their report observed that “The convention established at the national level of accepting the principal recommendations of the Finance Commission, without modification, however, is not being followed in the States. Often, even the accepted recommendations are not fully implemented, citing revenue constraints and this defeats the very purpose of constituting the ASFCs. This situation needs a change.” They further followed this observation with a recommendation at Para - 8.55(V) that the convention established at the national level of accepting the principal recommendations of the Finance Commission, without modification, should be followed at the State level in respect of SFC reports.

3.25 What is necessary, therefore, is that SFC report should be readily available to the Central Finance Commission, when the latter is constituted, so that an assessment of the State’s need could be made by the CFC on the basis of some uniform principles.

CHAPTER - 4

Review of State Finances

Introduction

- 4.1** The Terms of Reference (ToR) of the Commission stipulates that in making its recommendations, the Commission shall have regard, among other considerations, to the objective of balancing the receipt and expenditure on revenue account of both the local bodies as a whole and the State Government and each local body. Further, the Commission is asked to look into the resources of the State Government and the demands thereon, in particular, the expenditure on maintenance of law and order, civil administration, pension, debt servicing including the debt servicing on behalf of local bodies and other committed expenditure and the need to guarantee adequate surplus on revenue account for capital investment and the commitment for maintaining fiscal targets as per the Assam Fiscal Responsibility and Budget Management (Amendment) Act, 2011.
- 4.2** Assam is the gateway to North East India and shares common borders with six NE States and also with the State of West Bengal having inter-State borders measuring about 2743 KM. That apart, it also shares international boundaries measuring about 533 KM with Bangladesh and Bhutan. The State also serves as the launching pad for unfolding the vision of the Act East Policy of the Central Government being closer to, and having land connectivity, with most of the South East Asian Countries.
- 4.3** Assam, and for that matter, the entire North East with its rich mosaic of diversity and confluence of various cultures, languages, customs, traditions and cuisines and with its unique geographical features presents a true picture of “Unity in Diversity”. But unfortunately, the diversity had taken a heavy toll on the economy and finances of the State. The presence of a pluralistic society having social, cultural, religious and ethnic diversity coupled with its geographical isolation have had an adverse impact on the finances of the State. In order to fulfill the hopes and aspiration of these diverse communities, thinly spread over vast stretches of land, a larger than required administrative structure had to be set up at a great cost to the State exchequer. This indicates the multi-dimensional complexities and challenges that confront the State Government accompanied by heavy financial burden annually.
- 4.4** Against this back drop, the economy of the State has, no doubt, been growing over the years but the growth has not been commensurate with

the need to uplift the life and living standard of the people. As per quick estimates, the Gross State Domestic Product (GSDP) at current prices during 2017-2018 is Rs.278710.00 crore registering a growth of 9.59% over the previous year. In per capita terms, it is Rs.82203.00 representing a growth of 8.4% over the previous year. In the same period, Gross National Product (GNP) at current prices is Rs.16627585.00 crore and in per capita terms it is Rs 111782.00. In contrast, the per capita GSDP of the State is much lower at Rs. 82203.00

- 4.5** The economy of the State is basically agrarian at a subsistence level. The contribution of agriculture and allied services in GSDP is higher than all India average and it supports nearly 75% of States population. Next to agriculture and allied sector, service sector plays a vital role in the composition of GSDP. However, service sector in Assam is mainly composed of low value addition services. The high value addition service like IT services, banking service, medical/eco tourism etc are almost non-existent in Assam. The industrial and manufacturing base of Assam is also extremely low. Banking activities in the State are not only inadequate; the credit-deposit ratio of the State is 42.60% against the national level of 75.64%. Being a land-locked State, its development has been handicapped by geographical remoteness, transport bottleneck, poor infrastructure accompanied by large scale devastation due to periodical floods and erosion. Above all, the prolonged insurgency situation prevailing in the State for a long time now has hampered the economic development to a great extent. As a result, the benefits of economic reforms and liberalisation that have accrued to the rest of India seem to have eluded Assam. The State is lagging behind all India average in most of the socio-economic and human development indices. Hence, the immediate task before the State Government is to step up investment in social and economic sectors so as to catch the national average and more importantly with the best performing states, in all parameters of socio economic development.

a) Critical Analysis of State Finances

- 4.6** As per the template suggested by the 13th Finance Commission, SFCs are required to make a review of State Finances over a period of five years. However, having regard to the volatile nature of State finances marked by frequent ups and downs, it is considered essential to take a long term view so that the problems can be identified accurately. For the sake of convenience, the analysis is split over a period of five years making the periods synchronal with that of the Central Finance Commissions.

4.7 Against the economic back drop briefly stated in the preceding paragraphs, the State Finances had witnessed several ups and downs since the beginning of the current century and the down slide that started in the nineties continued unabated till the end of financial year 2004-05. As a matter of fact, during the five years 2000-05 revenue expenditure of the State far outstripped the revenue receipts including transfer of fund from the Central Government. This unbridled growth of revenue expenditure had inevitably led to widening of both revenue deficits and fiscal deficit, particularly revenue deficit on non-plan account. The overall financial scenario during the period under consideration was marked by acute ways and means difficulties faced by the State Government followed by unauthorized over draft with the Reserve Bank of India and eventual suspension of State Government transactions by the RBI. During that period, the RBI had imposed ban on State Govt. payment with unfailing regularity. For instance, the State Govt. account was in over draft for 294 days in Financial Year 2000-01 and for 129 days in Financial Year 2004-05. This indicates the enormity of the problem. Table - 4.1 below, summarizes the fiscal profile of the State during 2000-05.

Table- 4.1
Assam's Revenue and Fiscal Deficit

(Rs. in Crore)

| Year | Revenue Deficit (-) Surplus (+) | Non-Plan Revenue Deficit | Post Devolution NPRD Projected by 11 th FC | Fiscal Deficit | Fiscal Deficit as % of GSDP |
|--------------------------|------------------------------------|--------------------------|---|--------------------|-----------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 2000-01 | (-) 779.48 | (-)1269.06 | (-) 110.68 | (-) 1539.96 | (-) 4.18 |
| 2001-02 | (-) 881.38 | (-)1310.55 | 130.76 | (-) 1448.14 | (-) 3.78 |
| 2002-03 | (-) 319.16 | (-) 1099.30 | 536.69 | (-) 927.70 | (-) 2.14 |
| 2003-04 | (-) 684.89 | (-) 1449.21 | 958.10 | (-) 1393.98 | (-) 2.95 |
| 2004-05 | (-) 291.88 | (-) 1386.30 | 1460.75 | (-) 2057.46 | (-) 3.92 |
| Total 2000-05 | (-) 2956.79 | (-) 6514.42 | 2995.62 | (-) 7367.24 | (-) 3.39 |

Source: Finance Accounts compiled by C&AG Report of 11th Finance Commission

4.8 The above Table indicates that State Finances virtually took a nose dive in 2000-01 and it continued unabated till the end of financial year 2004-05. During 2000-01, the deficit on revenue account was Rs. 779.48 crore and ended up at Rs. 291.88 crore in 2004-05. However, the overall deficit on revenue account does not reflect the true picture, because large amount of Central Plan grant which are booked as receipt under revenue account while the corresponding expenditure takes place in the capital account. Therefore, non-plan revenue deficit reveals the actual position. The non-plan revenue deficit which was Rs 1269.06 crore in 2000-01, gradually escalated to Rs 1386.30 crore in 2004-05. The most distressing feature

was the high proportion of revenue deficit as a percentage of fiscal deficits. It indicates a declining trend in capital expenditure and that borrowings were being used to finance consumption expenditure. It may be mentioned that the period under consideration was covered by the award of the 11th Finance Commission which projected Assam at non-plan revenue surplus of Rs.2995.62 crore as shown at col. 4 of the above table. However, the actual position that emerged after finalization of account was that Assam had non-plan revenue deficit of Rs 6514.42 crore during that period as shown in col.3 of the above Table. Thus the difference of Rs. 9490.04 crore between Col.3 and Col.4 remained as uncovered gap which had severely impacted State Finances during that period.

4.9 In the wake of repeated budgetary imbalances that started in the late nineties and persisted upto 2004-05, the State Government was compelled to undertake several fiscal reform programmes which included. (i) ban on provincialisation of private institutions, (ii) rationalization of man power in government sector, (iii) ban on creation of new posts, (iv) tax reforms, (v) revision of user charges, (vi) power sector reforms and (vii) reform of PSU. This was followed by the Medium Term Fiscal Reform Programmes (MTFRP) as recommended by the 11th Finance Commission and also enactment of the Assam Fiscal Responsibility and Budget Management Act, (AFRBM) 2005.

4.10 The above fiscal reform measures adopted by the State Government started yielding results from 2005-2006 onwards. As a matter of fact, a visible turnaround was witnessed in the fiscal scenario of the State from financial year 2005-2006. In that year, revenue and fiscal deficits were not only wiped out but became comfortably positive. This trend continued for the next three years upto 2008-2009. However, the position again started deteriorating from 2009-2010. The fiscal profile of the State during the quinquennium 2000-2005 is summarized in the Table- 4.2 below:

Table-4.2
Assam's Fiscal Profile

(Rs. in Crore)

| Year | Revenue Deficit (-) Surplus (+) | NPRD Surplus(+) Deficit(-) | Post Devolution NPRD Projected by 12 th FC | Fiscal Deficit | Fiscal Deficit as % of GSDP |
|---------|---------------------------------------|----------------------------------|---|-------------------|-----------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 2005-06 | (+)1509.08 | (+)281.17 | (-)305.67 | (+)355.71 | (+)0.60 |
| 2006-07 | (+)2210.42 | (+)156.25 | (+)29.83 | (+)711.39 | (+)1.10 |
| 2007-08 | (+)2580.76 | (+)613.18 | (+)155.86 | (+)790.39 | (+)1.11 |
| 2008-09 | (+)3833.71 | (+)1492.76 | (+)674.49 | (+)1406.79 | (+)1.73 |

| | | | | | |
|------------------------|-------------------|-----------------|-------------------|------------------|----------------|
| 2009-10 | (+)1347.71 | (+)2447.05 | (+)1312.21 | (-)4043.42 | (-)4.37 |
| Total 2005-2010 | (+)8786.26 | (+)86.51 | (+)1866.72 | (-)779.14 | (-)0.17 |

Source: Finance Account, Report of 12th Finance Commission

4.11 It is evident from the above table that fiscal parameters which were all negative till the end of financial year 2004-05, started showing improvement from 2005-06 onwards. In that year, overall revenue account and non-plan revenue account showed a surplus of Rs.1509.08 and Rs.281.17 crore respectively. Similarly, fiscal deficit of the previous year turned to a comfortable surplus of Rs.355.71 crore. This favorable trend continued for the next three years upto 2008-09. However, the next year 2009-10 the position was reversed again and the non-plan revenue deficit and fiscal deficit went up to an unprecedented level of Rs.2457.00 crore and Rs.4043.00 crore respectively. Fiscal deficit as a percentage of GSDP stood at 4.37. It exceeded the limit of 3.5% prescribed in the FRBM Act. More importantly, it even exceeded the target of 4% fixed by GoI for extending a stimulus package of enhanced borrowing of the State. This heavy down slide was primarily accountable to revision of pay and pension of State Government employees following the recommendations of the 7th Assam Pay Commission. Incidentally, the period under consideration was synchronous with the 12th Finance Commission. As assessed by the 12th FC, the State Government was expected to have a non-plan revenue surplus of Rs.1866.72 crore at the end of this period as shown at Col - 4 of the above table. However, as per accounts booked by the Accountant General, Assam the period ended with a non- plan revenue surplus of Rs.86.51 crore shown at Col - 3. This indicates a deterioration of Rs.1780.21 crore over the assessment of 12th FC.

4.12 The next five year period 2010-15 was contemporaneous with that of the 13th Finance Commission which assessed Assam as a post devolution revenue surplus State. But belying the assessment of 13th FC, the deficit syndrome that prevailed in 2009-10 persisted in 2010-11 as well albeit with less severity. The non- plan revenue deficit which was Rs.2457.00 crore in the previous year came down to Rs.680.11 crore in 2010-11. Similarly, fiscal deficit which was 4.37% of GSDP the previous year dropped down to 1.77% the next year. It is evident that the award of the 13th FC failed to bring any appreciable relief to State Finances particularly during the first year 2010-11. The budgetary imbalances witnessed during the period was mainly accountable to the recurring impact of pay and pension revision as per the recommendations of the 7th Assam Pay Commission, 2008. However the 13th FC did not take into account this additional financial burden in their assessment of revenue

expenditure. The next two years 2011-12 and 2012-13 showed non-plan revenue surplus amounting to Rs.709.82 and Rs.105.29 crore respectively. The non-plan revenue deficit surfaced once again during 2013-14 and 2014-15 amounting to Rs.1006.84 crore and Rs.4049.98 crore respectively. The fiscal profile of the State during the period 2010-15 is summarised in Table - 4.3 below:

Table - 4.3
Fiscal Profile of Assam

(Rs. in Crore)

| Year | Revenue Deficit(-) Surplus(+) | NPRD(-) Surplus(+) | Post devolution NPRD projected by 13 th FC | Fiscal Deficit | Fiscal Deficit as % of GSPD |
|--------------------------|----------------------------------|-----------------------|--|--------------------|-----------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 2010-11 | (+)53.10 | (-)680.11 | (+)2480.00 | (-)1990.58 | (-)1.77 |
| 2011-12 | (+)926.83 | (+)709.82 | (+)1466.00 | (-)1646.08 | (-)1.31 |
| 2012-13 | (+)1554.04 | (+)105.29 | (+)986.00 | (-)1516.51 | (-)1.09 |
| 2013-14 | (+)222.90 | (-)1006.84 | (+)2774.00 | (-)3782.30 | (-)2.44 |
| 2014-15 | (-)896.67 | (-)4049.98 | (+)5015.00 | (-)5429.52 | (-)3.16 |
| Total 2010-15 | (+)1860.20 | (-)4921.82 | (+)10489.00 | (-)14364.99 | (-)1.95 |

Source: Finance Account, Report of 13th FC

- 4.13** A casual look into Col - 3 of the above table reveals that non-plan revenue deficit was Rs.680.11 crore in 2010-11 and it went up to Rs.4049.98 crore in 2014-15. However, non-plan revenue account showed remarkable improvement in the next two years and even became positive but again started to decline from 2013-14 onwards. In the same period, fiscal deficit as percentage of GSDP went up from 1.77 in 2010-11 to 3.16 in 2014-15. The cumulative non-plan revenue deficit at the end of this five year period was Rs.4921.82 crore. This happened despite the fact that State's own tax and non-tax revenue taken together has shown an improvement of about Rs.5008.00 crore over the assessment of the 13th Finance Commission. On the contrary, State's share of Central taxes went down by Rs.909.00 crore and non-plan revenue expenditure far exceeded the assessment of 13th FC by Rs.25919.00 crore. It appears from Col - 4 of the above table that State Government was expected to have a non-plan revenue surplus of Rs.10489.00 crore during this period. However, as per actual account the period ended with non-plan revenue deficit of Rs.4921.82 crore as shown at Col - 3. This indicates an overall deterioration of Rs.15410.82 crore over the assessment of the 13th FC which had virtually thrown State Finances out of gear during that period.

- 4.14** As stated earlier, a perceptible change has been witnessed in the financial scenario of the State since the enactment of the Fiscal Responsibility and Budget Management Act, 2005 and its subsequent amendment thereafter which immensely helped in bringing all deficit indicators under control. However, the fillip given by fiscal reform measures undertaken by the State Government appeared to be short lived and fiscal uncertainties began to surface again during 2013-14 and 2014-15.
- 4.15** The next five year period 2015-20 is covered by the award of 14th FC. Starting with FY 2015-16, the State Finances witnessed several important changes in the fiscal regime. These include the impact of 14th FC award on the flow of funds from the Centre to the State, abolition of Planning Commission and subsequent changes in the funding pattern of Centrally Sponsored Schemes, discontinuance of the privilege of special category status enjoyed by the State since 1969. This was followed by implementation of GST in July, 2017. In the transitional period it would be difficult to make an accurate analysis of the probable impact of all these changes on the finances of the State. It will take some time for a clear picture to emerge.
- 4.16** In the first place, although the 14th FC had radically enhanced the share of the States in Central divisible pool from 32% during 13th FC period to 42% now, this failed to bring about any material improvement for Assam. This was due to the fact that percentage share of Assam in the central divisible pool came down from 3.628 during the 13th FC to 3.311 during 14th FC. This has happened because the 14th FC in making their recommendations has not distinguished between Special Category States and other States and unlike the previous FCs they accorded no preferential treatment for such States. Nevertheless, they recognized the unique features of North-East and Hill States and emphasized the need for having a new institutional arrangement with special focus on these States.
- 4.17** Second and most distressing feature relating to the follow up action on 14th FC award is that, based on actual collection, release of the share of Central taxes to Assam during the first 4 years and that anticipated for the final year is far below the amount as recommended by the 14th FC. The Table - 4.4 below Summaries the year-wise position of actual release by GoI against the amount recommended by 14th FC.

Table – 4.4
Assam Share of Central Taxes.

| (Rs. in Crore) | | | |
|----------------|--|---------------------------|------------|
| Year | As recommended by 14 th FC | Amount released by GOI | Short fall |
| 2015-16 (Act) | 19244.00 | 16784.88 | 2459.12 |
| 2016-17 (Act) | 22200.00 | 20188.64 | 2011.36 |

| | | | |
|----------------|------------------|------------------|-----------------|
| 2017-18 (Act) | 25661.00 | 22301.55 | 3359.45 |
| 2018-19 (Act) | 29687.00 | 25215.85 | 4471.15 |
| 2019-20 (BE) | 34386.00 | 27964.89 | 6421.11 |
| 2015-20 | 131178.00 | 112455.81 | 18722.19 |

Source: Report of 14th FC, Finance Account.

- 4.18** It is evident from the above Table that actual shortfall in receipt of the share of Central taxes upto 2018-19 is about Rs.12301 crore against the assessment made by 14th FC. The budget estimate of GoI for the year 2019-20 is Rs.27964.89 crore. If this amount is taken as the anticipated release of the year, the estimated shortfall will be Rs.6421.11 crore. Thus the overall shortfall over the assessment of 14th FC totalled to Rs.18722.19 crore. It may be recalled that the 14th FC has worked out the post – devolution revenue surplus of Assam at Rs.2171.00 crore. Given this shortfall of Rs.18722.00 crore, the overall deterioration during the five year period is Rs.16551.00 crores. This is one of the main reasons for the acute financial imbalance of the State Govt.
- 4.19** Another notable feature in the dispensation of 14th FC was that, for the first time, they did not make any recommendation for sector specific and State Specific grant to deficient State for the purpose of upgradation of physical infrastructure. For instance, 13th FC recommended for Assam a sum of Rs.1982.50 crore as upgradation grant consisting of Rs.1082.50 crore as Sector specific grant. Rs.600.00 crore State specific grant and Rs.300.00 crore as incentive grant. The discontinuance of this practice has badly affected Assam as it is a deficient State in terms of physical infrastructure.
- 4.20** Again, in contrast to the recommendations of earlier FCs, the grant to PRIs as recommended by the 14th FC was intended for GPs only, which are directly responsible for the delivery of basic Services, without any share for the upper levels. It was left to the State Government to take care of the needs of the other levels of ZP and AP. This will inevitably throw additional financial burden on the State.
- 4.21** Finally, in the matter of local body grant to the excluded areas, the 14th FC maintained that they could not recommend grants to areas where parts IX and IXA of the Constitution do not apply, and also where the States have not enacted laws for establishing duly elected Panchayat and Municipalities. However, they expected that Union Government would play a direct role in supporting the development of these areas. Anyway, this is also likely to impose additional financial burden on State finance.
- 4.22** Apart from the disadvantages flowing from the recommendations of the 14th FC, the dismantling of Planning Commission followed by radical

changes in the funding pattern of many Centrally Sponsored Schemes is likely to have severe impact on State finances. In the wake of abolition of plan regime, the block grant against Central assistance for State Plan Schemes which was Rs. 4415 crore in 2014-15 has come down to Rs. 797 crore during 2015-16. The block grant earlier received against State Plan Schemes is now limited only to Central assistance for Externally Aided Projects and Non-Lapsable Pool of Central Resources. The block grant being received by the State during the Plan regime was supposed to be subsumed within the increased devolution recommended by the 14th FC. However, as noted earlier, the hike in devolution from 32% to 42% did not materially benefit Assam as its share in Central divisible pool decreased by 8.74% during the award period of 14th FC.

- 4.23** Assam has witnessed a significant drop in tax collection since implementation of Goods and Services Tax (GST) due to subsummation of several items having higher rates of VAT (Value Added Tax) ranging between 25% to 30% under GST with lower rates of 14%. According to the Accountant General (AG) Assam, out of the collection of the base year 2015-16, an amount of Rs.5986.00 crore is attributable to revenue subsumed under GST. After taking into account compounded growth rate of 14% over the base year, the projected revenue for this year 2017-18 should have been Rs.7779.00 crore. Since the GST was implemented from July, 2017, the projected revenue for 9 months during 2017-18 should have been Rs.5834.00 crore. However, as reported by the AG, Assam, the actual collection during 2017-18 was Rs.4078.00 crore. This indicated a shortfall of Rs.1756.00 crore in 9 months over the projected revenue. Thus, the anticipated shortfall in a full year will be about Rs.2341.00 crore. Looking at the present trend of SGST collection, monthly shortfall is likely to be about Rs.195.00 crore. At present there is a provision to compensate the State Government by the Government of India for loss of revenue arising out of implementation of GST for a period of 5 years. The possibility that after the expiry of the proposed 5 year period of compensation, the State would be able to achieve the pre – GST level of growth is extremely remote. It is therefore, imperative that the Scheme of Compensation be extended beyond the stipulated period of 5 years.
- 4.24** Apart from the financial constraints noted above, the need for providing regular financial assistance to 3 Autonomous Councils in Sixth Schedule Areas, 6 Statutory Autonomous Councils for the ST and 31 ad-hoc Development Councils for the SC and ST, has further aggravated the financial problems of the State as noted below.

Schedule VI Areas – Autonomous Councils

- 4.25** A unique feature of State administration is marked by the presence of a multi-layered administrative set up created to satisfy the hopes and aspirations of people belonging to diverse ethnic groups. Naturally, the presence of people of different ethnicity has necessitated the creation of larger than required administrative set up which has put tremendous pressure on State finances and the reason behind the frequent budgetary imbalances of the State.
- 4.26** The Schedule VI areas of the State consist of 7 administrative districts out of which, 2 hill districts of Karbi Anglong and West Karbi Anglong form the Karbi Anglong Autonomous Council (KAAC), the hill district of Dima Hasao forms the Dima Hasao Autonomous Council (DHAC) and the 4 plain districts of Kokrajhar, Udalguri, Chirang and Baska form the Bodoland Territorial Council (BTC).
- 4.27** The above 3 Autonomous Councils have been set up under the Schedule VI of the Constitution of India. They have been vested with wide powers relating to executive, legislative and judicial functions covering their inherent and entrusted subjects. Their inherent subjects consist of land use, jhum cultivation, primary education, forest, fisheries, market, cattle pound, ferries etc. Apart from their inherent subjects, 30 subjects have been entrusted to KAAC and DHAC by the Government of Assam and 39 subjects to BTC with fund and functionaries. The Constitution empowers the Autonomous Councils to levy and collect certain taxes within their respective jurisdiction. They are also entitled to get a share of royalty on minerals extracted from their respective areas. The budgetary position of the Autonomous Councils based on collection of own revenue from sources allocated to them, grants received from the State Government and expenditure incurred by them on inherent subjects is reflected in Table – 4.5 below:

Table – 4.5
Budgetary Position of Autonomous Councils

(Rs in Crore)

| Particulars | | 2017-18 Actual | 2018-19 RE | 2019-20 |
|----------------|-----------------|----------------|------------|----------|
| A. BTC | | | | |
| 1 | Tax Revenue | 5.88 | 3.00 | 5.00 |
| 2 | Non Tax Revenue | 84.66 | 46.62 | 75.59 |
| 3 | Grant | 170.09 | 2380.26 | 2274.55 |
| 4 | Total Revenue | 260.63 | 2429.88 | 2355.14 |
| 5 | Total Exp | 391.99 | 2416.27 | 2312.63 |
| 6 | Deficit (4-5) | (-) 131.36 | (+) 13.16 | (+)42.51 |
| B. KAAC | | | | |
| 1 | Tax Revenue | 39.41 | 43.63 | 51.02 |
| 2 | Non Tax Revenue | 24.05 | 25.64 | 28.36 |

| | | | | |
|----------------------------|-----------------|-------------------|------------------|------------------|
| 3 | Grant | 163.80 | 164.75 | 157.50 |
| 4 | Total Revenue | 227.26 | 234.02 | 236.88 |
| 5 | Total Exp | 244.06 | 254.18 | 288.33 |
| 6 | Deficit (4-5) | (-) 16.80 | (-) 20.16 | (-)51.45 |
| C. DHAC | | | | |
| 1 | Tax Revenue | 5.68 | 21.14 | 28.41 |
| 2 | Non Tax Revenue | 54.67 | 83.78 | 98.94 |
| 3 | Grant | 3.04 | 3.41 | 3.52 |
| 4 | Total Revenue | 63.39 | 108.33 | 130.87 |
| 5 | Total Exp | 77.76 | 152.65 | 154.89 |
| 6 | Deficit (4-5) | (-) 14.37 | (-) 44.32 | (-)24.02 |
| Grand Total (A+B+C) | | (-) 162.53 | (-) 50.87 | (-) 32.96 |

Source: Budget Documents of the Respective Councils

4.28 It appears from the above Table that the combined revenue deficit of the 3 Autonomous Councils stood at Rs.162.53 crore at the end of financial year 2017-18. Further, it seems that this gap remained uncovered and possibly carried forward to the following year. If this trend persists, the anticipated deficit of the Autonomous Councils during the five year period 2020-25 may be of the order of Rs.1300.00 crore assuming an escalation of 10% per year.

4.29 In addition to the inherent subjects, the State budget provides substantial amount every year for administration of the subjects entrusted to the Autonomous Councils. The budgetary allocation made by the State Government for administration of entrusted subjects during 2019-20 along with the revised estimates of 2018-19 and actual of 2017-18 is shown in Table - 4.6 below. It appears from the table below that the actual expenditure incurred by the State Government during 2017-18 on entrusted subjects amounted to Rs.4118.00 crore.

Table – 4.6
Budgetary Allocation for Entrusted Subjects

(Rs.Crore)

| Year | BTC | KAAC | DHAC | Total |
|--------------|---------|---------|--------|---------|
| 2017-18(Act) | 2739.05 | 919.06 | 459.96 | 4118.07 |
| 2018-19 (RE) | 3381.82 | 1650.76 | 760.10 | 5792.68 |
| 2019-20 (BE) | 3095.72 | 1486.09 | 783.12 | 5364.93 |

Source: State Budget Vols 14, 15, 16

Tribal Autonomous Council

4.30 Apart from the Autonomous Councils under Schedule VI areas, there are another 6 Autonomous Councils constituted under State Legislation for the Schedule tribes dwelling in the Bramhaputra Valley areas. The Tribes covered are Lalung Tiwa, Missing, Rabha Hasong, Thengal Kachari, Deuri and Sonowal Kachari. The infrastructures in these areas are very

poor and needs substantial investment for development. For faster and inclusive growth an all out effort is necessary with their active participation and support. For this purpose, Government of Assam makes separate budgetary allocation for each of these Councils. The budgetary allocation for these 6 Autonomous Councils in the State budget for the current year is shown at Table – 4.7 below. It will be seen from the Table below that the current level of expenditure incurred by the State Government for these 6 Councils is about Rs.234.00 crore per year.

Table – 4.7
Budgetary Support of Autonomous Councils

(Rs. Crore)

| Sl. No. | Name of Autonomous Councils | 2017-18 Actual | 2018-19 RE | 2019-20 BE |
|--------------|-----------------------------|----------------|---------------|---------------|
| 1 | Lalung Tiara | 36.50 | 40.10 | 42.75 |
| 2 | Missing | 72.50 | 79.70 | 99.49 |
| 3 | Rabha Hasong | 54.86 | 60.30 | 74.04 |
| 4 | Thengal Kachari | 18.00 | 25.15 | 26.73 |
| 5 | Deuri | 20.49 | 22.69 | 24.41 |
| 6 | Sonowal Kachari | 31.36 | 36.70 | 40.17 |
| Total | | 233.71 | 264.64 | 307.59 |

Source: State Budget Vol-12

Tribal Development Council

- 4.31** Apart from 3 Autonomous Councils under Schedule VI areas and 6 statutory Autonomous Councils under General Areas, both the Brahmaputra and Barak Valleys of the State are inhabited by large number of other tribes and ethnic groups. All of them have been agitating for autonomy, separate administrative units or even statehood. Eventually Government of Assam has been constrained to create another 31 Development Councils for each of these ethnic groups and provides them with budgetary support as listed against each in Table – 4.8 below. It appears from the Table below that the actual annual financial implication for extending budgetary support to these Development Councils runs to about Rs.105.00 crore.

Table – 4.8
Budgetary Support of Development Councils

(Rs. in Crore)

| Sl. No. | Name of Development Council | 2017-18 Act. | 2018-19 RE | 2019-20 BE |
|---------|-----------------------------|--------------|------------|------------|
| 1 | Barak Valley Hill Tribes | 32.40 | 30.00 | 35.10 |
| 2 | Sarania Kachari | 37.20 | 30.00 | 35.10 |
| 3 | Amri Karbi | 30.00 | 30.00 | 35.10 |
| 4 | Bishnupriya Manipuri | | 0.30 | 0.35 |
| 5 | Maimal | | 0.30 | 0.35 |

| | | | | |
|--------------|------------------------------------|---------------|--------------|---------------|
| 6 | Moran | | 0.30 | 1.35 |
| 7 | Motok | 0.30 | 0.30 | 1.35 |
| 8 | Maria | 0.29 | 0.30 | 0.35 |
| 9 | Tea & Ex-Tea Garden Tribes | | 0.30 | 0.35 |
| 10 | Gorkha | 0.32 | 0.30 | 0.35 |
| 11 | Koch Rajbanchi | 0.37 | 0.30 | 0.36 |
| 12 | Adivasi | 0.32 | 0.30 | 0.35 |
| 13 | Chutia | 0.37 | 0.30 | 0.35 |
| 14 | Nath yogi | 0.32 | 0.30 | 0.35 |
| 15 | Tai Ahom | 0.37 | 0.30 | 0.35 |
| 16 | Mech Kachari | 0.30 | 0.30 | 0.35 |
| 17 | Manipuri | 0.30 | 0.30 | 0.35 |
| 18 | Sadharan Jati Parishad | | 0.30 | 0.35 |
| 19 | Suigpho | 0.30 | 0.30 | 0.35 |
| 20 | Sut | 0.26 | 0.30 | 0.35 |
| 21 | Kumar | 0.30 | 0.30 | 0.35 |
| 22 | Modahi | 0.30 | 0.30 | 0.35 |
| 23 | Hajong | 0.30 | 0.30 | 0.35 |
| 24 | Chaodang | | 0.30 | 0.35 |
| 25 | Hindi Speaking | 0.26 | 0.30 | 0.35 |
| 26 | Bengali Speaking | 0.26 | 0.30 | 0.35 |
| 27 | Karbi People Outside Karbi Anglong | 0.29 | 0.30 | 0.35 |
| 28 | Jolha | | 0.30 | 0.35 |
| 29 | Goria | | 0.30 | 0.35 |
| 30 | Barman Dimasa Kachari | 0.26 | 0.30 | 0.35 |
| 31 | Scheduled Caste | | 0.30 | 0.35 |
| Total | | 105.39 | 98.40 | 117.12 |

Source: State Budget Vol. – 12

- 4.32** Given above the salient features of State finances since the abolition of Planning regime, discontinuance of Special category Status, introduction of GST, loss of revenue from entry tax which has been subsumed under GST and the fall out of 14th Finance Commission dispensations, the net budgetary position of the State for the 5 year 2015-20, immediately preceding our reference period, is summarized in Table – 4.9 below. Incidentally, this period, is covered by the award of 14th Finance Commission and the variation from their assessment is shown at Col - 3. The first 3 years from 2015-16 to 2017-18 show the actual position as per accounts compiled by the C & AG. The next year 2018-19 is as per preliminary actual now finalised by the A.G, Assam. The year 2019-20 is projected based on the preliminary actual of the previous year.

Table – 4.9
Net Budgetary Position

| (Rs. Crore) | | | | | |
|-------------|------------------------------------|---|--|----------------|-----------------------------|
| Year | Revenue Deficit (-) Surplus (+) | Non Plan Rev Deficit (-) Surplus (+) | Post Devolution Rev, Deficit projection by 14 th FC | Fiscal Deficit | Fiscal Deficit as % of GSDP |
| 2015-16 | (+) 5446.28 | (+) 5387.58 | (-) 2191.00 | (+)3005.46 | (+)1.3 |
| 2016-17 | (-) 142.92 | (+) 2846.84 | (-) 1188.00 | (-)6125.77 | (-)2.4 |

| | | | | | |
|--------------------------|-------------------|--------------------|--------------------|------------|---------|
| 2017-18 | (-) 3110.56 | (-) 3110.56 | (+) 210.00 | (-)8839.13 | (-)3.17 |
| 2018-19 | (+)4505.78 | (+)4505.78 | (+) 1953.00 | (-)5478.93 | (-)1.79 |
| 2019-20 | (+)1975.27 | (+)1975.27 | (+) 3387.00 | (-)9263.54 | (-)2.75 |
| Total 2015-20 | (+)8673.85 | (+)11604.91 | (+) 2171.00 | - | - |

Source: Finance Accounts, Report of 14th Finance Commission.

- 4.33** It appears from Col-4 of above Table that during 2015-16 the 14th Finance Commission assessed post-devolution revenue deficit of the State at Rs.2191 Crore. However, the actual position that emerged now shows a post – devolution revenue surplus of Rs.5387.58 crore recording an improvement of Rs.7578.58 crore. This has happened because as against the projected revenue expenditure of Rs.38403.00 crore by 14th FC, the actual expenditure incurred was Rs.27576.00 crore marking an improvement of Rs.10827.00 crore. Further an amount of Rs.3330.00 crore received as non plan grant from the Centre was not taken into account in the assessment of FC. Thus, the overall improvement stood at Rs.14157.00 crore. On the contrary, there was shortfall in collection of State taxes and State share of Central taxes to the tune of Rs.6579.00 crore from the assessment of the FC. Thereby, the overall improvement was limited to Rs.7578.00 crore.
- 4.34** Similarly during the next year 2016-17, the non plan revenue deficit assessed by the 14th FC was Rs.1188.00 crore as against this the actual position that emerged was a revenue surplus of Rs.2846.84 crore recording an improvement of Rs.4034.00 crore. This was due to decrease in revenue expenditure by Rs.7012.00 crore from Rs.42941.00 crore as assessed by the FC to Rs.35929.00 crore. Besides that an amount of Rs.2154.00 crore was received as non plan grant from the Centre resulting in an overall improvement of Rs.9166.00 crore. However, collection of State taxes and share of Central taxes went down by Rs.5132.00 crore from the assessed level of the FC. As such the overall improvement was limited to Rs.4034.00 crore.
- 4.35** The State was assessed revenue surplus of Rs.210.00 crore during FY 2017-18 by the 14th FC. However, the actual position that emerged now is a revenue deficit of Rs.3110.56 crore resulting in a deterioration of Rs.3320.56 crore from the assessed level. This has happened because collection of State taxes and share of Central taxes went below the assessment of FC by Rs.10879.00 crore. On the expenditure side assessed revenue expenditure by the FC was Rs.48006.00 crore, since plan non plan distinction was eliminated from that year the total revenue expenditure was Rs.54896.00 crore which exceeded the target by Rs.6890.00 crore. Thus, total deterioration was Rs.17769.00 crore.

However grant received from the Centre during the year was Rs.14449.00 crore thereby limiting the overall deterioration to Rs.3320.00 crore.

- 4.36** The State was assessed revenue surplus of Rs.1953.00 crore during 2018-19 by the 14th Finance Commission. The actual for 2018-19 has not been furnished by the Accountant General, Assam as yet. However, as per preliminary actual submitted by the AG, the year is expected to close with a revenue surplus of Rs.4506.00 crore marking an improvement of Rs.2553.00 crore over the assessment of 14th FC. This is so because collection of State taxes and share of Central taxes are expected to be less by Rs.6250.00 crore. Revenue expenditure is likely to exceed the assessed level by Rs.5314.00 crore. This heavy down slide is somewhat compensated by grant of Rs.14117.00 crore received from the Centre thereby marking an overall improvement of Rs.2553.00 crore.
- 4.37** During the terminal year of 14th FC 2019-20, the State was assessed revenue surplus of Rs.3387.00 crore. However, as per present indication the year is expected to close with a revenue surplus of Rs.1975.00 crore resulting in a deterioration of Rs.1412.00 crore over the assessment of 14th FC. Collection of State taxes and share of Central taxes are expected to go down by Rs.10857.00 crore whereas revenue expenditure is likely to over strip by Rs.5660.00 crore. Anticipated grant from Centre is Rs.15105.00 crore. Thus, overall deterioration is pegged at Rs.1412 crore. The differences between the assessment of 14th FC and the present position are summarized at **Annexure-4.1**.

Forecast of State Revenue and Expenditure

- 4.38** On the basis of foregoing analysis of State finances and based on the preliminary actual of 2018-19, the pre-devolution Balance from Current Revenue (BCR) has been worked out for the reference period 2020-21 to 2024-25. For the purpose of projection, the base year adopted is the preliminary actual of 2018-19 even though the ToR requires us to adopt 2016-17 as the base year. It is considered that the latest available actual will give a better indication of the recent developments like the impact of GST and stoppage of plan funds on State finances. Pertinent to mention that, BCR gives a fair indication of State's financial health and its ability to design an appropriate fiscal package. For the purpose of estimating the BCR, State's revenue consists of its own tax revenue, non-tax revenue, share of Central taxes and grants from the Centre. Whereas, its revenue expenditure consists of salary and wages of government employees including teachers, pension of retired employees, interest payment on outstanding debt and other expenditure on General, Social and Economic Services for running the administration. Net budgetary position of the State from 2014-15 to 2019-20 is shown at **Annexure-4.2**. The details of

the State's tax and non-tax revenue including share of Central Taxes is shown at **Annexure-4.3**.

Revenue Receipts Own Tax Revenue

- 4.39** By and large, State's own tax revenues are collected from the following sources 1. Sales Tax (VAT), 2. Agricultural Income Tax 3. Profession etc. Tax 4. Land Revenue, 5. Stamps & Registration 6. State Excise Duty 7. Motor Vehicle Tax 8. Passengers & Goods tax (including Entry tax) 9. Electricity Duty 10. Other Taxes & Duties and 11. State Goods & Service Tax (SGST).
- 4.40** As stated earlier, the base year adopted for projection is the preliminary actual of 2018-19. As reported by the Accountant General, the aggregate collection from State taxes during 2018-19 was Rs.15937.00 crore recording a growth of 20% over the previous year's collection of Rs.13215.00 crore. However, for the purpose of projection an annual growth of 10% is assumed over the base year 2018-19. Incidentally, this is the rate of growth assumed by the State Government in formulating the Medium Term Fiscal Plan (MTFP). Passengers & Good Tax has been projected net of Entry Tax since abolished. In case of SGST an annual growth of 14% is assumed in conformity with the rate adopted by Government of India, for the purpose of calculation of GST compensation to the States. Tax-wise actual collection during 2017-18 and projection till 2024-25 assuming the above annual growth rate is shown at Table - 4.10 below:

**Table – 4.10
State's Own Taxes**

| (Rs. in crore) | | | | | | | | |
|-----------------------------------|--------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Item | 2017-18 Act. | 2018-19 Pre Act | 2019-20 Est. | 2020-21 Est. | 2021-22 Est. | 2022-23 Est. | 2023-24 Est. | 2024-25 Est. |
| 1.AIT | 13.52 | 7.85 | 8.64 | 9.50 | 10.45 | 11.49 | 12.64 | 13.91 |
| 2.Prof. Tax | 193.38 | 232.02 | 255.22 | 280.74 | 308.82 | 339.70 | 373.67 | 411.04 |
| 3.Land Rev. | 219.39 | 163.22 | 179.54 | 197.50 | 217.25 | 238.97 | 262.87 | 289.15 |
| 4.Stamps & Reg. | 239.04 | 240.18 | 264.20 | 290.62 | 319.68 | 351.65 | 386.81 | 425.49 |
| 5.State Excise | 1095.16 | 1399.84 | 1539.82 | 1693.81 | 1863.19 | 2049.51 | 2254.46 | 2479.90 |
| 6.Sales Tax | 6372.88 | 4698.74 | 5168.61 | 5685.48 | 6254.02 | 6879.42 | 7567.37 | 8324.10 |
| 7.M.V. Tax | 646.96 | 765.01 | 841.51 | 925.66 | 1018.23 | 1120.05 | 1232.06 | 1355.26 |
| 8.APGT (of which Entry Tax) | 262.63 (259.88) | (-)3.62 | 3.32 | 3.66 | 4.03 | 4.43 | 4.87 | 5.36 |
| 9.Elec. Duty | 60.19 | 27.17 | 29.88 | 32.88 | 36.16 | 39.78 | 43.76 | 48.13 |
| 10.Other Taxes | 34.44 | 13.96 | 15.36 | 16.89 | 18.58 | 20.44 | 22.48 | 24.73 |
| 11.SGST | 4077.67 | 8393.04 | 9568.07 | 10907.59 | 12434.66 | 14175.51 | 16160.08 | 18422.49 |
| Total State Taxes | 13215.26 | 15937.41 | 17874.17 | 20044.33 | 22485.07 | 25230.95 | 28321.07 | 31799.56 |

Source: Finance Accounts.

Non-Tax Revenue

- 4.41** The major component of non-tax revenue is royalty on petroleum crude. Other items in this category include royalty on coal and natural gas, interest, dividend and forest produce. It also includes departmental receipts like fees, fines, user charge etc. Accrual from royalty on crude oil plays a dominant role as it contributes roughly 60-65% of the total. However, the yield from oil royalty varies widely as it is linked to international crude price and depends on the quantum of annual extraction of crude. Moreover, the concerned oil companies very often default in making timely payment. The preliminary actual of 2018-19 includes Rs.3134.00 crore as arrear which is excluded for the purpose of projection during subsequent years. The growth rate of non-tax revenue, as a whole, is erratic and it fluctuates widely. For the purpose of projection an annual growth of 11% is assumed which is the rate adopted by the State Government in MTFP. The projected non-tax revenue from the base year 2017-18 is shown at Table - 4.11 below:

Table- 4.11
Non-Tax Revenue

(Rs. in Crore)

| Items | 2017-18 Act. | 2018-19 Act. | 2019-20 Act. | 2020-21 Est. | 2021-22 Est. | 2022-23 Est. | 2023-24 Est. | 2024-25 Est. |
|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 1.Interest & Dividend | 530.94 | 836.34 | 928.34 | 1030.45 | 1143.80 | 1269.62 | 1409.28 | 1564.30 |
| 2.Forestry | 250.61 | 364.27 | 404.34 | 448.82 | 498.19 | 552.99 | 613.82 | 681.34 |
| 3.Petroleum | 2533.20 | 5642.66 | 2784.22 | 3090.49 | 3430.44 | 3807.79 | 4226.65 | 4691.58 |
| 4.Coal | 47.60 | 50.36 | 55.90 | 62.05 | 68.87 | 76.45 | 84.86 | 94.19 |
| 5.Others | 709.43 | 1422.58 | 1579.06 | 1752.76 | 1945.56 | 2159.58 | 2397.13 | 2660.81 |
| Total Non-Tax Revenue | 4071.78 | 8316.21 | 5751.86 | 6384.57 | 7086.86 | 7866.43 | 8731.74 | 9692.22 |

Source: Finance Accounts.

Share of Central Taxes

- 4.42** State's share of central taxes is received against the net proceeds of Income tax, Corporate Tax, Union excise Duty, Wealth Tax, Service Tax, Central Goods and Service Tax and Integrated Goods and Service Tax levied and collected by Govt. of India. As per preliminary actual of 2018-19 share of Central Taxes received by Assam was Rs.25107.50 crore. For the purpose of projection an annual growth of 14% is assumed over the preliminary actual of 2018-19 as shown at Table - 4.12 below:

Table- 4.12

(Rs. in Crore)

| Items | 2017-18 Act. | 2018-19 Pre-Act. | 2019-20 Est. | 2020-21 Est. | 2021-22 Est. | 2022-23 Est. | 2023-24 Est. | 2024-25 Est. |
|------------------------|-----------------|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Share of Central Taxes | 20050.15 | 25107.50 | 28622.55 | 32629.70 | 37197.87 | 42405.57 | 48342.35 | 55110.28 |

Source: Finance Accounts and Union Ministry of Finance.

Grant from Centre

- 4.43** With the abolition of Planning Commission block grant against State Plan which was a major source of revenue for the State Govt. has been discontinued since 2016-17. Grant from Centre is now composed of additional central assistance for Externally Added Projects, Non-lapsable Central Pool of Resources, Central share of Centrally sponsored and Central Sector Schemes beside grant under Central Finance Commission and other small grants of non-plan nature. The preliminary actual reported by the Accountant General during the year 2018-19 was Rs.14117.17 crore. For the purpose of projection an annual growth of 7% is assumed over 2018-19. The year wise breakup is shown at Table - 4.13 below:

Table- 4.13
Grant from Centre

(Rs. in crore)

| Items | 2017-18 Act. | 2018-19 Pre-Act. | 2019-20 Est. | 2020-21 Est. | 2021-22 Est. | 2022-23 Est. | 2023-24 Est. | 2024-25 Est. |
|-------------------|-----------------|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Grant from Centre | 14448.55 | 14117.17 | 15105.37 | 16162.75 | 17294.14 | 18504.73 | 19800.06 | 21186.07 |

Source: Finance Accounts and Union Ministry of Finance.

- 4.44** Based on above calculation, the projected revenue receipt is summarized at Table- 4.14 below:

Table- 4.14
Revenue Receipt

(Rs. in crore)

| Items | 2017-18 Act. | 2018-19 Act. | 2019-20 Est. | 2020-21 Est. | 2021-22 Est. | 2022-23 Est. | 2023-24 Est. | 2024-25 Est. |
|---------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|
| Revenue Receipt | | | | | | | | |
| 1.State Taxes | 13215.26 | 15937.41 | 17874.17 | 20044.33 | 22485.07 | 25230.95 | 28321.07 | 31799.56 |
| 2.Non Tax Rev. | 4071.78 | 8316.21 | 5751.86 | 6284.57 | 7086.86 | 7866.43 | 8731.74 | 9692.22 |
| 3.Central Tax | 20050.15 | 25107.50 | 28622.55 | 32629.70 | 37197.87 | 42405.57 | 48342.35 | 55110.28 |
| 4.Grant from Centre | 14448.55 | 14117.17 | 15105.37 | 16162.75 | 17294.14 | 18504.73 | 19800.06 | 21186.07 |
| Total Rev. Receipt | 51785.74 | 63478.29 | 67353.95 | 75221.35 | 84063.94 | 94007.68 | 105195.22 | 117788.13 |

Revenue Expenditure

- 4.45** By and large, the main components of revenue expenditure of the State Government are salary and pension of government employees, interest payment on outstanding public debt, other expenditure on General Services which include maintenance of law and order, Social Services which include Education, Health, Water Supply, Social Welfare etc. and Economic Services which include Agriculture and Allied Services, Water Resources, Energy, Industry and Transport.

Salary

- 4.46** Salary of State Government employees including teachers constitutes the main component of revenue expenditure. As booked by the Accountant General, salary expenditure during 2017-18 was Rs.25752.00 crore. This has been adopted as the base for the purpose of projection during the subsequent years. The amount spent for salary during 2017-18 constituted 47% of total revenue expenditure and 9.2% of Gross State Domestic Product (GSDP). Usually, salary burden fluctuates due to periodic revision pay by the Pay Commission, twice a year increase in dearness allowance, annual incremental benefits apart from filling up of vacant posts and entertainment of new posts. Pending appointment of the next Pay Commission, an annual growth of 12% over the actual of 2017-18 is considered for the purpose of projection.

Pension

- 4.47** As reported by the Accountant General, an amount of Rs.6565.00 crore was booked on account of pension during 2016-17 and it escalated to Rs.8287.00 crore in the next year representing an annual growth of 26%. This was abnormal compared to 9% growth the previous year. Apart from new addition to the list of pensioners, the existing pensioners are entitled to twice a year increase in dearness pay. During 2016-17, pension bill constituted nearly 13% of total revenue expenditure and 2.5% of GSDP. Thus pay and pension taken together constituted newly 52% of the revenue expenditure and 10% of GSDP. For the purpose of projection, an annual growth of 10% is assumed over Rs.8109.00 crore being the preliminary actual of 2018-19.

Debt Sustainability & Interest Payment

- 4.48** Interest payment had been growing at an average annual growth of 12% during the five year period 2000-2005. Thereafter, it came down to 4%

during the next five years 2005-10. This had been possible due to attainment of fiscal surplus in the wake of fiscal consolidation measures adopted by the State Government. Interest payment is directly linked to outstanding debt and Assam has been able to maintain a comfortable debt position in the past few years. In the matter of debt sustainability the accepted norms being (i) debt-GSDP ratio and (ii) ratio of interest payment to total revenue receipts. In this regard, 14th FC had approved 25% as the acceptable level of debt GSDP ratio and 10% as the acceptable ratio of interest payment to total revenue receipt. That Assam has been able to achieve this ratio is evident from Table - 4.15 below:

Table- 4.15
Debt Position & Interest Payment

(Rs. in Crore)

| Sl. No. | Particulars | 2014-15 Act. | 2015-16 Act. | 2016-17 Act. | 2017-18 Act. |
|---------|-------------------------------------|-----------------|-----------------|-----------------|-----------------|
| 1 | GSDP | 195723.00 | 227959.00 | 254321.00 | 278710.00 |
| 2 | Debt Stock | 31301.00 | 35690.00 | 38346.00 | 45862.00 |
| 3 | Debt as % of GSDP | 16.00 | 16.00 | 15.00 | 16.00 |
| 4 | Revenue Receipt | 38182.00 | 42458.00 | 49220.00 | 51786.00 |
| 5 | Interest Payment | 2470.00 | 2776.00 | 3139.00 | 2482.00 |
| 6 | Interest as % of Revenue Receipt | 6.00 | 6.00 | 6.00 | 5.00 |

- 4.49** As reported by the Accountant General, the actual outgo on payment of interest during 2018-19 was Rs. 5558 crore. The preliminary actual of 2018-19 is taken as the base and an annual growth of 15% is considered for the subsequent years.

Other Revenue Expenditure

- 4.50** In this category non-salary component of revenue expenditure in respect of all government departments under General, Social and Economic Services are clubbed together. The reported actual expenditure during 2018-19 was Rs. 16464.01 crore, an annual growth of 10% is considered for the subsequent years. Based on above analysis and assumptions, the projected revenue expenditure is summarized in Table- 4.16 below:

Table- 4.16
Revenue Expenditure

(Rs. in crore)

| Item | 2017-18 Act. | 2018-19 Est. | 2019-20 Est. | 2020-21 Est. | 2021-22 Est. | 2022-23 Est. | 2023-24 Est. | 2024-25 Est. |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Revenue Exp. | | | | | | | | |
| 1. Salary | 25751.60 | 28841.79 | 32302.81 | 36179.14 | 40520.64 | 45383.12 | 50829.09 | 56928.58 |
| 2. Pension | 8287.28 | 8108.96 | 8919.86 | 9811.84 | 10793.03 | 11872.33 | 13059.56 | 14365.52 |

| | | | | | | | | |
|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|
| 3.Interest | 2481.19 | 5557.75 | 6391.41 | 7350.12 | 8452.64 | 9720.54 | 11178.62 | 12855.41 |
| 4.Other | 18376.23 | 16464.01 | 18110.41 | 19921.45 | 21913.60 | 24104.96 | 26515.45 | 29167.00 |
| Total Rev. Exp. | 54896.30 | 58972.51 | 65724.49 | 73262.55 | 81679.91 | 91080.95 | 101582.72 | 113316.51 |

Pre-Devolution BCR

- 4.51** Given the estimated frame-work of revenue receipt and expenditure of the Government of Assam as in Table - 4.14 and 4.16 above, the pre-devolution Balance from Current Revenues (BCR) is worked out for the period 2020-25 as shown at Table- 4.17 below:

Table -4.17
Pre-Devolution BCR

(Rs. in crore)

| Items | 2020-21 Est. | 2021-22 Est. | 2022-23 Est. | 2023-24 Est. | 2024-25 Est. | 2020-25 Total |
|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| A. Rev. Receipt | 75221.35 | 84063.94 | 94007.68 | 105195.22 | 117788.13 | 476276.32 |
| B. Rev. Exp. | 73262.55 | 81679.91 | 91080.95 | 101582.72 | 113316.51 | 460922.64 |
| C.BCR (A-B) | 1958.80 | 2384.03 | 2926.73 | 3612.50 | 4471.62 | 15353.68 |

- 4.52** The above Table-4.17 shows that pre-devolution BCR is positive during all the years of our reference period. As noted earlier, BCR is the barometer of fiscal health of the State Government and it measures the extent of fund transfer possible for the State. It may be noted that the revenue surplus position during the forecast period has been arrived at on the basis of preliminary actual of 2018-19 submitted by the AG, Assam. The preliminary actual showed a revenue surplus of Rs.4506.00 crore in that year. However, the previous year 2017-18 closed with a revenue deficit of Rs.3110.00 crore. In view of this, it is extremely doubtful how far this revenue surplus would be sustainable in the coming years. More so because of recent developments like subsumation of Entry Tax under GST and its abolition thereafter followed by sluggish growth of GST revenue. On the contrary, there is little scope to compress revenue expenditure which are mostly obligatory in nature. Under the circumstances, the State has been overwhelmingly dependent on Central transfer. For instance during 2018-19, the total revenue receipt of the State was Rs.63478.00 crore of which Rs.39225.00 crore or 62% was Central transfer. Similarly, in the previous year also Central transfer constituted 67% of the total revenue receipt of the State. On the whole, State finances are not very satisfactory.

- 4.53** On the other hand, the Local Bodies, both Rural and Urban, are languishing in a sad state of existence. As of now, they are not fully equipped with human resources or infrastructural net work to carry

forward their constitutional role as institutions of self government. As a matter of fact, service delivery to the satisfaction of rural and urban people has eluded them. The hopes and aspirations of the people are ever rising and their demand boundless. PRIs and ULBs, being elected bodies cannot turn a blind eye to their genuine needs and demands. In this backdrop, they look forward to SFC for redressal of the situation. However, if the Commission tries to accommodate even a fraction of their demand, it may aggravate the fiscal imbalance of the state. To mitigate the situation, hopefully, the NFC and Government of India will take effective steps to augment the consolidated fund of the state for supplementing the resources of PRIs and ULBs.

b) Impact of implementation of Recommendations of Previous State Finance Commissions on State and Local Finances.

- 4.54** The Recommendations of the First SFC, pertaining to the five year period 1996-2001, although accepted by the state government were not implemented. As such there was no impact either on State or Local Body finances.
- 4.55** Similarly, the recommendations of the second SFC, pertaining to the period 2001-2006 was accepted but not implemented by the state government. Hence, there was no impact on State or Local Body finances.
- 4.56** The reference period of 3rd SFC was 2006-2011. The recommendations for the first two years 2006-2007 and 2007-2008 was accepted by the state government but remained unimplemented. For the next three years 2009-2011, devolution amounting to Rs.235.65 crore to PRIs and Rs.296.43 crore to ULBs was released. The devolution amount was utilised mainly for the purpose of meeting staff salary and other establishment expenditures leaving the balance for maintenance of community assets. Apart from devolution, the 3rd SFC recommended a substantial sum of Rs.512.22 crore as specific purpose grant to PRIs and ULBs of which Rs.461.99 crore was for PRIs and Rs.50.23 crore for ULBs. These included creation of training facilities for PRIs and ULBs, construction of multipurpose rural halls and town halls, construction of cremation and burial grounds and public toilets for the ULBs. However, due to non-receipt of proposals on time supported by project reports, none of the construction projects could be taken up. As a result, only a meager sum of Rs.36.00 crore to the PRIs and Rs.3.29 crore to the ULBs was considered for release by the State Government. The impact on State or Local Body finance of this transfer of fund is unlikely to be of any

significant extent, except that the Local Body employees may now get rid of the uncertainty regarding payment of their salary and wages on time.

- 4.57** The referral period of 4th SFC was 2011-16. However, the terminal year 2015 -16 was truncated and added to 5th SFC, so as to make the period synchronous with the 14th FC. During the 4 years, devolution amounting to Rs.823.02 crores to PRIs and Rs.445.39 crore to ULBs was released by the State Government. As usual, the devolution amount was utilised for the purpose of meeting salary burden and other establishment expenditure leaving the balance amount for maintenance of community assets. In addition specific purpose grant amounting to Rs.160.59 crore to PRIs and Rs.199.93 crore to ULBs was released by the State Government. The specific purpose grant to PRIs was utilised for construction of office buildings on a selective basis for ZPs, APs and GPs, multipurpose halls for APs and staff quarters for APs and GPs .Similarly, grant to ULBs was utilised for upgradation of physical infrastructure and service delivery through development of old markets, construction of new markets, commercial complex, street lighting, bus terminus, cremation and burial grounds, parking place and solid waste disposal. The impact on local body finances is likely to be conducive for economic growth because once their physical infrastructure is upgraded it will tremendously expand their resource base and help in augmenting their own revenue collection. However, the impact on State finances may be adverse leading to budgetary imbalance to the extent of fund transferred to local bodies unless suitably compensated by the Central Finance Commission or the Central Government.
- 4.58** The award period of the 5th SFC is 2015-16 to 2019-20. The Commission recommended Rs.1391.87 crore as devolution and Rs.3356.83 cores as specific purpose grant for the General Areas. For the sixth scheduled Areas, recommended devolution is Rs.50.85 crore and specific purpose grant Rs.1880.32 crore. However, the amount considered for release by the State Government so far is Rs.585.06 crore against devolution and Rs.27.50 crore against grant for General Areas. In respect of Sixth Schedule Areas, Rs.44.61 crore as devolution and Rs.496.33 crore as grant has been considered for release till now. The amount considered for release has received the assent of the State Level Monitoring Committee headed by the Chief Secretary and the stake holders are requested vide Memo No FEA(SFC)79/2016/Pt/143-A dated 1st February, 2019 to submit proposal to Finance Department.

c) Direct Transfer to Local Bodies by State Govt.

4.59 Devolution and grant-in-aid recommended by SFC as well as grants under the award of the Central Finance Commission are transferred by the State Government direct to the local bodies under the major head of account "3604-Compensation and Assignment to Local Bodies". However, with effect from FY 2017-18, the State Government has decided to transfer the amount recommended by SFC and CFC through the respective functional head of account of PRIs and ULBs. However, transfer to Excluded Areas under the award of SFC and CFC continues under the major head "3604- Compensation etc". The actual amount transferred to local bodies under the award of SFC and CFC for 5 years from 2013-14 to 2017-18 is shown at Table - 4.18 below:

Table 4.18

Direct Transfer to Local Bodies

(Rs. in crore)

| Head of Account | 2013-14 Act | 2014-15 Act | 2015-16 Act | 2016-17 Act | 2017-18 Act |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|
| 3604-Compensation and Assignment to LBs | 375.76 | 993.50 | 375.16 | 652.36 | 125.05 |

4.60 Apart from the direct transfer to the local bodies under the award of SFC and CFC, line departments also release funds directly to PRIs and ULBs under their respective functional heads of account. However, the amount of such direct transfer is not very significant. The year-wise amount of such transfer during last 4 years is shown at Table - 4.19 below:

Table 4.19

(Rs. in crore)

| Head of Account and purpose | 2013-14 Act | 2014-15 Act | 2015-16 Act | 2016-17 Act |
|--|------------------------|------------------------|------------------------|------------------------|
| 1. 2202-Education Assistance to LB for Primary Education | 12.74 | 12.42 | 55.79 | 17.44 |
| 2. 2217-Urban Development Assistance to MB and Corporation | 96.31 | 96.43 | 14.02 | 66.56 |
| 3. 2245-Relief on Account of Natural Calamities | — | — | — | 6.11 |
| 4. 2515-Other Rural development programme Assistance to PRIs | 88.60 | 141.51 | 123.83 | 137.45 |
| Total | 197.65 | 250.36 | 193.64 | 227.56 |

**d) Direct Absorption by State of Local Body Expenditure
(Salaries, pension and other liabilities)**

- 4.61** Panchayat employees in Assam were provincialised with effect from 1st October, 1991. Accordingly, salary and wage bill of provincialised panchayat employees were met from the State budget. The current level of such expenditure as per latest available actual during 2016-17 is Rs.137.45 crore. ULB employees are not provincialised hence there is no direct absorption by State of salary expenditure by ULBs.

Guarantee provided by State Government on behalf of Local Bodies

- 4.62** The Assam Fiscal Responsibilities and Budget Management Act, 2005 lays down that the State Government may give guarantee on the security of the Consolidated Fund of the State and that such guarantees shall be restricted at any point of time to 50% of the state's tax and non-tax revenues of the second preceding year. As per this provision, State Government guarantee was extended to bank loan availed by the Amguri, Barpeta and Hojai Municipal Boards and the maximum amount guaranteed was Rs.261.85 Lakh. However, the concerned MBs failed to make payment of interest and repayment of principal as per terms and conditions of the loan. Eventually, the State Government has liquidated the liability out of the Guarantee Redemption Fund created by the State.

CHAPTER - 5

Review of the Status of Decentralized Governance

- 5.1** A brief historical background of Panchayati Raj in Assam is given in order to have a perspective of the Panchayat Raj in the state.

The Village Panchayati Samities have been in existence in Assam as in the other parts of the country since early times. During the British rule various enactments were made constituting village Panchayats in Assam and in other parts of the country.

- 5.2** In the Post Independent era between the period 1948 when, the first Assam Panchayat Act 1948 was enacted and the 1993 Constitutional Amendment (73rd Amendment) Panchayati Act in Assam functioned under the following Rules and Acts.

- 5.3** The Assam Rural Panchayat Act, 1948. This Act mandated two types of Panchayats. (a) Primary Panchayats and (b) Rural Panchayats.

The entire Rural areas of Assam was then divided into several rural Panchayats within which, there were several primary Panchayats. The President, the Vice-President and the members of the Primary Panchayats were elected through by adult suffrage for a period of three years. Every Primary Panchayat elected one representative to the Rural Panchayat. The President and the Vice- President of the Rural Panchayat were elected by the members for a period of three years. The 1948 Panchayat Act entrusted 34 functions to the Panchayats covering almost all subjects. The Autonomous Hill Districts were exempted from the purview of the Assam Rural Panchayat Act, 1948 after they were constituted in 1950.

- 5.4** The Balwantrai Mehta Committee which was constituted by the Planning Commission in 1957 recommended a three tier system of Panchayat. As per recommendations of the Mehta Committee, the Govt. of Assam enacted the Assam Panchayat Act, 1959. Under this Act, a three tier Panchayat system was introduced (i) Gaon Panchayat at the base level (ii) Anchalik Panchayat at the intermediate level and (iii) Mahkuma Parishad at the sub-divisional level. The Gaon Panchayat consisted of 9 to 11 members elected on the basis of adult suffrage. The Anchalik Panchayat comprised of representatives of Gaon Panchayat, the respective Member of Parliament and MLA, and representatives of co-operative societies located in the sub-division. The BDO functioned as the Secretary of the Anchalik Panchayat. The Mahkuma Parishad which was set up at the sub-

divisional level consisted of the Presidents of APs, the MP, MLAs, the DC and the SDO.

- 5.5** The Assam Panchayati Raj Act, 1972 replaced the Assam Panchayat Act 1959, introducing a two tier system- GP at the lower level and Mahkuma Parishad at the sub-divisional level. This Act covered tea garden areas within the Panchayat system for the first time.
- 5.6** The Assam Panchayati Raj Act, 1972 was replaced by the Assam Panchayati Raj Act 1986 through which a three tier system of Panchayat was reintroduced. At the lower level was the Gaon Panchayat with population ranging from 6000 to 8000, Aanchalik Panchayat at the intermediate level which was co-terminus with the area of the Development Block and Mahkuma Parishad at the Sub-Divisional level.
- 5.7** The Constitutional Amendment Act, 1992 brought a sea change in the Panchayati Raj system in India as Constitutional status was given to the PRIs for the first time. This Act provided for creation of a three tier system of PRIs (i) Gaon Panchayat at the village level (ii) Anchalik Parishad at the Block level and (iii) Zilla Parishad at the district level. Through Schedule XI of the Act, twenty nine subjects have been entrusted to the PRIs. Further, this Act mandated setting up of an independent State Election Commission to ensure free, fair and timely holding of elections for the local bodies every five years. The Act further provided for the constitution of a State Finance Commission every five years to recommend devolution of funds from the State Govt. to Local Bodies i.e. PRIs and ULBs. The Local Bodies are now treated as the third tier of Govt.

Accordingly, the Govt. of Assam enacted the Assam Panchayat Act 1994 replacing the earlier Assam Panchayati Raj Act 1986. The first election under this Act was held in December 2001 for 2487 GPs, 203 APs and 21 ZPs. It is noteworthy that this Act is operative only in the General Areas of Assam and does not cover the Sixth Schedule Areas. After the creation of the Bodoland Territorial Area District in 2003 under the Sixth Schedule of the Constitution the BTAD was also excluded from the purview of this Act. Presently, there are 2197 GPs, 185 APs and 26 ZPs in Assam as per Panchayat elections held in 2018.

- 5.8** The salient feature of the Assam Panchayat 1994 Act is that, it provides for women's reservation up to 50 percent in the seats of members of ZP, AP and GP and also reservation for SC and ST population. Moreover, there is a provision for reservation of women in the Post of the President in all the three tiers of PRIs on rotation basis. This is considered a significant landmark in the political empowerment of women in Assam.

Table No- 5.1
Number of PRIs and elected Representative by
Sex as per Election Held in 2018

| Name of Tier | No. of PRIs | President | | Vice-President | | Member | |
|--------------|-------------|-------------|-------------|----------------|-------------|--------------|--------------|
| | | Male | Female | Male | Female | Male | Female |
| ZP | 26 | 9 | 16 | 8 | 17 | 188 | 232 |
| AP | 185 | 83 | 87 | 66 | 119 | 989 | 1200 |
| GP | 2197 | 1050 | 983 | 871 | 1314 | 10338 | 11593 |
| Total | 2408 | 1142 | 1086 | 945 | 1450 | 11515 | 13025 |

N.B: (a) Election was not held in Karimganj ZP.

(b) Elections were not held in 39 GP wards.

Source: State Election Commission.

A cursory note on the table- 5.1 reveals that women are holding the Chair of President in ZP, AP and GP in 64%, 51 % and 48% respectively. Similarly in the Chair of Vice-President women occupied 68% in ZPs, 64% in APs and 60% in GPs. The share of women members in ZP, AP and GP are 55%, 55% and 53%. It is observed that women participation in PRIs has increased considerably.

- 5.9** A brief overview is given regarding the different size of population of GPs as per 2011 Census. Administrative convenience and expediency should ordinarily be the main consideration for determining the size of the GPs. Rationalization through merger of small GPs and reconstitution of GPs for administrative purposes have been recommended in earlier reports .

Table 5.2
Distribution of GPs according to population
size category as per 2011 census

| Sl. No. | Population size class | Number of Gaon Panchayat | Percentage to the total Gaon Panchayats |
|--------------|-----------------------|--------------------------|---|
| 1 | Upto 3,000 | 2 | 0.09 |
| 2 | 3,000 to 6,000 | 130 | 5.92 |
| 3 | 6,000 to 10,000 | 965 | 43.92 |
| 4 | 10,000 and above | 1100 | 50.07 |
| Total | | 2197 | 100.00 |

Source: Panchayat and Rural Development.

From the chart above, it is observed that the higher number of GPs with population of over 10,000 fall in the larger size population category and

account for 50.07 pc of GPs, the GPs having 6000 to 10000 population account for 43.92 pc of the GPs. The number of GPs with population of less than 3000 is marginal and account for only 0.09 pc.

Growth of urban settlement and urban Governance.

- 5.10** Urbanization is not only an indicator of economic growth, but also manifests advancement and well being of citizens in other aspects of life. Urban settlements are seen to grow around big industries and institutions. Moreover, service sectors account for 45.5 pc share of the GDP and it is apparent that service sector is usually urban centric. As urban areas provide better socio-economic facilities there is a steady increase of urban population as well as urban settlements. This trend is expected to continue for a couple of decades. The existence of better communication, electricity, water supply, health and educational institutions invites investment and stimulates expansion of economic activities. For sustainable development, provision of basic civic services is a prerequisite. With the increase in urban population the demand for basic services like water supply, sanitation, roads and drains, street lights, solid waste management is also increasing manifold.

Against this back ground we will examine the growth of urban population and urban settlements in the following paragraphs.

- 5.11** Urban governance in India is largely the off shoot of the British administrative structure. The East India Company formed the first Municipal body as early as 1688 under the banner of “Town of Fort of Saint George” within a radius of ten miles around the Fort which is now named as the Chennai Municipal Corporation. Later, the Mumbai and Kolkata, municipal bodies were created in 1726 and 1792 respectively. In Assam, the Town Improvement Committee was created in 1836 in Guwahati at the initiative of the District Magistrate, Kamrup and Civil Surgeon. Thereafter, Town Committees were formed in Nagaon, Mangaldoi, Dibrugarh, Golaghat, Goalpara, Barpeta, North Lakhimpur and Silchar. The Town Improvement Act, 1850 was enacted to introduce statutory municipal governance in Assam. Except for Guwahati, other Town Improvement Committees functioned as voluntary organizations.

- 5.12** The chronology of Acts for regulating urban institutions in Assam is as follows:

- a) Town Improvement Act, 1850
- b) The District Town Improvement Act, 1864
- c) The District Towns Act, 1868
- d) The Bengal Municipal Act, 1876
- e) The Municipal Act, 1884
- f) The Assam Municipal Act, 1923
- g) The Assam Municipal Act, 1956

After, the 74th Amendment of the Constitution, the Assam Municipal Act was amended in 1994 and thereafter in 2011. It may be mentioned that before the 74th Amendment the ULBs in Assam the ULBs functioned on adhoc basis. Regular elections were not held to form Municipal Committees and Municipal bodies and Town Committees were run by the Government nominated members. But after the Constitutional amendment of 1994 elections at intervals of 5 years are being held regularly to constitute Municipal Committees through democratically elected representatives. However, as per Index of Decentralisation compiled by the Eleventh Finance Commission Assam scored a poor rating of 1.004 against 16.436 of Maharashtra and 14.856 of Uttar Pradesh.

- 5.13** As per 2011 census the total population of Assam is 3,12,05,576 out of which 4398542 belong to urban areas including CT. The percentage share of urban population to total population of Assam is 14.10%. On the basis of this figure the urban population size of Assam is placed at the third position from the lowest. Himachal Pradesh with 10.00% urban population and Bihar with 11.30% urban population are placed below Assam as per the 2011 census. Even the percentage of urban population in all the NE states rank higher than that of Assam. The states with the highest share of urban population in the Country was recorded in Tamil Nadu (48.40%), Kerala (47.70%) and Maharastra (45.20%).
- 5.14** The total urban population of Assam has increased about 57 times from 77074 in 1901 to 4398542 in 2011. However, the number of urban settlements have increased by 17.83% during 1901 to 2011. The number of urban settlements in Assam in 1901 was only 12 and in 2011 it was 214. In this context, urban settlements include Census Town and outgrowths which have not been notified as statutory urban areas but have urban characteristics.

Table No- 5.3
Growth of Urban Settlement in Assam

| Census Year | No. of ULB + Census Town | Total Population | Total urban population | Percentage of urban population | Decennial growth of urban population | |
|-------------|--------------------------|------------------|------------------------|--------------------------------|--------------------------------------|------------|
| | | | | | Number | Percentage |
| 1901 | 12 | 3289680 | 77074 | 2.34 | | |
| 1911 | 14 | 3848617 | 92916 | 2.51 | 15842 | 20.55 |
| 1921 | 22 | 4636980 | 127107 | 2.74 | 34194 | 36.80 |
| 1931 | 22 | 5560371 | 162166 | 2.92 | 35059 | 27.58 |
| 1941 | 24 | 6694790 | 208067 | 3.11 | 45901 | 28.30 |
| 1951 | 24 | 8028856 | 344831 | 4.29 | 136764 | 65.73 |

| | | | | | | |
|------|-----|----------|---------|-------|---------|--------|
| 1961 | 53 | 10837329 | 781288 | 7.21 | 436457 | 126.57 |
| 1971 | 72 | 14625152 | 1289222 | 8.82 | 507934 | 65.01 |
| 1991 | 93 | 22414322 | 2487795 | 11.10 | 1198573 | 92.97 |
| 2001 | 125 | 26655528 | 3439240 | 12.90 | 951445 | 38.24 |
| 2011 | 214 | 31205576 | 4398542 | 14.10 | 959302 | 27.89 |

**1981 Census was not held in Assam.*

Source: Population Census Report.

5.15 The percentage of urban population of Assam witnessed slow growth from 1901 to 1951. The share of urban population in this period ranged from 2.34 pc to 4.29 pc. After 1951 the urban population registered a significant rise from 7.21 pc in 1961 to 14.10 pc in 2011. However, the increase of urban population is marginal in comparison to other states of the country.

5.16 As far as the decennial growth of urban population is concerned it took momentum from the decade 1941-51. The highest growth of urban population was observed in the decade 1951-61 which was 126.57 pc. The major attributing factor was setting up of new districts and sub-divisions in this decade. It is mentionable that there is no planned urban settlement in Assam. Eventually, urban centres have been coming up as a result of creation of new district headquarters and sub-divisional headquarters. Only a few towns have developed where there was some business activities and also sizeable number of towns developed with the setting up of Railway Stations. Other towns have been coming up with the establishment of administrative districts and civil sub-divisions.

After 1961-71 the growth of urban settlements has slowed down. During the decade 2001-11 the decadal growth of urban population was 27.89 pc.

5.17 In order to present inter and intra district position as regard urban population the table is given below.

Table No - 5.4
District wise percentage of urban population to total population
as per 2011 census including Towns created after 2011 census.

| Sl. No. | District | Urban Population including Census Town | % of Urban Population to total District Population | Share of District Urban Population to total urban population of the state. |
|----------------|--------------------|---|---|---|
| 1 | Kokrajhar | 54941 | 6.19 | 1.25 |
| 2 | Dhubri | 203701 | 14.61 | 4.62 |
| 3 | Goalpara | 138062 | 13.69 | 3.13 |
| 4 | Barpeta | 147353 | 8.70 | 3.34 |
| 5 | Morigaon | 73298 | 7.66 | 1.66 |
| 6 | Nagaon | 251782 | 14.19 | 5.71 |
| 7 | Sonitpur | 130019 | 8.48 | 2.95 |
| 8 | Lakhimpur | 91333 | 8.76 | 2.07 |
| 9 | Dhemaji | 48285 | 7.04 | 1.10 |
| 10 | Tinsukia | 264743 | 19.94 | 6.00 |
| 11 | Dibrugarh | 243730 | 18.38 | 5.53 |
| 12 | Sivasagar | 82484 | 12.41 | 1.87 |
| 13 | Jorhat | 220534 | 23.84 | 5.00 |
| 14 | Golaghat | 97736 | 9.16 | 2.22 |
| 15 | Karbi Anglong | 95151 | 14.79 | 2.16 |
| 16 | Dima Hasao | 62489 | 29.19 | 1.42 |
| 17 | Cachar | 315464 | 18.17 | 7.16 |
| 18 | Karimganj | 109700 | 8.93 | 2.49 |
| 19 | Hailakandi | 48140 | 7.30 | 1.09 |
| 20 | Bongaigaon | 109810 | 14.86 | 2.49 |
| 21 | Chirang | 35337 | 7.33 | 0.80 |
| 22 | Kamrup | 142394 | 9.38 | 3.23 |
| 23 | Kamrup Metro | 1037011 | 82.70 | 23.53 |
| 24 | Nalbari | 82730 | 10.72 | 1.88 |
| 25 | Baksa | 12242 | 1.29 | 0.28 |
| 26 | Darrang | 55494 | 5.98 | 1.26 |
| 27 | Udalguri | 37574 | 4.52 | 0.85 |
| 28 | Biswanath | 43826 | 11.22 | 0.99 |
| 29 | Charaideo | 27612 | 5.68 | 0.63 |
| 30 | Hojai | 117752 | 11.23 | 2.67 |
| 31 | Majuli | 0 | 0.00 | 0.00 |
| 32 | South Salmara | 0 | 0.00 | 0.00 |
| 33 | West Karbi Anglong | 27339 | 8.73 | 0.62 |
| Total | | 4408066 | | 100.00 |

Source: Population Census Table

It may be seen in Table- 5.4 that, among the districts the highest urban population of 1037011 is recorded in Kamrup Metro which includes the Guwahati Municipal Corporation. This district registered 82.7 PC urban population out of its total district population. The next highest urban population of 315464 is that of Cachar district with a share of 18.17 PC urban population of the total population of the district. The other districts with sizeable urban population are Tinsukia, Nagaon, Dibrugarh and Jorhat with over 2 lakh urban population each. The newly created Majuli and South Salamara districts do not have any urban population. The other districts with nominal urban population are West Karbi Anglong, Baksa and Charaideo. These districts contain less than thirty thousand urban population.

- 5.18** Let us now examine the distribution of ULBs in Assam in different population size categories and the concentration of urban population across Assam.

Table No- 5.5
Distribution of ULBs and their population in different size classes of population as per 2011 census.

| Sl. No. | Population size classes | Number of ULBs (statutory only) | PC of ULBs | Urban Population | PC of urban population |
|--------------|-------------------------|---------------------------------|---------------|------------------|------------------------|
| 1 | Above 1,00,000 | 4 | 3.88 | 13,91,154 | 39.78 |
| 2 | 50,001 to 1,00,000 | 10 | 9.71 | 6,43,890 | 18.41 |
| 3 | 20,001 to 50,000 | 24 | 23.30 | 7,13,202 | 20.40 |
| 4 | 10,001 to 20,000 | 41 | 39.81 | 5,88,371 | 16.83 |
| 5 | Upto 10,000 | 24 | 23.30 | 1,69,643 | 4.58 |
| Total | | 103 (including GMC) | 100.00 | 35,06,260 | 100.00 |

It may be seen in the table - 5.5 that the highest concentration of ULBs fall under population size class of 10,001 to 20,000. This covers 39.81 pc of ULBs and accounts for 16.83 pc of the urban population in Assam. The lowest concentration of ULBs is observed in the population size category of ULBs having above 1,00,000 population with, only 3.88 pc of ULBs falling under this category. This category accounts for 39.78 pc of Urban population of Assam and includes GMC and three other towns. The highest number of population accounting for 13,91,154 is found in this population size class above 1,00,000 population while the lowest population of 1,69,643 is found in population size class of Urban local bodies having population upto 10,000.

Activity Mapping of PRIs.

- 5.19** The Government of Assam vide notification No. PDA336/2001/Pt-111/32 dated 25th June, 2007 sought to devolve functions, functionaries and

funds to PRIs in pursuance of the 73rd Amendment of the Constitution. As per notification, the following subjects were to be devolved to the PRIs:

- (i) Agriculture including agriculture extension.
- (ii) Land improvement, implementation of land reforms, land consolidation and soil conservation.
- (iii) Minor irrigation, water management and watershed development.
- (iv) Animal husbandry, dairying and poultry.
- (v) Fisheries.
- (vi) Social Forestry and Forestry.
- (vii) Minor forest produce.
- (viii) Small scale industries, including food processing industries.
- (ix) Khadi, village and cottage industries.
- (x) Drinking Water.
- (xi) Fuel and fodder.
- (xii) Roads, culverts, bridges, ferries, waterways and other means of communication.
- (xiii) Rural electrification including distribution of electricity.
- (xiv) Poverty alleviation programme.
- (xv) Education including Primary and Secondary schools.
- (xvi) Adult and non formal education.
- (xvii) Health and sanitation including hospitals, primary health centres and dispensaries.
- (xviii) Family Welfare.
- (xix) Women and child development.
- (xx) Social Welfare including Welfare of handicapped and mentally retarded.
- (xxi) Welfare of weaker sections and Schedule Castes and Scheduled Tribes.
- (xxii) Public Distribution System.

Although the GoA devolved 22 subjects out of 29 listed in Schedule 11, the Activity Mapping of the following 7 subjects out of 29 listed in Schedule 11 is yet to be done.

- i) Rural Housing.
- ii) Non-Conventional energy sources.
- iii) Technical training and vocational education.
- iv) Libraries.
- v) Cultural Activities.
- vi) Markets and fairs.
- vii) Maintenance of Community assets.

It is observed that devolution of Functions to PRIs so far completed by GoA, is partial in more than one account. Besides non coverage of all the 29 subjects, Government's orders were issued only for 7, leaving out the other subjects. The subjects for which orders for devolution to PRIs were made are as follows:

- i) Agriculture including agriculture extension.
- ii) Land improvement and soil conservation.
- iii) Animal husbandry, dairying and poultry.
- iv) Adult and non-formal education.
- v) Education, including primary and secondary schools upto class X or XII.
- vi) Khadi, village and cottage industries.
- vii) Rural electrification including distribution of electricity.

After 2007, there has been no further progress regarding transfer of subjects to the PRIs. It may be mentioned that all the subjects listed in the Schedule are still being implemented by the concerned line departments of the Government of Assam.

- 5.20** Although activity mapping drawn up by the Government of Assam indicates the number of officials who are to be deputed to different tiers of PRIs the actual deputation of functionaries is yet to take place. The line departments have not made any efforts to depute their functionaries to the PRIs.
- 5.21** Similarly, devolution of funds to PRIs by the line departments have not taken place as functionaries have not been placed in the PRIs. Although certain functions have been proposed to be delegated to the GPs the exercise remains incomplete without functionaries
- 5.22** From the observation made above it may be stated that, without the devolution of the 3 FS i.e. Funds, Functionaries and Functions to the PRIs, the exercise remains incomplete although there has been a lapse of more than two decades since the Constitutional Amendment of 1992. The PRIs are yet to acquire the status and stature of the 3rd tier of Govt. as envisaged in the 73rd Constitutional Amendment. The PRIs have been functioning only as branches of the Govt.
- 5.23** On the other hand, PRIs at all levels have been receiving funds awarded by the State Finance Commission and Central Finance Commission. Moreover, PRIs also have been receiving funds for execution of agency functions from Central Govt., State Govt. and other agencies.

Devolution of 3Fs to the Urban Local Bodies.

5.24 Article 243 W in accordance with the 74th Amendment of the Constitution mandated that the State Govt. is to transfer 18 subjects as per Schedule XII of the Constitution as follows:

- a) Urban planning, including town planning.
- b) Regulation of land use and construction of buildings.
- c) Planning for economic and social development.
- d) Roads and bridges.
- e) Water supply for domestic, industrial and commercial purposes.
- f) Public health, sanitation, conservancy and solid water management.
- g) Fire services.
- h) Urban forestry, protection of the environment and promotion of ecological aspects.
- i) Safeguarding the interest of weaker section of society, including the handicapped and mentally retarded.
- j) Slum improvement and upgradation.
- k) Urban poverty alleviation.
- l) Provision of urban amenities and facilities such as parks, gardens and play grounds.
- m) Promotion of cultural, educational and aesthetic aspect.
- n) Burials and burial grounds, cremations, cremation grounds and electric cremations.
- o) Cattle ponds, prevention of cruelty to animal.
- p) Vital statistics, including registration of births & deaths.
- q) Public amenities, including street lighting, parking lots, bus stops and public conveniences.
- r) Regulation of slaughter houses and tanneries.

The transfer of these subjects to Urban Local Bodies is still incomplete. However, the Government of Assam amended the Assam Municipal Act 1956 in May 2011 in accordance with the 74th Amendment of the Constitution. The Urban Local Bodies in Assam have only been exercising functions of the eight traditional subjects included in the list.

5.25 The Government of Assam has made a separate window in the State budget with distinct budgetary allocation for the PRIs and ULBs since 2007-08 against the transferred subjects. In the budget for 2017-18 provision for transfer of resources from the State Consolidated funds to the PRIs and ULBs was made as given below:

Table 5.6

(Rs. in lakh)

| Flow of fund to Local Bodies against transferred subjects from the Budget 2017-18 | Salaries | Non- Salaries | Total |
|--|-----------------|----------------------|--------------|
| PRI | 1000922.99 | 697477.80 | 1698400.79 |
| ULB | 790.00 | 121021.57 | 121811.57 |

Budget provision under award of SFC

| | | | |
|-------------------|-----|----------|----------|
| PRI | NIL | 15086.00 | 15086.00 |
| ULB | NIL | 21662.00 | 21662.00 |
| VI Schedule Areas | NIL | 31860.00 | 31860.00 |

Central Finance Commission

| | | | |
|-------------------|-----|-----------|-----------|
| PRI | NIL | 205655.19 | 205655.19 |
| ULB | NIL | 37272.50 | 37272.50 |
| VI Schedule Areas | NIL | NIL | NIL |

Source: Economic Affairs (Finance) Department, GoA.

The amount earmarked for PRIs and ULBs is being spent by line departments of the State Government since complete devolution of functions and functionaries has not been effected.

- 5.26** From the observations held in the foregoing paragraphs, the Commission recommends that the State Govt. take urgent steps within an appropriate time frame for the devolution of the three Fs namely, Funds, Functions and Functionaries to enable the Local Bodies in Assam to function as vibrant instruments of the third tier of Govt. as envisaged in Article 243(G) of the Constitution.

Financial Accountability

- 5.27** As recommended by the Eleventh Finance Commission, the Director of Audit Local Funds or any other agency so nominated by the State Govt. is given the responsibility for the audit of PRIs and ULBs. The DALF and the agency so nominated was to function under the technical guidance and administrative supervision of the CAG. The Govt. of Assam in the Panchayat & Rural Department issued an order entrusting the audit of Local Body Institutions to the DALF Assam on 07-01-2010 vide Govt. notification No. PDA-306/2009/4 dated 07-01-2010. Further, the CAG of India was entrusted with the task of providing technical guidance to the Director of Audit Local Funds in May 2002. Subsequently, the Govt. of Assam in accordance with the recommendations of the Thirteenth

Finance Commission has entrusted the CAG with the audit of PRI and ULB accounts.

- 5.28** Proper maintenance of accounts and records in the Prescribed Formats by the Accounting Authorities is a prerequisite for efficient accounting management system as it reflects the financial discipline of the organization. The CAG has prescribed various formats for recording financial transactions and maintaining data for Local Bodies. Moreover, the DALF has prepared two lists of important Registers to be maintained by the PRIs and ULBs. As prescribed by the two lists it is incumbent upon the PRIs to maintain 50 Registers and ULBs to maintain 51 Registers (**Annexure- 5.1 and 5.2**).
- 5.29** It goes without saying that, only a thorough audit can pin-point the lacunae in the accounting system and guide functionaries of the Local Bodies in maintenance of accounts and records in prescribed formats. The CAG has conducted audit of accounts of PRIs and ULBs in test checks while the DALF is mandated to carry out 100 pc audit of accounts of PRIs and ULBs. However, the DALF was not able to conduct 100 pc audit of accounts of PRIs and ULBs largely due to acute shortage of manpower.
- 5.30** The DALF is presently assigned to carry out audit of about 9357 accounts including 2406 accounts of the PRIs and 102 ULBs in the State through its 20 Circle Offices located in 20 districts of Assam. Some of the Circle Offices are assigned to conduct audit of more than one district. Out of 29 camp offices approved by Government only 7 camp offices at Morigaon, Abhayapuri, Udalguri, Bongaigaon, Bilasipara, Margheritha and Rangia are running at rented buildings. Only Lakhimpur Circle Office has been functioning from its own building while others have been accommodated in rented buildings. Moreover, out of the Sanctioned Staff Strength of 715 posts, 158 posts are vacant in different cadres in the DALF. In addition to inadequate staff, untrained and inexperienced personnel are also major constraints in the effective discharge of duties of the DALF.
- 5.31** The coverage of audit by the DALF is not very encouraging. Only about 60 pc of Local Bodies were earmarked for audit and only about half of the targets could be covered.
The following table shows the audit performance by the DALF during 2016-17 and 2017-18.

Table No.-5.7
Target and Achievement of Audit of Accounts of Local Bodies
by DALF during 2016-17 and 2017-18

| Local Bodies | No. of Units | 2016-17 | | 2017-18 | |
|--------------------|--------------|-------------|-------------|-------------|-------------|
| | | Target | Achievement | Target | Achievement |
| Zilla Parishad | 21 | 17 | 10 | 20 | 16 |
| Anchalik Panchayat | 185 | 135 | 73 | 151 | 81 |
| Gaon Panchayat | 2197 | 1408 | 714 | 1152 | 601 |
| Urban Local Bodies | 95 | 77 | 47 | 82 | 40 |
| | 2498 | 1637 | 844 | 1405 | 738 |

Source: DALF, Govt. of Assam

5.32 Against the above background the Commission recommends the following steps :

- a) Strengthening of staff of the DALF by filling up all vacant posts at the earliest. Regular and comprehensive training of the auditors of the DALF using modern technology.
- b) Sanction of funds for creation of infrastructure and buildings for Circle Offices as well as Camp Offices of the DALF.
- c) Comprehensive and uniform e-solution for automation of accounting and auditing process to ensure compliance, uniformity and adoption of methodology to facilitate scrutiny, and timely submission of audit reports etc.

5.33 After the DALF prepares the Annual Consolidated Report of ULBs under the technical guidance and supervision plan formulated by AG, Assam, the report is forwarded to the Finance Department, Govt. of Assam for placing the same before the Legislative Assembly through the Assembly Committees on Local Fund. The last consolidated report was submitted in 2015 and Annual Consolidated Report for the year 2015 prepared by the DALF shows various glaring discrepancies in the accounting system of Local Bodies some of which are mentioned below:-

- i) PRIs and ULBs do not maintain Cash Book, Govt. Grant Register, Demand and Collection Register, Master Rolls, Quotation/ Tender documents properly.
- ii) Stock Registers for building materials etc. are not maintained.
- iii) Gratuity Register and CPF Register are not maintained.
- iv) Register relating to VAT/GST, Forest Royalty and Labour Cess, Income Tax etc. are not being maintained.

- v) Local Bodies are not in a position to produce records showing settlement of Bazaars, Hats, Bus Stands etc.
- vi) Demand and Collection Register for revenue realization, Quarterly Collection Report and Register for recovery of arrears are not being properly maintained.

5.34 The Consolidated Audit report of PRIs and ULBs for 2014-15 highlights various audit paras in ULBs as follows:-

- I. Misappropriation due to shortfall in deposit of Holding tax, License fees etc. was detected in 14 ULBs. Against tax collection of Rs. 73,21,512, only an amount of Rs.54,99,417 tax was deposited leading to a shortfall in deposit and unaccounted sum of Rs. 18,22,095. The shortfall in deposit is seen at various levels of functionaries namely , the Tax Collector, Tax Daroga, Cashier etc.
- II. Another common audit objection relates to Excess Charges/ Excess Payment made in cash transactions.
The excess charges commonly relate to:-
 - a) Advance payment not adjusted in the final bill.
 - b) Excess payment of wages.
 - c) Excess payment to the contractors without deduction of Welfare Cess, Income tax and other statutory deductions from the bills wherever applicable.
 - d) Excess payment of salary to the employees.
 - e) Excess charge reflected in the Cash Book instead of the actual deposit made in the Bank through challan.
 - f) Excess expenditure shown in the Cash Book due to totaling mistakes.
 - g) Excess charge reflecting in the Cash Book over the actual payment made through voucher.
 - h) Excess payment of bills, allowances etc.

Excess charges/ payments were shown to have been made by five ULBs namely Simaluguri, Barpathar, Udalguri, Barpeta Road and Howly. Against payment to be made for Rs.6,52,653 payment was actually made for Rs. 76,65,149 leading to excess payment of Rs. 11,38,610.
- III. There was also the case of Doubtful Expenditure / Double Charges/ Double Payment etc. Anomalies were observed in Udalguri TC, Sapatgram TC and Mangaldoi MB.
Irregularities related to missing Vouchers in General Fund, SJSRY, TFC were detected in the case of Udalguri Town Committee. Doubtful expenditure was booked against purchase of CI sheet and irregular purchase of construction materials by Sapatgram TC.

There was a case of doubtful expenditure in cash book as vouchers could not be produced raising doubts about misappropriation by Mangaldoi TC.

The total amount found to have been misappropriated by these three ULBs amounted to Rs. 37,05,912.

- IV. There was also loss of Govt. Revenue due to non production of VAT/ Non deposit of VAT, IT, Forest Royalty, Professional Tax etc. Out of the 15 ULBs audited, tax dues for 2014-15 remained outstanding as under:

| | |
|---|----------------------|
| i) Professional Tax not deposited | Rs. 4,52,669 |
| ii) VAT not deposited | Rs. 13,44,699 |
| iii) Income tax not deposited | Rs. 1,20,268 |
| iv) Forest Royalty not deducted/deposited | Rs. 7,06,500 |
| v) <u>Registration Fees</u> | <u>Rs. 6,18,271</u> |
| Total | Rs. 32,42,377 |

- V. Loss of Revenue due to non realization of Bid Money. In case of 7 ULBs an amount of Rs.11,27,352 was found to be outstanding.
- VI. Outstanding dues against Market and Holding tax. In 22 ULBs an outstanding due of Rs.9,26,85,634 remained to be collected . These are few examples of misappropriation detected during audit of sampled ULBs by the Auditors of DALF.
- VII. Similar types of anomalies were detected in the scrutiny of the accounts of some PRIs by the auditors of DALF Assam.

Audit by CAG

5.35 In accordance with the recommendations of the Eleventh Finance Commission, the CAG of India has been entrusted with the technical guidance and supervision over the proper maintenance of accounts of PRIs and ULBs and their audit. Moreover, as per recommendations of the Thirteenth Finance Commission, the Govt. of Assam in May 2011 entrusted the audit of Local Bodies to the CAG. Accordingly, the AG, Assam conducts audit of PRIs and ULBs on test cases.

5.36 The Supplementary audit carried out by the CAG have recorded the following deficiencies.

- i) As per provisions of the Assam Panchayat Act, 1994 the ZPs and APs are to prepare Annual Administrative Reports of the preceding year for submission to the Govt. by 30th September every year. It is observed that no PRIs have prepared such Reports. The Govt. in the P&RD Department also has not taken steps for collection of the above reports for consolidation and submission to the State Legislature.

- ii) There is no Internal audit in the PRIs although Rule 18 of Assam Panchayat (A) Rules, 2002 provides for internal audit by the Internal auditors of P&RD Department. As there is no provision for internal audit in Municipal Act and Rules, Internal audit has not been initiated in ULBs.
- iii) The Assam Municipal Act 1956 was amended in May 2011 for maintenance of accounts on accrual basis. But almost all the ULBs maintain accounts of ULBs on cash basis. . Other major short comings mentioned are :-
 - iv) Non maintenance of Cash Books.
 - v) Non preparation of budget and in cases where budgets were presented they were found to be unrealistic budgets.
 - vi) Non submission of Utilization Certificates.
 - vii) Non adjustment of advances drawn.
 - viii) Deficiency in internal control mechanism.
 - ix) Non maintenance of Stock Registers.
 - x) Non maintenance of Asset Registers.
 - xi) Non maintenances works Registers.
 - xii) Non maintenance of Advance Registers.
 - xiii) Diversion of funds.
 - xiv) Registration Fees and Stamp Duty not realized.
 - xv) Shortfall in collection of kisth money from lessees.
 - xvi) Holding tax not collected by GP.
 - xvii) Schemes implemented without approval of General Body.
 - xviii) Cash Books and Bank balance not reconciled.
 - xix) IT and VAT and others statutory deductions not made while passing bills.

5.37 Accounting System of PRIs :-

The prescribed accounting system under Assam Panchayat Act, 1994 and Assam Panchayat (Financial) Rules, 2002 is detailed and comprehensive. As provided under sub-section (i) of Section 28 and Section 60 and Section 97 of the Assam Panchayat Act 1994, the Gaon Panchayats, the Anchalik Panchayats and Zilla Parishads are required to maintain their respective accounts in Forms prescribed under the Assam Panchayat (Financial) Rules, 2002 in the following manner:

- i) The accounts under different detailed heads shall be maintained separately for different minor heads in a ledger (Abstract Ledger).
- ii) Specifically, the Accounts of the different Zilla Parishads, Anchalik Panchayats and Gaon Panchayats under a particular detailed minor head shall be recorded in different pages in the Ledger.

- iii) In addition to General ledger, a Control ledger shall be maintained in form No. 2 of the schedule to record total transactions under all detailed minor heads within a budget group in a month as recorded in the General ledger.
- iv)
 - a) All monthly transactions whether in cash or by cheque or by postal order shall be entered in the Cash Book in Form No. 3 of the Schedule as soon as they are made along with the date in token of his check before being duly attested by the Chief Executive Officer in respect of the Zilla Parishads the Executive Officer in respect of Aanchalik Panchayats and by the Secretary in respect of Gaon Panchayats. The Officer is to immediately compare the concerned Bank Receipt and the Pay in slip and corresponding Bank Pass Book and voucher etc.
 - b) The Cash Book shall be closed and balanced each day and checked by the Officer as provided in sub-rule (4) (a). He shall verify each entry in the Cash Book and shall put his dated initials in the “Remarks” column against the closing balance token of his having verified all the entries of the day inclusive of the closing balance.
 - c) At the end of each month, the officer mentioned in sub-rule 4 (a) shall verify the closing balance in the Cash Book and record a dated certification to that effect that the cash is physically verified and found correct as per closing balance.
 - d) Analysis of the balance at the close of each month shall be worked out separately for Government and Panchayat fund. At the time of transfer of charge of the office, the procedure of closing of the Cash Book at the end of the month indicated above shall be followed.

5.38 Maintenance of important Registers etc. in respect of PRIs

- (i) **Maintenance of Cash Book:** - Cash Book is to be maintained in double entry system.
- (ii) **Maintenance of Receipt and Expenditure Ledger:** - Receipt and Expenditure ledger is to be maintained under Sub Rule (1) and (2) of Rule 8 of Assam Panchayat (Financial) Rules 2002 Form No. 01 for Panchayat Funds Form 1 (a) for Govt. Funds.
- (iii) **Control Ledger:-** Under Sub Rule (3) of Rule 8 of Assam Panchayat (Financial) Rules 2002 Form no. 02 is to be maintained.

- (iv) **Stock Register:** - The maintenance of stock register is provided for under Sub Rule (2) of Rule 30 of Assam Panchayat (Financial) Rules 2002 (Form no. 08).
- (v) **Register of Receipt Book:** - The Register of Receipt books is to be maintained under Sub rule (1) of Rule 16 of Assam Panchayat (Financial) Rules 2002 in Form no. 05.
- (vi) **Register of Properties and Assets:** - The Register of properties and assets in Form no. 6 and Register of Land in Form no. (11) is to be maintained for ascertainment of movable and immovable properties under the possession of the institution.
- (vii) **Register of Govt. Fund:** - All the PRIs are to maintain a Register of Govt. Fund as prescribed in Form no. (7) under Rule 29 of the Assam Panchayat (Financial) Rules (2002).
- (viii) **Register of Assessment and Collection of Taxes:** - The Register of assessment and collection of taxes under Rule 45 of Assam Panchayat (Financial) Rules 2002 is to be maintained by PRIs.
- (ix) **Preparation of Monthly and Annual Account:-** Preparation of monthly and annual account for receipt and expenditure is mandatory.
- (x) Creation of Database of Financial and maintenance of account is to be ensured by PRIs.
- (xi) Refund of unspent balance of scheme at the end of the year is mandatory.
- (xii) **Maintenance of other important Records /Registers in PRI :-**
 - i) Register of Earnest money/Security deposit.
 - ii) Register of License holders.
 - iii) Registers of markets, ponds, fisheries and farriers.
 - iv) Allotment Registers.
 - v) Loan and Advance Register for staff members.
 - vi) Register of work advances to departmental officials, construction committee and suppliers.
 - vii) Register of complete and incomplete work.
 - viii) Employee generator register.
 - ix) Physical and financial progress registers under different schemes.

5.39 Accounting System of ULBs:

The accounts of ULBs are maintained on cash basis and thereby the accurate and correct state of the financial affairs of ULBs and their assets and liabilities are not disclosed. It may be mentioned here that the Ministry of Urban Development, GoI introduced a National Municipal Accounts Manual in 2004 which proposed to bring all ULB account records under accrual system of accounting. Accrual basis of accounting

results in recording of transactions and events on the basis of their substance, rather than merely when cash is received or disbursed and thus enhances their relevance, neutrality, timeliness, completeness and comparability. But no efforts have been made so far to replace cash basis of accounting by accrual system.

At present ULBs maintain Cash Books under double entry system for each and every fund they operate. The ULBs are required to raise various taxes like – property tax, trade license fees, water tax etc. ULBs need to issue regular bills and notices for collection of taxes within a prescribed time limit. However, collection of taxes in most cases is found to be very poor. It is mandatory for Municipal Boards to prepare annual budgets under Sec. 43-A of Assam Panchayat Act, 1956 and Rules 11 to 18 of Assam Municipal Account Rules, 1961. The budget estimates showing details of probable receipts and expenditure shall be prepared in Municipal Form No. 1 and placed before the Municipal Board in their meeting to be held at least two months before the close of the financial year. Further, the budget estimates shall be approved by the Municipal Board and copies thereof shall be submitted to the Director of Municipal Administration.

The following books of accounts are to be maintained by the ULBs.

- i) Cashier's Cash Book under Rule 26, Form No. 3.
- ii) Abstract Register for Receipt and Expenditure under Rule 73, Form No. 12 and 13.
- iii) Register of Conditional Grants under Rule 76.
- iv) Adjustment Register under Rule 77, Form No. 14.
- v) Advance Register under Rule 81, Form No. 15.
- vi) Adjustment of Advance Register under Rule 84, Form No.15 A.
- vii) Lapsed and Confiscated Deposit under Rule 85, Form No. 16 and 16-A.
- viii) Quarterly and Annual Account under Rule 89, Form No. 17,18,19.
- ix) Register for Security Deposit other than cash under Rule 97, Form No. 20.
- x) Govt. Security Register under Rule 98, Form No. 21.
- xi) Loan Register under Rule 99, Form No. 22.
- xii) Appropriation Register of Loan Funds under Rule 100, Form No. 22-A.
- xiii) License Fee on carriages and animals under Rule 102, Form No. 23.
- xiv) Fees on registration of carts under Rule 105, Form No. 26.
- xv) Stock account of carts, carriages and animals registration

tickets under Rule 106, Form No. 27.

- xxvi) Hackney carriage License Register under Rule 107, Form No. 28.
- xxvii) Hackney carriage Driver's Register License under Rule 107, Form No. 29.
- xxviii) Miscellaneous Receipt Book under Rule 116 and 117, Form No. 36.
- xix) Register of Lands under Rule 118.
- xx) Register of misc. Bills under Rule 135, Form No. 41.
- xxi) Miscellaneous Bills under Rule 136, Form No. 42.
- xxii) Measurement Book under Rule 142, Form No. 45.
- xxiii) Stock of Measurement Book under Rule 145.
- xxiv) Muster Roll under Rule 147, Form No. 46.
- xxv) Register of Works, Form No. 47.
- xxvi) Stock and Store Register, Form No. 48.
- xxvii) Service Books, Form No. 49.
- xxviii) Demand Register, Form-A.
- xxix) Demand and Bill, Register Form-B.
- xxx) Petition Register, Form-C.
- xxxi) Mutation Register, Form-D.
- xxxii) Register of Remission, Form-E.
- xxxiii) Sarkar's Daily Register of collection, Form-I.
- xxxiv) Sarkar's Ledger, Form-K.
- xxxv) Progress Statement of collection of Rates and Taxes, Form-L.

5.40 Observation of DALF:

It appears that most of the PRI's and ULB's do not prepare annual budget nor maintain vital records /Registers. Even important registers as given below are not being maintained in many of the PRIs:

- i) Register of earnest money and security deposit, (Form No.12).
- ii) Register of License Holder (Form No.17).
- iii) Register of Markets, Fisheries, Pounds and Ferries (Form No.18)
- iv) Allotment Register.
- v) Loan and Advance Register for staffs, members.
- vi) Register of work advances to Department officials, Construction Committee and Suppliers.
- vii) Register of Complete and Incomplete works.
- viii) Physical and Financial progress Register under different schemes etc.

5.41 Suggestions of the DALF:

I. In respect of PRI's

- Assam Panchayat (Financial) Rules, 2002 may be suitably modified to simplify maintenance of accounting system.
- Database of beneficiaries should be updated and validated regularly.
- All mandatory Committees need to be constituted.
- Internal control mechanism should be augmented by strengthening the system of inspection and supervision by providing required manpower and training to them.
- There should be regular inspection of accounts and internal audit to identify deficiencies.
- PRIs should invariably prepare their monthly and annual accounts to ensure transparency.
- PRIs should levy and impose taxes as per the provisions made in the relevant Act for augmentation of PRIs own resource base.

II. In respect of ULB's

- To replace cash basis of accounting by accrual system.
- Assessment and collection of revenue regime be strengthened to avoid loss of revenue and accumulation of arrear in collection of revenue.
- Put in place strong control & monitoring mechanism to avoid unfruitful expenditure and blockage of funds.
- Adopt procedures for inviting tender/ quotations in all cases of procurement of materials and stores etc.

III. In respect of Guwahati Municipal Corporation:

- The accounting system including the Cash Books & Ledgers should be fully computerized.
- Cheque payment should be abolished and replaced by NEFT/RTGS.
- Software for property tax needs upgradation for reflection of ward-wise demand and collection etc.
- Software for Trade License also needs to be introduced.
- POS machines to be introduced in all the zones and also for Trade License fees etc to minimize misappropriation/ temporary misappropriation.

Above all, regular training on relevant rules for accounts maintenance should be imparted to the personnel of PRIs and ULBs so that they discharge their functions efficiently.

Preparation of Budget

- 5.42** Budget is a vital instrument for ensuring accountability. Besides reflecting the receipts and expenditure statement of an organization it also reflects the commitment of the organization to maintain financial discipline and further the organizational goal for providing services to the people under its jurisdiction. It is mandatory for each and every Local Body to prepare an annual budget for the following year and to forward it to the concerned authorities in prescribed format for approval. It is also mandatory that, no expenditure shall be incurred by the Local Bodies without approval of the Budget by competent authority.

The procedure for the preparation of Budget of PRIs is laid down in section 27, 56 and 91 of the Assam Panchayat Act, 1994 and amendments made thereafter. The formats for preparation of Budget under different Major Heads, Minor Heads and Object Heads are given in detail against the 29 functions in the Assam Panchayat (Financial) Rules 2002 in Formats 9, 10 and 11.

- 5.43** Each ULB shall pass its Annual Budget for the coming financial year, before the end of February of the preceding financial year in the Board meeting and submit the same to the Director, Municipal Administration for approval. The Director MA is required to approve the budget before the 31st of March of the preceding financial year. Any ULB that defaults in submission of Annual Budget, to the Director MA within the stipulated date shall have no claim to Grants-in-aid from the State Government for the financial year. Before the end of April every year, the Director MA shall submit to the Government a list of defaulting ULBs who have not submitted the Annual Budget estimate within the stipulated time as provided for under Section 43-A of the Assam Municipal Act, 1956.

- 5.44** However on verification of the records of PRIs and ULBs by the audit parties of the DALF it is found that the most of the Local Bodies have not complied with the provisions of the Acts and Rules.

Almost all the GPs do not prepare their Annual Budget. The few GPs who prepare Budgets do so only in a very rudimentary format which does not conform to the formats prescribed by the CAG. Although some of the ZPs and APs prepare their Annual Budget, they do not take into account the estimates prepared by the Standing Committee although it is mandated under the Act.

- 5.45** The Preparation of Budget by the ULBs shows a similar state of affairs. While preparing the Budget, the past trends of income and expenditures it

is to be kept in mind but in reality, this does not happen and as a result budgets are not realistic. The example below illustrates this point

Table 5.8

(Rs. in Lakh)

| Name of ULB | Receipt (Est) | Actual | Expenditure (Est) | Actual |
|--------------------|----------------------|---------------|--------------------------|---------------|
| Raha TC | | | | |
| 2011-12 | 395.82 | 78.47 | 392.39 | 51.83 |
| 2012-13 | 455.19 | 222.98 | 451.77 | 89.01 |
| 2013-14 | 1563.86 | 321.39 | 1553.73 | 184.32 |
| Jorhat MB | | | | |
| 2011-12 | 617.05 | 18.78 | 601.46 | 17.44 |
| 2012-13 | 801.07 | 14.11 | 279.73 | 15.29 |
| 2013-14 | 86.39 | 20.46 | 77.59 | 19.28 |

Source: Director of Audit, Local Fund Assam.

The major reasons for non preparation of budget or unrealistic preparation of Annual Budget of PRIs and ULBs is that most of the Local Bodies are functioning with untrained accounts personnel. Therefore, basic training courses should be imparted to the accounts personnel and elected representatives holding executive positions in different committees at regular intervals. For improvement of the budgeting system e-governance is to be adopted at the earliest on priority basis.

- 5.46** The State Institute of Panchayat and Rural Development (SIPRD) conducts training programmes for functionaries and elected representatives of the PRIs. The training schedule is for a very short period which is barely sufficient to impart knowledge and capability for maintaining accounts and management of other financial functions which is required at the PRI level. The training module of SIPRD requires to be revisited and redesigned to equip the functionaries with basic skills in budget preparation, maintenance of accounts, addressing audit objections, etc.

As far as the urban local bodies are concerned, there is complete absence of provision of training for the functionaries as well as the elected representatives of the ULBs. It is learnt from the DMA that that training of functionaries has not been taken up because of non completion of construction of training building. The Commission is of the view that, this is a serious omission and that immediate steps must be taken for holding training in hired premises if necessary.

Administrative issues of PRIs

5.47 In pursuance with the 73rd Constitution Amendment Act, 1992 the State Govt. is required to entrust PRIs with such powers, funds, functions, staff and responsibility so as to enable them to function as robust instruments of local Self government. The legislative enactments for conduct of business of PRIs include-

- a) The Assam Panchayat Act, 1994
- b) The Assam Panchayat (Financial) Rules, 2002.
- c) The Assam Panchayat (Administrative) Rules, 2002.
- d) Government instructions issued from time to time. These Acts and Rules are operative in the General areas of Assam and do not cover the Sixth Schedule Areas. The Sixth Schedule areas are governed by Rules framed by the respective Autonomous councils of the Bodoland Territorial Council, Karbi Anglong Autonomous Council and the Dima Hasao Autonomous Council.

5.48 The PRIs in Assam comprise of a three tier structure namely (i) the Gaon Panchayat at village level covering 8-10 villages with total population size varying between 8000 to 10000 (ii) the Anchalik Parishads at the intermediate level whose area is co terminus with the Development Block and, (iii) the Zilla Parishad at District level. Each of the PRIs in all the three tiers function under democratically elected body headed by a President.

The number of Zilla Parishads, Anchalik Parishads and Gaon Panchayats with their average area size and population size are shown in the tabular form is shown below:-

Table No. 5.9

Number of ZP, AP and GP and average area and population per unit

| Tiers | No. of unit | Average area per unit in sq. km. | Average population per unit (2011 Census) |
|--------------|--------------------|---|--|
| ZP | 26 | 1563.80 | 913673 |
| AP | 185 | 219.78 | 128408 |
| GP | 2197 | 18.48 | 10798 |

Source: Panchayat and Rural Development Department.

5.49 The Chief Secretary to the Govt. of Assam is the overall administrative head of the Govt. Departments while the Principal Secretary, Panchayat and Rural Development Department is the Administrative head of the

Panchayat and Rural Department. The Commissioner, Panchayat and Rural Development Commissionerate is entrusted with allocation of funds besides exercising overall control and supervision of activities of the PRIs. The Chief Executive Officer of the ZP, Executive officer of AP and the Secretary of GP provide executive administrative support in their respective organization. The B.D.O is the ex-officio Executive Officer of the Anchalik Parishad. Independent Executive Officers have not been posted in the APs. For better functioning of APs posting of dedicated, full time Executive Officers is necessary.

- 5.50** So far as staffing pattern of functionaries is concerned the Assam Panchayat (Administrative) Rules, 2002 had prescribed the staffing pattern of Zilla Parishads, Anchalik Parishads and Gaon Panchayats as 18, 8 and 3 respectively. In addition to these, each ZP and AP was to have one CEO and one EO respectively. The post of the Chief Accounts Officer and Chief Planning Officer was created in each ZP to provide administrative support regarding financial matters including preparation of Annual Accounts and Budget and also to advise the ZP on plan formulation. No action has been initiated to fill up these posts. Most of the PRIs are badly under staffed. With the existing shortage of staff the PRIs have been unable to execute various schemes assigned to them under The Assam Panchayat Act 1994 efficiently. Moreover, PRIs have also been made to implement Centrally Sponsored schemes. The PRIs require to be equipped with adequate staff strength desperately to discharge their statutory functions.
- 5.51** The Third Assam State Finance Commission recommended for enhancement of staff strength of PRIs to the extent of 30, 20 and 8 in respect of ZP, AP and GP on the basis of the report of SIPRD. As recommended by the report of the One man committee constituted by State Govt. the Fourth Assam State Finance Commission proposed increase of staff strength to the extent of 31, 18 and 9 in ZP, AP and GP respectively. Although these recommendations were accepted by the Govt. no action has been initiated for creation of posts.
- 5.52** The State Govt. issued orders for merger of DRDA with ZP. But complete merger is yet to take place. There was a recommendation for merger of the staff of B.D.O particularly CD and Rural Development staff with that of the AP. This recommendation has not been carried out.
- 5.53** During the visit of the Commission it is observed that some of the office buildings of the APs and GPs are in a decrepit condition. Some of the office buildings of most of the ZPs were found to be very old and in need of urgent renovation. As regards staff quarters, there is a shortage of accommodation in the case of ZPs and APs. However, all the quarters are in deplorable condition and need immediate repairs. The staff of GP are not being provided with official accommodation. The Fourth Assam State

Finance Commission estimated an amount of Rs. 601.42 crore was required for construction of office buildings for all the ZPs and office buildings and staff quarters of selected APs and GPs. An amount of Rs. 120.28 crore was released for the year 2011-12 but subsequent installments could not be released due to non- receipt of UCs. However, in view of the present condition of buildings this Commission recommends an amount of 269.60 crore for construction of buildings of all ZPs and APs and office buildings for some GPs. It is also learnt that a sizeable number of GPs either do not have adequate land or any land to build their offices. The Commission suggests that the concerned PRIs may immediately identify suitable Govt. land measuring 3/4 bighas and approach the Sub-Divisional Land Advisory Committee for allotment of land. The Govt. in the P&RD Department may also take up the matter with Revenue and Disaster Management Department on priority basis.

5.54 Status of ULBs

After the 74th Constitutional Amendment, the Urban Local Bodies in General areas of Assam have been functioning under the following Acts and Rules:-

- i) Assam Municipal Act, 1956
- ii) Guwahati Municipal Act 1971
- iii) Assam Municipal Accounts Rule 1961

The ULBs in Sixth Schedule Areas are governed by Rules framed by the respective Autonomous District Councils of BTC, KAAC and DHAC.

5.55 At present, there are 103 ULBs in Assam out of which, 22 are located in Sixth Schedule Areas. Article 243 of the Constitution recognizes three types of ULBs i.e. Corporation, Municipality and Nagar Panchayats. Earlier, Nagar Panchayats were known as Town Committees in Assam. However, the Urban Development Department, Govt. of Assam has classified all Town Committees as Municipalities vide notification No. UDD(M) 263/2017/13 dated 11/10/2018. As such, Assam has one Municipal Corporation and 102 Municipalities. This is at variance with the Constitutional provision which provides for 3 tiers of urban local bodies. The Commission requested for views of UDD in this regard. The Assam Municipal Act 1956 also mentions the criteria for classification of ULBs as MBs /TCs and that each MB should comprise of not less than 10 and more than 30 elected members whereas TCs should have not less than 4 and more than 10 elected members.

5.56 The Guwahati Municipal Corporation is headed by the Mayor while one elected Chairman is the functional head of each ULB. The Director, Municipal Administration and the Director, Town and Country Planning are entrusted with the allocation of funds besides overall control and supervision and implementation of schemes at the state level. Section 53 of the Assam Municipal (Amendment) Act, 2011 has provided for

appointment of an Executive Officer for each ULB by the Govt. and the ULB shall bear the expenditure of pay and allowance of each Executive Officer. Recently, the State Government has made arrangement for entrusting a civil officer of DC/ SDO office to function as an Executive Officer of ULBs in addition to his/ her normal duties. The Commission recommends that a fulltime Executive Officer should be placed in each ULB as per provision of Assam Municipal (Amendment) Act, 2011 for all round development of the ULBs.

5.57 The Additional Chief Secretary/ Principal Secretary, Urban Development Department is the administrative head of ULB. The Secretary, Guwahati Development Department is the administrative head of Guwahati Municipal Corporation. The executive function of the GMC is carried out by the Commissioner, GMC under Section 34 of GMC Act, 1971. 29.6

5.58 The State Govt. is yet to finalize the Service Rules and staffing pattern of the functionaries of ULBs in Assam. As a result, the rationale for engaging staff in ULBs varies across the state. Due to lack of Service rules, vacant posts have remained unfilled. There is an urgent need to finalize the staffing pattern of ULBs so that the staff strength can be rationalized and service delivery improved. The area, population, requirements and financial capacity of the ULB are to be taken into consideration at the time of engagement of staff in ULBs but this is not always being followed. After the 74th Amendment of the Constitution the ULBs have been given the responsibility of executing various new programmes in addition to their traditional functions. Further, the increase in urban population over time have placed new demands for services from ULBs. There is an urgent need for reviewing manpower requirements in each ULB to enable them to provide better service delivery in the urban civic bodies and meet the emerging challenges.

5.59 The Fourth Assam State Finance Commission recommended the following staffing pattern in ULBs based on population size.

| Population size as per 2011 census | No. of ULBs as on 31st March, 2019 | Staff recommended per unit as per Fourth ASFC | Total staff recommended |
|---|--|--|--------------------------------|
| Upto 10,000 | 23 | 34 | 782 |
| 10,001- 20,000 | 41 | 47 | 1,927 |
| 20,001- 50,000 | 24 | 78 | 9,072 |
| 50,001- 1,00,000 | 10 | 137 | 1,370 |
| Above 1,00,000 | 3 | 202 | 606 |
| | 101 (excluding GMC) | | 13,757 |

Although the State Govt. accepted the recommendations of Fourth ASFC no action has been taken to implement the same. This Commission recommends that the Govt. may finalize the Service Rules of the ULB staff expeditiously. Moreover, technical and skilled cadres require to be inducted in the ULBs so as to develop these organizations into professionally sound institutions capable of responding to growing public demands. Provision for sharing the services of such technical and skilled functionaries among different ULBs having population of less than 20,000 may be kept.

- 5.60** It is learnt that the Town and Country Planning Department of GoA and District Development Authority have been assigned activities within the jurisdiction of ULBs and PRIs. The Town & Country Planning Department has been assigned with the task of preparation of the Master Plan and construction of the drainage system. So far, 24 Master Plans have been completed, 11 numbers of drainage systems have been executed and four are under preparation. Although the subordinate offices of the Town and Country Planning Department are located in some districts the Department has been hamstrung due to acute manpower shortage. In view of shortage in manpower there is inordinate delay in preparation of master plans. There are 24 numbers of District Development Authorities in certain district headquarters which function as independent entities. In the twenty four Development Authorities building permission within the notified Town / Municipal areas are given by the ULBs while the Town Planner gives building permission for the area outside the Municipal area which is within the Development Authority often granting of permission within the Development Authority cannot be strictly enforced as there is some jurisdictional issues with the PRIs and the PRIs have also been giving building permission within the Development Authority Area. It is felt that the UDD and P&RD should closely coordinate and take steps to prevent overlapping of jurisdiction. The Town & Country Planning Department as well as Development Authority should coordinate closely with local body authorities to ensure that master plan protocols are being adhered to.

Various Committees:

- 5.61** The Assam Panchayat Act, 1994 provides for setting up standing committees in different tiers of PRIs as mentioned below:

| Standing Committee | Tier | Responsibility |
|---------------------------|-------------|--|
| Development Committee | GP | Activities pertaining to agricultural production, animal husbandry, rural industries and poverty alleviation programmes. |
| Social Justice | | Promotion of educational, |

| | | |
|--------------------------------------|------------|---|
| Committee | GP, AP, ZP | economic, social, cultural and other interests of SC, ST and Backward classes. Protection of such castes and classes from social injustice and any form of exploitation besides welfare of women and children. |
| Social Welfare Committee | GP | Functions relating to education, public health works and other functions of the GP. |
| General Standing Committee | AP, ZP | Establishment relating to education, public health works and other functions of the GP. |
| General Standing Committee | AP, ZP | Establishment matters, communication, buildings, rural housing, relief against natural calamities, water supply and all miscellaneous residuary matters. |
| Finance Audit and Planning Committee | AP, ZP | Finance of the AP and ZP, training, budget scrutiny, proposals for increase of revenue, examination of receipts and expenditure statement, consideration of all proposals affecting the finance of the AP and ZP and general supervision of the revenue and expenditure of AP and ZP and Planning and consolidating the plan, cooperation, small saving schemes and other function relating to the development of AP or ZP areas. |
| Planning and Development Committee | ZP | (i) Education, adult literacy and cultural activities as the ZP may assign. (ii) Health service, Hospital, Water supply, Family Welfare and other allied matters. (iii) Agricultural production, animal husbandry, cooperation, contour (bonding) and reclamation. (iv) Village and cottage industries (v) Promotion of industrial development of the district. |

It is observed that in most of the PRIs these committees do not meet regularly and that these committees exist only on paper.

5.62 As far as urban local bodies are concerned the Assam Municipal Act, 1956 has not made any provision for setting up Standing Committees. The GMC Act, 1971 provides for constitution of Standing Committee for the Guwahati Municipal Corporation without any timeline for formation of the Standing committee.

5.63 The Assam Municipal Act, 1956 enjoins the Municipal Boards to form Ward Committees covering one or more wards but not more than four within the territorial area of a Municipality having a population of three lacs or more. The tenure of Ward Committee is co terminus with that of the Municipal Board.

The Commission recommends that the Assam Municipal Act, 1956 should be amended to make provision for constitution of Ward committees and Standing committees in all the Municipal Boards having more than 20,000 population.

5.64 The Assam Panchayat Act, 1994 provides for formation of Gaon Sabhas comprising of persons registered in the electoral rolls relating to a village or group of villages. The Gaon Sabha is responsible for making recommendations to the Gaon Panchayat in respect of following matters.

- i) The report of development program of the GP relating to the preceding year and proposal for the current year.
- ii) Promotion of unity and harmony.
- iii) Other matters.

The Gaon Sabha is required to meet frequently and every meeting of Gaon Sabha should be presided over by the President of the GP. The aims and objectives of the Gaon Sabha are to ensure active participation of the people in the grass root level planning and development. Conducting social audit is an important function of Gaon Sabha.

The Gaon Sabha is the highest grass root level decision making body in the PRI. The Gaon Sabha is mandated to take active part in prioritizing works to be taken up for development activities in its locality besides identification of beneficiaries. As per provisions of the AP Act, 1994 the Gaon Sabha should meet at intervals not exceeding a period of three months gap. However, it is observed that Gaon Sabha meetings are either being held infrequently or not at all in some GPs. This is not in conformity with the principles of decentralization.

The Commission recommends that Govt. take appropriate steps to enforce regular holding of Gaon Sabha meetings. Govt. may consider withholding grants to GPs which do not hold Gaon Sabha meetings as provided for in the Assam Panchayat Rules, 1994.

5.65 Constitution of District Planning Committees:

As per Article 243 ZD of the Constitution and Section 3 of the Assam Panchayat Act, 1994 the Government shall constitute in every district a District Planning Committee to consolidate the plans prepared by the ZP, APs, GPs and ULBs in the district and prepare a draft Development Plan for the entire district.

The District Planning Committee shall consist of:

- a) Members of the House of People who represent the whole or part of the district.
- b) Members of the Assam Legislative Assembly whose major part of constituencies fall within the District.
- c) The President of the Zilla Parishad.
- d) The Mayor or the Chairperson of the Municipal Corporation/ Municipal Board/ Town Committee as the case may be having jurisdiction over the Head Quarters of the District.
- e) Such number of persons not less than (four fifth) of the total number of members as may be specified by the Govt. in prescribed manner from amongst the members of the ZP, Councilors of the Municipal Corporation or the Municipalities as the case may be and the members of the Town Committees in the District on rotation basis annually and in proportion to the ratio between the population of the rural areas and the urban areas of the district.

The Deputy Commissioner shall be a permanent invitee of the Committee as Ex-Officio Member. The Chief Executive Officer of the ZP shall be the Ex-Officio Secretary of the Committee.

The President of the ZP shall be the Ex-Officio Chairman of the DPC.

Every DPC shall, while preparing the draft Development Plan give due regard to-

- i) Matters of common interest between the ZP, APs, GPs, Municipalities or Municipal Corporation as the case may be and the Town Committees in the district and, including Sectoral plans, sharing of water and other physical and natural resources, integrated development of infrastructure and environmental conservation.
- ii) The extent and type of available resources whether financial or otherwise.
- iii) Consultation with such institutions and organizations as the Governor may by order, specify.

The Chairperson of every DPC shall forward the District Plan, as recommended by the committee to the Government for approval within a specified period as may be prescribed by the State Govt.

5.66 It is seen that most of the DPCs have not been functioning as per guidelines. The DPCs do not take into account the plans that have been prepared at the grass root level while consolidating the District Plan. The DPC moreover, does not meet regularly and functions largely without the active participation of the stakeholders. The Zilla Parishad prepares Annual Action Plans under various programmes but a consolidated District Plan is not prepared in advance for the year. The Zilla Parishad seeks schemes from the stakeholders only when the funds are available. These schemes are approved by the DPC at subsequent dates.

In order to increase the professional competence of the District Planning Committee in preparation and consolidation of the draft District Development Plan it is essential for the DPC to take the help of or engage professionals and experts. As per existing guidelines, a technical support group is to be constituted for assisting the DPC for preparation of District Plan. However, no professional or expert or technical support groups have been engaged to assist the DPC. It is therefore apparent that the DPC has not been able to discharge its assigned role effectively. The Commission recommends that Govt. should take appropriate action for revitalizing the DPCs. They may identify suitable institutions and professionals to assist the DPCs.

5.67 Local Bodies in Sixth Schedule Areas

At present, the Sixth Schedule Areas in Assam comprise of the three hill districts viz. Karbi Anglong, West Karbi Anglong and Dima Hasao. The Sixth Schedule Areas in the plains cover four districts- Kokrajhar, Chirang, Baksa, and Udalguri which are known as Bodoland Territorial Autonomous District (BTAD). The entire Sixth Schedule Areas are governed by three Autonomous Councils namely, (1) Karbi Anglong Autonomous Council covering Karbi Anglong and West Karbi Anglong districts, (2) Dima Hasao Autonomous Council and (3) Bodoland Territorial Council (BTC) consisting of districts of Kokrajhar, Chirang, Baksa, and Udalguri. These Autonomous Councils are miniature States within the state of Assam. The areas of KAAC, DHAC and BTC are 10434 sq. km, 4890 sq. km and 8970 sq. km respectively. The number of villages in KAAC, DHAC, and BTC are 2928, 822, and 3082. There are 9 ULBs in KAAC, 4 in DHAC and 9 in BTC. There are 26 Village Development Councils in KAAC and 415 Village Council Development Committee (VCDC) in the BTC. At present, the DHAC does not have any VDC but has contemplated to have 20 VDCs.

5.68 As per 2011 Census the population of KAAC, DHAC and BTC are 956313, 214102, and 3151047 respectively. The percentage share of urban population of KAAC, DHAC and BTC are 14.17, 29.19 and 4.44

respectively. Although Dima Hasao has a higher percentage of urban population the district is sparsely populated with density of population being only 44 per sq. km. The total population of the two hills districts constitute 3.78 pc of the population of the state. Whereas, the population of the BTAD constitute nearly 10 pc of state population with population density of 374 per sq. km. The area of BTAD represents 11.4 pc of the total area of the state.

- 5.69** The administration of Sixth Schedule Areas has been vested with the Autonomous Councils. In the case of KAAC there are 30 members, 26 being directly elected and 4 nominated. For the DHAC, there are 24 elected members and 4 nominated members. The Autonomous Council is headed by a Chairman. The Council also has a Deputy Chairman. There is an Executive Council headed by a Chief Executive Member to run the day to day activities. Besides the CEM the Executive Council has a fixed number of Executive Members who are appointed by the Governor on the advice of CEM. The Autonomous Council has a Secretariat headed by the Principal Secretary. All the executive functions of Autonomous Council are vested with the Executive Council.

The Development Commissioner for the Hill areas is responsible for overseeing developmental works and keeping liaison between the Councils and the State Govt. The State Secretariat also has a separate Hill Areas Department.

- 5.70** The power pertaining to Executive, Legislative and Judicial functions is vested with the Autonomous Councils besides their inherent and entrusted subjects. The inherent subjects cover land use, cultivation, primary education, forest, fisheries, market, cattle pounds, ferries etc. Besides these subjects, the State Govt. has delegated 30 subjects to the Autonomous Councils along with funds and functionaries. Another 29 subjects listed in Schedule XI of the Constitution as amended in 1993 have also been delegated to the Autonomous Councils. The Govt. of Assam releases funds to the Autonomous Councils to meet the expenditure for entrusted as well as delegated subjects.

- 5.71** The Govt. of Assam transferred 39 subjects with funds and functionaries to the Bodoland Territorial Council. The BTC has Legislative and Executive powers over the transferred subjects.

The organizational structure of the BTC is that the policy making level vests with the Council itself. The Council comprises 40 directly elected members and 6 members nominated by Govt. of Assam. Out of 40 elected representatives 30 are reserved for Scheduled Tribe, 5 for non-tribal communities and 5 is open to all communities.

- 5.72** The Chief Executive Member is the head of the Executive Council of BTC with other 3 Executive Members. The Principal Secretary deputed by the Govt. of Assam is the head of the BTC Secretariat and carries out the executive functions of the BTC. The administrative department for the BTC is the WPT&BC Department in the State Secretariat.
- 5.73** The Panchayati Raj System never existed in KAAC and DHAC. However, in the BTAD, PRIs existed before the creation of BTC. In accordance with the 73rd Amendment of the Constitution the PRIs in BTC were excluded when BTC was brought under the Sixth Schedule.

The PRIs under the BTC were gradually dismantled.

During the post amendment period there was a felt need for setting up grass root level institutions to facilitate decentralised administration. Accordingly, in BTC 415 Village Council Development Committees (VCDC) and in KAAC 26 Village Development Councils (VDC) have been created. Although DHAC does not have VDC at present, they are contemplating constituting 20 Village Development Councils.

- 5.74** At present the VCDC and VDC are functioning on adhoc basis without holding any elections for selection of members. These organizations have shortage of physical infrastructure and functionaries.
- 5.75** In the Sixth Schedule Areas ULBs have been functioning as in the General areas. But the transfer of functions, functionary and funds as envisaged by the 74th Amendment of the Constitution have bypassed the Sixth Schedule Areas. The ULBs in Sixth Schedule Areas are executing their traditional functions. The Assam Municipal Act, 1956 does not operate in the Sixth Schedule Areas. The ULBs in these areas function under the Rules framed by the respective Autonomous Councils.

In Karbi Anglong and West Karbi Anglong districts 9 numbers of ULBs have been established under the Mikir Hills district (Constitution of Town Committees) Rules, 1958.

The DHAC has constituted 4 Town Committees under sub-section (i) of section 3 of the North Cachar Hills District (Administration of Town Committees) Act, 1956. These Town Committees function as per the North Cachar Hills District (Constitution of Town Committee) Rules, 1963.

As per the Bodoland Accord, Urban Development pertaining to BTAD has been transferred to the BTC. There were 6 ULBs within the BTAD at the time of creation of BTC. These ULBs were functioning under the Assam Municipal Act, 1956. Subsequently, three new Town Committees;

Goreswar, Kazalgaon and Fakirgram have been created by the Council Authority. The BTC has not framed any new Rule for governing ULBs under its jurisdiction. The nine ULBs within BTAD are run as per provision of the Assam Municipal Act, 1956.

5.76 Maintenance of data base

As recommended by the Eleventh Finance Commission the CAG prescribed data base formats for maintenance of information of the finances of PRIs. In order to have a consolidated picture of sector wise resources and expenditure by the PRIs, details of work executed and physical progress etc. the CAG devised database formats. The Eleventh Finance Commission also provided funds for creation of database for the PRIs. The Twelfth Finance Commission further recommended that the states were to provide funds to each PRI from the total allocation of Twelfth Finance Commission grants for the same. Although the funds were provided no improvement has been achieved in setting up the data base on finances of PRIs. The Thirteenth Finance Commission also recorded dissatisfaction in its report for not giving proper attention to the creation of the financial data base for PRIs.

- 5.77** Ever since the Second Assam State Finance Commission all successive State Finance Commissions have been reiterating the need for developing a reliable data base on finances of the PRIs. However, no tangible efforts have been observed in this regard. The Govt. in the P&RD require to prioritize and take urgent steps for building up a reliable and upto date data base on finances of PRIs in mission mode. It may be mentioned that very little raw data is available in the grass root level and that no macro level data at the state level is maintained. It is imperative that a dynamic website connecting all the PRIs should be setup so that all important information is easily available centrally in the P&RD and Finance Department.
- 5.78** It is gathered that the State Government had adopted PRIA software for maintenance of accounts in format prescribed by the MOPR on Model Accounting System (MAS) and PRIs also have been maintaining their Accounts in the system. However this system is shown to have a lot of deficiencies.
- 5.79** As per provision of PARA-86 of the Assam Audit Manual- 2002 (revised) the reply of audit paras should be submitted to the Director of Audit Local Fund, in case of major accounts and to the Assistant Director of concerned circle in case of minor accounts within 3 months from the date of receipt of the Audit reports by the accounting Authorities for settlement. But most of the Local Body institutions do not submit the reply of audit paras to the Director or to the Assistant Director, as the case may be.

The State Govt. has constituted a State Level Review Committee and created 20 number of Audit cells during 2009-2010. The Audit Cells of the Circle Offices take up settlement of audit objections and a sizable number of audit paras have already been settled.

As per para 101(i) of the Assam Audit Manual, the DALF is required to send an Annual Audit Report to the Finance Department of Govt. of Assam by 30th September every year, incorporating major outstanding audit objections pertaining to PRIs which are pending for settlement for further action by the Finance Department. The DALF submitted (December, 2017) three Audit Reports covering the period from 2010-2011 to 2015-16. The status of consolidated Audit Reports submitted by the DALF to the Government is as follows:

Table No- 5.10

| Sl. No. | Consolidated Audit Report for the year | Submitted to Government | Laid before Legislature |
|----------------|---|--------------------------------|--------------------------------|
| 1 | 2010-11 and 2011-12 | 21 March,2013 | 10 February,2014 |
| 2 | 2012-13 and 2013-14 | 7 December,2014 | 19 December,2014 |
| 3 | 2014-15 and 2015-16 | 13November,2016 | Yet to be laid |

Source: DALF.

The consolidated audit reports for the period 2010 to 2015 were submitted to the Finance (A&F) Department on 16th June, 2018 by the Director, Audit Local Fund vide letter No. DAT&B 26/2017-18/6. The Finance (A&F) Department has not taken necessary action in this regard. Inspection Reports are being issued by the Accountant General (Audit), Assam to the audited PRIs with a copy of each to the State Government. PRIs are required to comply with the observations contained in the Inspection Reports, rectify the defects brought out in the IRs and report their compliance within three months from the date of receipt of the IR. Important audit findings are also reported to the Government through the Audit Reports on Local Bodies. The details of IRs and outstanding Audit paras in respect of PRIs as on March, 2017 is as below:

Table No- 5.11

| Year of Issue | No. of Inspection Reports | No. of outstanding Audit Paras | Money Value (Rs. in Crore) | First Reply furnished |
|----------------------|----------------------------------|---------------------------------------|-----------------------------------|------------------------------|
| Upto 2012-13 | 572 | 3879 | 711.59 | 220 |
| 2013-14 | 51 | 366 | 176.50 | 8 |
| 2014-15 | 109 | 820 | 475.25 | 18 |
| 2015-16 | 34 | 317 | 172.04 | 1 |
| 2016-17 | 108 | 971 | 830.91 | 14 |
| Total | 874 | 6353 | 2366.29 | 261 |

Source: Accountant General (Audit) Assam

As of March, 2017, 6353 paragraphs involving Rs.2366.29 Crore were pending for settlement for want of replies from the concerned PRIs. Even the first reply has not been received for 6092 paragraphs out of the 6353 paragraphs. It is observed that the compliance to the audit objections is not being followed up. The administrative Heads of the Departments must take appropriate steps to ensure that the concerned PRIs address the issue sincerely & take prompt and timely action in furnishing replies to IRs. This delay in disposing of audit objection not augur well in strengthening the accountability mechanism of PRIs.

The Committee on Local Fund Accounts constituted by the State Legislative discussed the Audit Report on Local Bodies. The position of discussion of Audit Reports by the Committee is given below:

Table No- 5.12

| Year of Audit | Laid before the Legislature | Whether discussed by Legislature | Action Taken Report |
|----------------------|------------------------------------|---|----------------------------|
| 2009-10 | 19 December, 2011 | Discussed | Nil |
| 2010-11 | 4 April, 2013 | Not yet discussed | Nil |
| 2011-12 | 19 July, 2013 | Not yet discussed | Nil |
| 2012-13 | 4 August, 2014 | Not yet discussed | Nil |
| 2013-14 | 10 August, 2015 | Discussed | Nil |
| 2014-15 | 18 July, 2016 | Not yet discussed | Nil |
| 2015-16 | 10 March, 2017 | Not yet discussed | Nil |

Source: Accountant General, Assam.

It is seen that discussions on only two Audit Reports was held. The last discussion was held on 10 August, 2015. As on December, 2017 action taken reports against all the discussed reports are pending.

5.80 Computerisation and e-governance

The present status of computerization and e-governance adopted by the Local Bodies in Assam is not encouraging. It is still in fledgling state. All the ULBs as well as PRIs have been provided with computers. However, most of the GP offices do not have internet connectivity. At the field level most of the works are being carried out manually by ULBs and PRIs resulting in poor performance in revenue generation, lack of accountability in expenditure management, monitoring and evaluation and redressal of public grievances. The existing scenario exhibits deficiencies in respect of building a reliable data base on finances, important records on assets and liabilities, stock book, holdings etc.

Most of the Urban Local Bodies in Assam although computerized, have no website of their own. Collection of property taxes, license fees, issue

of trade license, building permission are done manually by the ULBs. Further, UC, Annual Budget, Audit Report, receipt and expenditure statement, staff details, information on public amenities etc are being submitted periodically to the Directorate of Municipal Administration through offline/email as and when required. Online Management Information System (MIS) for submission of information does not exist in ULBs. This system is also not available in the HQ of the Directorate of Municipal Administration. However, a proposal for setting up an online Management Information System and File Management Tracking System has been submitted to the Govt. in Urban Development Department.

The National Informatics Centre, Guwahati was assigned to develop a dynamic website for capturing various important data of ULBs in Assam. Unfortunately the task has not been accomplished.

So far as rural local bodies are concerned, the situation is not better than that of ULBs. There exist deficiencies in building a robust data base, maintenance of accounts, revenue generation, expenditure management, grievance redressal and general lack of transparency. Most of the APs and all the GPs do not have internet connection. E-governance is absolutely absent in the PRIs at all levels. Even the Commissionerate of Panchayat and Rural Development have not adopted e-governance fully. A State Level Centralized e-governance system that will inter alia, ensure monitoring and evaluation of physical and financial performances of the Local Bodies is a long felt need. The Commission strongly recommends a mandatory state wide web-based monitoring system for all Local Bodies to capture details of finance of these institutions as well as service outcomes in different sectors. Implementation of such a state wide system will provide a sound basis for the work of State Finance Commission besides making it possible to link outlays to outcomes. It will demand an active role to be played by both the State and Local Bodies. Commission recommends setting up a state wide e-governance system in Assam to be allocated.

Suggestions and Recommendations

- 5.81** State Government should take urgent steps within a set time frame for transfer of the '3F's i.e. Funds, Functionaries and Functions to enable local bodies in Assam to function as vibrant instruments of the third tier of Government as envisaged under Article 243(G) of the Constitution.
- 5.82** The office of the Director of Audit Local Funds is to be strengthened immediately with:-

- a) Adequate manpower. All vacant post in the DALF are to be filled up on priority basis.
 - b) Regular training of the auditors of DALF with the help of upto date technology should be held for capacity building.
 - c) Proper infrastructure including building for Circle Offices and Camp Offices is to be provided.
 - d) Automation of the audit process in DALF.
- 5.83** PRIs and ULBs should maintain prescribed Cash Book, Govt. Grant Register, Demand and collection Register, Stock Register of material, gratuity and CPF Registers, Master Rolls and other important Registers and Records.
- 5.84** The Government in the P&RD department must take steps to enforce submission of Annual Administrative Reports by the ZPs.
- 5.85** Government in the P&RD Department and UDD must make provision for internal audit of PRIs & ULBs.
- 5.86** All Local Bodies should maintain accounts on accrual basis instead of cash basis.
- 5.87** AG should audit all the ULBs besides all ZPs and APs. The Central Government should be requested to enhance the Staff strength of auditors to cover 100 per cent ULBs, ZPs and APs. Moreover, setting up of Regional branch offices of AG may be considered to facilitate higher coverage of audit by the auditors of AG.
- 5.88** Govt. must take steps to ensure that all PRIs and ULBs prepare annual budget timely in prescribed format and take approval of the concerned authorities.
- 5.89** Government should take appropriate measures against the Local Bodies failing to submit Annual Budgets.
- 5.90** Regular basic training courses must be imparted to the accounts personnel and elected representatives holding the executive position of different committees.
- 5.91** Government must take up effective steps to improve the maintenance of records of Local Bodies through application of e-governance.
- 5.92** Government should take necessary steps for providing adequate manpower of both ULBs and PRIs as per recommendations of earlier Commissions.
- 5.93** The Commission recommends an amount of Rs.269.60 crore for construction of buildings for ZPs and APs and selected buildings of GPs. The earlier Commissions recommended funds for construction of buildings for some PRIs. Funds should not be allotted to these PRIs again.
- 5.94** The Commission further recommends of amount of Rs.148.20 crore for repair and upkeep of buildings of ZPs, APs and GPs.

- 5.95** The Commission suggests that the GPs having no own land or sufficient land for office building should move the Sub Divisional Land Advisory Committee for allotment of Govt. land measuring 3-4 bighas.
- 5.96** Commission recommends that fulltime Executive Officer should be put in place instead of entrusting Civil Officer of DC/SDO establishments in addition to their normal duties.
- 5.97** Commission recommends that Govt. should finalize the Service Rules of functionaries of the ULBs without further delay.
- 5.98** The Town and Country Planning Department as well as District Development Authority should work closely with the local bodies.
- 5.99** A dynamic State wide e-governance systems connecting all the Local Bodies should be developed so that all important information is available centrally at the P&RD, UDD and Finance Department.

5.100 Some Recommendations of Director of Town & Country Planning :

a) The existing Assam Town and Country Planning Act, 1959 does not have any provision regarding preparation of Local Area Plan and Town Planning Schemes by the concerned department of the State Govt. Also, the same Act has not mentioned about the Land Pooling Mechanism to guide the preparation and execution of Town Planning Scheme and Local Area Plan. Necessary amendments in the existing Town and Country Planning Act, 1959 need to be made to provide Local Area Plan, Town Planning Scheme and Land Pooling Mechanism.

b) The Land Revenue Department and Town and Country Planning both are working under their respective Act and work independently. There is need to amend existing Assam Town and Country Planning Act, 1959 with a provision of Multilayer Planning System covering Master Plan, Local Area Plan and Town Planning schemes. Provision for constituting various executive and advisory committees with the members from UDD, Town and Country Planning, Land Revenue Department, PWD and any other concerned departments is to be made.

c) The existing Assam Town and Country Planning Act, 1959 doesn't mention about the role, power and function of Town Planners. Also, the same Act doesn't have provision regarding the permission of Land Sale and Building Construction through District Office of Town and Country Planning. It is mentioned under Assam Town and Country Planning Act, 1959 that, preparation of Master Plans, Zoning Regulations and Building Rules are the prime duties of Town and Country Planning; but on the other hand, the Act doesn't have any provision for implementation and monitoring the Development Activities in the Master Plan Area by Town

and Country Planning. Therefore, it is recommended to amend the existing Act to eliminate these conflicting errors and to strengthen the Town Planning mechanism for implementation and monitoring of Development Activities under the area covered by Master Plans in the state. The new draft Assam Notified Urban Areas (other than Guwahati Metropolitan Area) Building Rule, 2019 mentions about the recommendations required from District Office of Town and Country Planning regarding the matters of Land Sale Permission and Building Construction permission. These matters also have to be included in the Town and Country Planning Act for ensuing better control in implementation of Master Plans and Town Planning mechanism in Assam.

CHAPTER - 6

Physical Services provided by Local Bodies

- 6.1** Schedule XI and XII of the Constitution have mandated that State Government transfer 29 subjects to PRIs and 18 subjects to the ULBs. Accordingly, the Govt. of Assam is required to devolve the three Fs viz. funds, functions and functionaries to the Local Bodies. However, till date, the three Fs are yet to be completely devolved to Local Bodies. In the case of the Rural Local Bodies although Activity Mapping has been drawn up the actual devolution of the three Fs is yet to be effected. In the case of Urban Local Bodies, the exercise of Activity Mapping has not been initiated. As a result, the Local Bodies in Assam have not been in a position to discharge their constitutionally mandated roles.
- 6.2** The basic services to be provided by PRIs and ULBs are construction and maintenance of roads and drains, supply of drinking water, installation and maintenance of street lights, sanitation, solid waste management, construction and maintenance of markets, cremation and burial ground. Some of these functions were part of the traditional functions which were carried out right since the inception of ULBs and still continue to be carried out by the ULBs. However, in the case of PRIs, almost all these functions are conspicuous by their absence. It needs no emphasis to state that the needs of such services are not uniform across ULBs and PRIs. Certain urban needs carry less weightage in the rural sector partly because of varying lifestyles, different consumption patterns, traffic volume, low population density, availability of open space etc.
- 6.3** The Thirteenth Central Finance Commission prioritized four major services namely Water supply, Installation and maintenance of Sewerages, Storm water drainage and Solid waste management as Benchmarks for Service Standards which was to be notified before start of the year and achieved by the end of the succeeding year. The Thirteenth Finance Commission laid down certain conditions one of which was that the State Government was to put in place benchmarks for Standards of delivery for all essential services to be provided by local bodies to be eligible for Performance Grant. The Thirteenth Finance Commission outlined the indicators for the Benchmark for service standards to be achieved by 31/03/2015 as below:
- i) Water Supply: 100% connection coverage , per capita supply of 135 lpcd, 100% metering of connections, 20% non revenue water, 24 hours continuity of supply, 100% quality and treatment and 80% redressal of customer complaints.

- ii) Sewerage: 100% coverage of total population, 100% coverage of sewerage network, 100% collection efficiency of sewerage network, 100%, 100% adequacy of sewerage treatment capacity 20%, reuse and recycling , 100%, quality of sewerage treatment and 80% redressal of customer's complaints .
- iii) Storm Water Drains: 100% Coverage, Zero incidence of water logging/ flooding
- iv) Solid Waste Management: 100% Household level coverage, 100%, Efficiency of collection of MSW, 100%, Extent of segregation of MSW 80%, Extent of recovery of MSW, 100% Extent of scientific disposal and 80% efficiency in redressal of customer's complaints.

6.4 The Govt. of Assam in the Department of Urban Development vide orders dtd. 31/03/2012 instructed achievement of Service standards by the ULBs in respect of following services by 31/03/2013.

- a) Water Supply (aggregation of all indicators/ ingredients)
 - i) All larger Municipal Boards - 50%
 - ii) Smaller MBs - 30%
 - iii) All Town Committees - 20%
- b) Sewerage (aggregation of all indicators/ ingredients)
 - i) All larger MBs - 25%
 - ii) Smaller MBs - 20%
 - iii) All TCs - 15%
- c) Solid Waste Management (aggregation of all indicators/ingredients)
 - i) All larger MBs - 30%
 - ii) Smaller MBs - 25%
 - iii) All TCs - 20%
- d) Storm Water Drainage (aggregation of all indicators/ ingredients)
 - i) All larger MBs - 60%
 - ii) Smaller MBs - 45%
 - iii) All TCs - 35%

None of the ULBs have achieved the above standards. As the targets and indicators were not described in detail, the ULBs found it difficult to follow the order. There was also no departmental guidance or release of funds. Further, no successive orders were issued after 31/03/2013. In the absence of Departmental monitoring and lack of third and independent party assessment of the Standard of service delivery the exercise remained only a paper exercise. The sewerage system in Assam remains non-existent.

6.5 The RLB is confined to distribution of old age pension, and other social security pensions, maintenance of few roads and culverts, maintenance of markets etc. Some Central sectors schemes like MGNREGA, PMAY etc.

have also been entrusted to GPs. However, in respect of PMAY their functions are limited to selection of beneficiaries only. Without functionaries and funds, the RLBs remain handicapped. Services like supply of domestic pipe water supply, street lights, solid waste management, cleaning of roads and drains etc are not being provided by the RLBs, due to financial, technical and manpower constraints.

- 6.6** The availability of all weather roads has a significant impact upon the lives of people. The public access to Health Services, educational institutions, markets and hubs with economic activities depend upon a good communication network. Good road and rail connectivity open new vistas and opportunities for livelihood. Although there has been some improvement in road connectivity in the recent years, there still remains a big gap in construction of pucca roads and drains within villages. As reported by the Public Works Department 37030 kms Rural Roads and 5700 kms under PRIs require to be maintained. Due to paucity of funds and functionaries the PRIs find it very difficult to maintain the roads under their jurisdiction. The PRIs in Assam construct roads out of the MGNREGA fund and funds provided by the Central and the State Finance Commission. These funds are not adequate to cover works related to repair and maintenance of roads. Again, the almost annual occurrences of floods and erosion have wreaked havoc on the roads and bridges in rural areas of Assam. It is a Herculean task for the PRIs to repair the damages given their manpower and fund constraints. Many of the temporary timber bridges are in a dilapidated state and not in a fit condition for movement of vehicles forcing commuters to resort to country boats and such other desperate means of transport. These problems need to be addressed urgently.
- 6.7** One of the primary functions of the PRIs is to provide safe drinking water free from chemical and biogenic impurities for the rural people living in villages and habitations. As per 2011 census only 46.6 pc households in Assam had drinking water facilities within their premises. Majority of the population of the remote villages are dependent on traditional sources like rivers, springs, wells, hand pumps etc. The quality of water does not meet the safety standards for safe drinking water norms due to which, water borne diseases are rampant in rural areas. During the flood season the condition gets further aggravated. Treated pipe water remains a distant dream for these people.
- 6.8** The report received from PHE Department reveals that 7895 numbers of piped water supply schemes have been completed at the end of March, 2017. However, all these schemes are not running well. At least 900 schemes are not functioning due to lack of proper maintenance, disruption in power supply etc. The per capita domestic supply per day is 55 lpcd

against the norm of 135 lpcd. Only about 37 pc of the population has been covered so far. The PHE Department has installed 331169 numbers of spot sources like hand pumps, tube wells etc for providing drinking water in rural areas of Assam. The PRIs have also installed some spot sources of drinking water within their own jurisdiction but there is no data on the exact numbers of such sources. There are cases of overlapping of jurisdiction and lack of coordination between departments. The PHE Department should take the lead role in maintaining common data for all sources. The PRI functionaries are also expected to consult the PHE Department while installing spot sources for drinking water in their area. Due to lack of coordination, most of the PRIs are not willing to take over schemes completed by the PHE Department. The PHE Department has handed over 5117 completed schemes to 5117 User Committees in different districts of Assam. Cachar district with 746 User Committee has the highest number of User Committees followed by 426 in Kamrup and 361 in Jorhat district. The lowest number of User Committees is in Chirang district with 14 User Committees, 23 in Kokrajhar district, 38 in Dhemaji and 53 in North Lakhimpur district. But most of these Committees are inactive and only a few are operating the schemes successfully. The PHE Department has to incur an amount of Rs.9474.00 lakh as annual cost towards maintenance. Although some of the schemes have been handed over to PRIs, the maintenance is still being carried out by the PHE Department. In rural areas, none of the User committees collect water charges. As per guidelines, the PRIs are to collect water charges and refund some portion of the proceeds to the PHE towards cost of maintenance. This guideline has not been followed by the PRIs.

The Commission recommends that PRIs should take over all the completed water supply schemes from the PHE Department and form User Committees against each piped water supply scheme and collect water charges & part of the proceeds should be handed over to PHE Department towards maintenance costs as per guidelines.

The Commission recommends that apart from going in for ground water extraction the concerned Department may examine and explore the scope and feasibility for undertaking projects covering a cluster of villages with treated surface water as is being taken up in Dimoria Block of Kamrup (Metro) district.

- 6.9** As per 2011 Census figures latrine coverage was only 46.6 pc of households. This has been attributed to social reasons and poor economic conditions. The poor and the lower middle class households have been targeted to bring them within the fold of an improved sanitary system. As per Base line survey conducted in 2012 the proportion of households without access to sanitation was 12 pc. As per latest report of PHE Dept

all 33 numbers of districts have been declared open defecation free (ODF). Govt. of India, under the Swachh Bharat Mission has targeted 100 pc households coverage with latrines by 2019-20. The efforts of the PHE declaring all the districts as ODF require to be sustained. Due to branching and emergence of new households mission for total toilet coverage requires to be a continuing one. Moreover, all public places like educational institutions, anganwadi centres, markets, bus stands etc require to be covered with improved Public Restroom facilities.

At present, generating public awareness, encouraging use of toilets, construction of public toilets and its maintenance need to be taken up by PRIs on pay and use basis. This can be done through vigorous awareness campaign and attractive financial incentives. The fund from MGNREGA and fund received from Swachh Bharat Mission need to be tapped for this purpose.

- 6.10** With the challenges of a growing population, change in consumption pattern and near absence of any regulation, the clean open spaces of rural areas is disappearing very fast. This is an area of concern. Other priorities have taken over and there seems to be very little awareness or concern among the stakeholders. Only a sprinkling of NGOs and few activists are working sporadically to raise environmental issues. The empowerment and affirmative action by PRIs which is so crucial for protecting and preserving our environment is marked by inactivity. Much can be achieved through motivation as in the case of Rangshapara village in Goalpara district and Haldha village in Darrang district where village residents have come forward to keep the village clean and green without any assistance from Govt. or any other agency. In villages where the volume of waste is manageable, PRIs can play an important role in raising awareness and motivating people for segregating garbage at household level. The biodegradable waste can be used in composting and producing organic manure while non biodegradable waste can be used for recycling. Vigorous mass awareness programmes should be undertaken by the PRIs with the help of NGOs and concerned Govt. Department to raise awareness for clean and green environment. As villages grow into towns this environment awareness and habit needs to be inculcated at an early stage by PRIs while the problem is still manageable. The Commission recommends earmarking funds for holding awareness campaign by the PRIs in their efforts and incentive funds for villages that adopt clean practices in line with Government of India's Swachh Bharat Mission Goals.
- 6.11** Following the Justice Wadhwa Committee recommendations many State Governments have abolished the private retailer system and entrusted the GPs with Public Distribution System for essential commodities. The 11th

Schedule of the Constitution mandated that State Govt. should handover the PDS to GPs. But due to inadequate functionaries, infrastructure and working capital the GPs in Assam have not been in a position to handle PDS.

As per 73rd Amendment of the Constitution the rural markets are to be managed by PRIs. Some PRIs are said to be managing a few markets but in actual practice, these have been leased out to private parties. Some large markets in rural areas are still being managed by the Agriculture Marketing Board, Assam. As per constitutional mandate, the Commission recommends that all markets presently managed by the Agriculture Marketing Board of Assam should be handed over to PRIs in a phased manner.

- 6.12** Many line Departments are still providing services which fall in the domain of PRIs as per the Eleventh Schedule of the Constitution. All User Committees related to Primary Schools, Anganwadis, Health Centres etc are to maintain close coordination with the GPs. but this practice is conspicuous by its absence. The Auxiliary Nurse cum Midwife (ANM) should work closely with functionaries and elected representative of GPs and the jurisdiction of an ANM should be co-terminus with that of a GP. In the school management committees the members of PRIs should have representation.
- 6.13** According to the Eleventh Schedule of the Constitution one of the core functions of PRIs is to develop and maintain Burial and Cremation grounds. With the increase in population and decrease in open spaces the problem has become more acute. Open spaces particularly near the river banks are not available for cremation. The demand for space for burial and cremation is growing while open spaces have been shrinking. Village people face much problem on this account particularly during floods. The problem deserves urgent attention. The PRIs should immediately identify suitable area in their localities and approach the Sub divisional Land Advisory Board for allotment of separate plots of land for burial and cremation grounds in each GP. The Commission urges and recommends that the concerned departments take up with the Revenue and Disaster Management Department to issue necessary orders and guidelines for early allotment of land in this regard. The Commission recommends certain amounts for development of burial and cremation ground against each GP.
- 6.14** The Twelfth Schedule of the Constitution enjoins that 18 subjects should be devolved to urban local bodies. Out of these, 8 functions are being carried out by the ULBs as part of their traditional subjects. The devolution of functions, fund and functionaries to ULBs is yet to be made by the concerned departments of the State Govt. In the absence of proper

devolution of 3Fs to the ULBs service delivery to a desired extent cannot be expected from ULBs. However, despite constraints different ULBs are delivering public utility services in varying degrees according to their existing manpower and financial capacity. Out of the 103 ULBs in entire Assam including General and Sixth Schedule Areas, a sizeable number of ULBs which were created in the recent past are small with less population. Service delivery of these ULBs is very nominal. The service delivery of other ULBs is also not very satisfactory. Besides non-devolution of 3Fs, financial constraints, dearth of technical and trained manpower, lack of guidance and training, lack of financial discipline etc. are the main hurdles of the ULBs in the efficient discharge of duties. Moreover, there is hardly any supervision and monitoring over the activities of the ULBs.

- 6.15** Sewerage and Sanitation- There is no Sewerage system in Assam. So far no Department has attempted to install sewerage system in the state. It was known that a sewerage project was planned at an estimated cost of Rs. 1483.00 Cr. to be financed through JICA's loan assistance in the Guwahati Municipal Corporation area. But the fate of the project remains uncertain. Some ULBs including GMC have procured cesspool cleaners for cleaning of septic tanks of individual households as well as commercial enterprises out of the grant-in-aid provided by Assam State Finance Commission. Although earlier the Commission recommended some amount for procuring cesspool cleaners and other equipments, most of the ULBs have failed to utilize the fund for the specific purpose.
- 6.16** In respect of sewerage system, the Pollution Control Board is the regulatory body for taking up inspection of sewerage or trade effluents, treatment plants for sewerage, laying down or modifying effluent standards for the sewerage and trade effluent and assessing the quality of receiving water of the state resulting from the discharge of effluents and classifying water sources of the state and evolving efficient methods for disposal of sewerage and trade effluents on land etc. The Pollution Control Board is yet to make any visible impact on this front.
- 6.17** Due to availability of better job opportunities, economic activities, and medical and educational facilities the floating population of larger towns has registered a sharp increase in the recent times which in turn has accelerated demand for more services.

The sanitation scenario of the urban areas is a matter of serious concern. The Millennium Development Goal seeks to make available access to improved sanitation for atleast 50 pc of the urban population by 2015 and 100 pc by 2025. In order to make urban areas open defecation free it becomes necessary to extend improved sanitation facilities to the unserved households as well as to provide proper sanitation facilities in public places.

The earlier State Finance Commissions of Assam recommended some fund for construction of public toilet (pay & use) for different ULBs in Assam. Only a few ULBs have utilized the fund. In this backdrop this Commission does not like to recommend further fund for the purpose. However, we suggest that the civic bodies should attempt to invite private parties for installing modern public toilets in suitable location like around bus stands, market places etc. in public private partnership model. It is heartening to observe that a few urban bodies have attempted to use mobile Bio-Toilets. The other ULBs should follow this example.

- 6.18** Most of the industries, hotels and lodges, hospitals and nursing homes etc. are operating without functional primary effluent treatment plants. These establishments are violating the directions of Pollution Control Board as well as Supreme Court's order. Many industries, hotels, lodges and health care units fail to meet the prescribed norms for removing the pollutions from the effluent before it is discharge.

The civic bodies in the State have been directed to set up zero liquid discharge plants and include real time monitoring to waste treatment within a stipulated time period. But no action has been taken up by the ULBs including GMC in this regard.

The Pollution Control Board of Assam has already issued show cause notices to many establishments and enterprises for violating waste treatment guidelines.

- 6.19** Solid Waste Management in Urban areas is assuming serious proportion because of rapid increase of population and urbanization in one hand and large scale use of non-biodegradable materials on the other. The increased volume of solid waste results in unhygienic living condition besides environment degradation.

Municipal Solid Waste includes commercial and residential wastes generated in a municipal area in either solid or semi-solid form excluding industrial hazardous wastes but including treated biomedical wastes.

“Demolition and Construction Waste” means wastes from building materials debris and rubbles resulting from construction, remodeling, repair and demolition operation.

The waste generators usually dispose of solid wastes either on roads or other informal locations. At present almost all the urban local bodies collect and transport municipal wastes in an unscientific manner. There is hardly any landfill site in a ULB to dispose of the wastes. It is observed that even some municipalities in Assam dump the wastes on roadside or river banks due to want of proper dumping ground.

- 6.20** The Ministry of Environment and Forests, Government of India passed the Municipal Solid Waste (Management and handling) Rules, 2000 in September, 2000 as a follow up to the recommendation made in March,

1999 by the Committee set up by the Hon'ble Supreme Court to go into the solid waste management in Class-I cities in India. The Rules direct all Urban Local Bodies to set up a proper waste management system. The following instructions are given for improvement of Municipal Solid Waste management.

- i) Prohibit littering on the streets by ensuring storage of waste at source in two bin, one for biodegradable waste and another for recyclable materials.
- ii) Primary collection of (segregated) biodegradable and non-biodegradable waste from the door step (including slums and squatter areas) at fixed time on a day to day basis using containerized tri-cycle/hand carts/pick up vans.
- iii) Street sweeping covering all the residential and commercial areas on all the days of the year irrespective of Sunday and public holidays.
- iv) Abolition of open waste storage depots and provision of covered containers or closed body waste storage depots.
- v) Transportation of waste in covered vehicles on a day to day basis.
- vi) Treatment of biodegradable waste using composting or waste to energy technologies meeting the standards laid down.
- vii) Minimizing the waste going to scientifically engineered landfills and disposing off only rejects from the treatment plants and inert materials at the landfills as per the standard laid down.

Different rules are applicable for hazardous waste and biomedical waste which should not be mixed with household waste.

It is worth mentioning that "Biodegradable Substance" means a substance that can be degraded by micro-organisms. Bio degradable wastes can be used in 'Biomethanation' which means a process that entails enzymatic decomposition of the organic matters by microbial action to produce methane rich biogas. Bio degradable wastes also may be used for vermi-composting which is a process of using earth worms for conversion of bio degradable waste into compost.

- 6.21** Most of the ULBs have not been in a position to comply with the Municipal Solid Waste (Management and Handling) Rules, 2000 due to various constraints ranging from poor motivation, financial constraints, lack of technical expertise and non availability of land for landfill site. Govt. land is a scarce resource within Municipal limits and there is no option but to identify suitable land fill sites outside Municipal areas. Government will have to consider land acquisition or purchase if Govt. land is not available. During the visit of the Commission, it was reported by certain ULBs that attempts were made to purchase land but the local residents have strongly resisted the location of landfill site in the neighborhood. The Govt. in the Department of Urban Development,

Assam will have to take up the matter on war footing as undisposed garbage and shrinking land space is posing a major challenge to town hygiene and health care. The Chief Secretary may hold coordination and review meeting with the UDD and the Revenue and Disaster Management to earmark landfill sites at both PRI levels and Municipal areas. The problem must not be allowed to fester. As per Govt. of India's instruction it is responsibility of the State Govt. to allot Govt. land for landfill site or to provide fund to purchase land from private parties for the purpose. The Commission recommends release of funds for developing landfill sites wherever land is available with the ULBs.

6.22 Govt. in the UDD may explore the possibility of setting up integrated landfill site common to more than one ULB which are situated close to each other. Priority should be given to allot Govt. land otherwise acquisition or purchase of private land may be resorted to. The cost of land acquisition / purchase of land should be borne by the State Govt. as Municipal Boards are not in a financial position.

6.23 The Commission takes note of the creditworthy initiative of the Kokrajhar Municipal Board in taking effective steps for municipal solid waste management. The Municipal Board besides acquiring a large area for landfill site is collecting wastes from each household and segregating it into bio-degradable and non bio-degradable waste at ward level. Ideally, public can be motivated to take up household segregation of waste. The bio-degradable wastes are being used in composting and non-biodegradable wastes are being sold to vendors. A Bio-gas plant is being set up where food waste will be used as raw materials for gas generation. The bio-gas will be sold to private consumers and the manure generated as by product will be sold to cultivators.

The Guwahati Municipal Corporation has awarded the collection of household waste to a private party. The performance of this private organization is not satisfactory. The collection of wastes is partial and not carried out on a day to day basis. The segregation of wastes into bio-degradable and non bio-degradable is not being done at the household level or the ward level. The Corporation has an ambitious plan to go for composting of bio-degradable waste and generating energy from non-degradable wastes but the programme is yet to take off. The Tezpur Municipal Board attempted to setup a Refuse Derived Fuel (RDF) plant adopting waste to energy technology but due to some technical hitches the plant is yet to yield results despite large investments.

6.24 We like to mention some of the processes for treating solid wastes

a) RDF- "Pelletisation" is the process where pellets or small cubes or cylindrical pieces are made out of solid wastes. This includes fuel pellets which are also referred as refuse derived fuel (RDF)

b) Recycling- is the process of transforming segregated solid wastes into new materials for producing new products which may or may not be similar to the original products.

c) Processing- “Processing” means the process by which solid wastes are transformed into new or recycled products.

6.25 The State Pollution Control Board is responsible for enforcement of Solid Waste Management Rules, 2016. It is the statutory responsibility of the State Pollution Control Board to submit a report on the implementation of the rules to the Central Pollution Control Board based on annual reports received from Local Bodies. However no Local Body has submitted any annual reports to State Pollution Control Board although it is mandatory as per rule 24(2) of the Solid Waste Management Rules, 2016.

The Pollution Control Board, Assam has made certain suggestions for management of MSW in Assam.

- a) Strengthening the infrastructure of each ULB for MSW handling.
- b) City/ Town Sanitation Plan for each ULB.
- c) Segregation of MSW at household level
 - i) A separate Rule / Act may be considered for the strict enforcement.
 - ii) Biodegradable waste may be disposed at ward level through community composting / vermi-composting.
 - iii) Recyclable waste to go to recyclers.
 - iv) Only inert waste to go to scientifically designed landfills.
 - v) Compulsory reserving of landfill site for each ULB.

Solid Waste Management of ULBs of Assam - An Overview

6.26 Existing Solid Waste Management System

Following 6 (six) processes are to be taken care of to manage Solid Waste in the ULBs-

- i) Generation of Solid Waste
- ii) Segregation of Waste at Source
- iii) Collection of Waste
- iv) Sorting, storage and transportation of solid waste
- v) Treatment & Recycling
- vi) Disposal

6.27 Generation of Solid Waste

At present, there are 103 Urban Local Bodies in Assam, of which 1(one) is Municipal Corporation, 102 (One Hundred Two) are Municipal Boards. Total Urban Population is 35.15 Lakhs as per 2011 Census. The Guwahati M.C generates approximately 600.00MT of Solid Waste per day. The

other 3 (three) AMRUT cities namely Silchar MB, Dibrugarh MB & Nagaon MB generates 78.00MT, 65.00MT & 52.00MT of Solid Waste per day respectively. All together, Solid Waste generated by ULBs of Assam is 1473 MT per day.

Table: Waste from different sources

| Waste From | Percentage of total Waste generated (accounted for) |
|--|--|
| Households (including street sweeping) | 72.67% |
| Markets (including street sweeping) | 11.27% |
| Commercial activity (other than markets) | 8.46% |
| Agricultural Waste | 2.63% |
| Others | 4.97% |

6.28 Segregation of Waste at Source:

All ULBs are instructed to segregate waste (dry, wet, plastic) as per SWM Rules, 2016 & Plastic Waste Management Rules, 2016. As on May' 2019, segregation of waste are being done in 104 wards out of 934 wards. The notification by Environment & Forest Deptt. on banning of single use plastic was circulated to all ULBs.

6.29 Collection of Waste:

As on May' 2019, door to door collection was found being practiced either partially or fully across 547 wards out of 934 wards in 101 ULBs. 60% of these reported carrying out is complete door to door collection. The preferred modes of primary collection include Wheelbarrows (for narrow streets), Tricycles, e-rickshaws, Auto vans push-carts etc. (for streets capable of supporting such widths). Most of these collection vessels are not equipped with separate compartments for which waste cannot be segregated and stored in segregated manner. Most of the ULBs are engaging NGOs / SHGs for door to door collection.

6.30 To handle such a huge quantity of waste, the ULBs are lagging in following fields:-

I. Manpower:

A dedicated team is required in each ULBs comprising – SWM Experts, Sanitary Inspectors, Supervisor in each ward, staff in Land-fill sites.

II. Vehicles, Machines, Plants & Equipment:

Vehicles like Tricycles, Auto Van, Tippers, Back-hoe loaders, Dumpers, Compactors, Refuse Compactors are required as per population of ULBs.

Plant & Equipment like Waste to compost plant, Safety gears, Dustbin etc. are required as per population of ULBs.

III. Scientific Landfill:

Each ULB must have their own notified Land-fills which are to be developed scientifically as per SWM Rules, 2016. At present, 76 ULBs have their own Dumping Grounds.

IV. Fund Requirement:

95 ULBs out of 102 have prepared DPRs on SWM with a total estimated amount of Rs.345.49 Cr. (Excluding GMC)

SWM for Dibrugarh MB is under process funded by ADB.

Other 7 (Seven) ULBs namely - Ramkrishna Nagar, Jamuguri MB, Gokulganj MB, Langhin MB, Sootea MB, Baithalangsui MB and Fakirgram MB are non-functional at the time of inception of SBM (U).

Sources of fund:

Govt. of India has allocated fund for SWM as follows:

Under Swachh Bharat Mission (U): Rs. 76.76 Cr (including GMC)

Govt. of Assam has sanctioned fund for SWM as follows:

- i) State Share for SBM (U): Rs. 50.00 Cr. (Including GMC)
- ii) Under 5th F.C for SWM: Rs. 46.00 Cr.

Balance amount: Rs.202.10 Cr. (Excluding Guwahati MC).

6.31 Requirement of Vehicles for Primary and Secondary Collection:

The 96 ULBs including GMC need 275 Box type Auto Vans, 86 Dumpers / Tippers, 14 Compactors and 3417 Tricycles. 5 ULBs are not operational at present.

6.32 Information Education Communication (IEC) activities:

- a) While it may or may not be possible to control public behavior to an extent that it would lead to changes in consumption habits, certain social and cultural phenomena may themselves lead to overall reduction of waste material from certain sources.
- b) While this would not be per se reduce the incidence of waste from municipal areas, efforts can be made to change the waste composition

in a manner such that (i) waste can be reclaimed and (ii) it is possible to segregate waste at source.

- c) Research shows that public at large participates willingly if the overall purpose of waste management is explained to them. The above processes must be supplemented by a series of ICT materials, which may be produced locally or at a State level.
- d) Such materials could also be used as supplementary learning material for children studying at schools, particularly municipal schools. Supplementary channels and modes of dissemination may include posters (including roadside poster painting), radio jingles, strip advertisement on major advertisement sites, shorts prior to exhibition of cinematic or theatrical performance, ticker advertisements on local cable television etc.

6.33 Material Recovery Facility (MRF):

At present the ULBs are not equipped with material recovery facility and are currently segregated manually by the rag pickers or waste collectors. MRF has to be developed using sorting equipment, shredders, balers etc. for the sustainability of the SWM facility and recovery of the salvage value from the recyclables.

6.34 Transportation

At present system, collecting waste is by tricycles or wheelbarrows, subject to the conditions above would continue, but for transport to the waste treatment and disposal site, the following regime shall be followed:

- Instead of conventional tipper trucks with capabilities of about 200 cubic feet, compactor trucks with a capacity of 14/8 cubic meter shall be used. Some Compactors have two distinct containers for (a) compostable waste and (b) inert material.
- Compostable matter will be compacted within the unit to a density of around 1.7 Mt. / Cubic meter (twice unsorted/uncompressed density), while inert material will be compacted to about 1.5 MT/cubic meter (subject to presence of rocks and other compressible matter)

6.35 Plastic Waste Management Rule 2016:

The Government of India notified Plastic Waste Management Rules, 2016, as amended 2018 by superseding Plastic Waste (Management & Handling) Rules, 2011. As per the Rule '6(2d)' of PWM Rules, 2016, as amended 2018, processing and disposal of non-recyclable fractions of plastic waste shall be in accordance with the Guidelines issued by the Central Pollution Control Board.

As per Rule '3(O)' of PWM Rules, 2016, as amended 2018, plastic means material which contains as an essential ingredient a high polymer such as polyethylene terephthalate, high density polyethylene, vinyl, low density polyethylene, polypropylene, polystyrene resins, multi-materials like acrylonitrile butadiene styrene, polyphenylene oxide, polycarbonate, polybutylene terephthalate.

6.36 Plastic Wastes are classified into two groups-Recycling and Non-Recycling:

Recycling is the process of transforming segregated plastic waste into new products or raw material for producing new products by conventional recycling methods.

Non-Recycling fractions of plastic are those which cannot be recycled i.e cannot be remoulded on heating. Non-recyclable plastic waste can be disposed in co-processing in cement kiln or by plasma pyrolysis technology.

6.37 Collection, Segregation & Transportation:

At present, no system exists with Local Bodies (LBs) in Assam for collection, segregation and transportation of all kinds of plastic waste. However, as per Rule '6' of the Plastic Waste Management Rules, 2016, as amended 2018:-

- I. Every ULB and PRI shall be responsible for development and setting up of infrastructure for segregation, collection, storage, transportation, processing and disposal of the plastic waste either on its own or by engaging agencies or producers.
- II. The Urban Local Body and Gram Panchayat shall be responsible for setting up, operationalisation and co-ordination of the waste management system and for performing the associated functions viz:
 - a) Ensuring segregation, collection, storage, transportation, processing and disposal of plastic waste.
 - b) ensuring that no damage is caused to the environment during this process.
 - c) ensuring channelization of recyclable plastic waste fractions to recyclers.
 - d) ensuring processing and disposal on non-recyclable fraction of plastic waste in accordance with the guidelines issued by the Central Pollution Control Board.
 - e) creating awareness among all stakeholders about their responsibilities.

- f) engaging civil societies or groups working with waste pickers and
- g) ensuring that open burning of plastic waste does not take place.

III. The ULBs and PRIs for setting up of system for plastic waste management shall seek assistance of producers and such system shall be set up within one year from the date of final publication of these rules in the Official Gazette of India.

IV. The Urban Local Body and Gram Panchayat to frame bye laws incorporating the provisions of these rules.

6.38 The Local Bodies in Assam both urban and rural do not have any system for management of plastic waste. However, the informal rag pickers collect plastic wastes in urban areas and sold it to the vendors.

6.39 Summarized Action Plan with Timeline for Plastic Waste Management:

| Sl. No. | Action/Activity | Concerned State Departments | Timeline | Budgeted Cost |
|---------|---|--|---|---------------|
| 1. | Phasing out single use plastics. Blanket ban on all single use plastics will be imposed and shall be strictly enforced in all districts by the District Administration under close monitoring of Dept. of Environment and Forest. | Environment and Forest Department | Notified already vide No. ENG.1/2019/17 dtd.29/04/19. Shall come into effect from date of publication in gazette. | NIL |
| 2. | Identification and registration of all informal waste pickers. | Local Bodies & District Administration | 6 months | NIL |
| 3. | Setting up of plastic Collection centres. (1000 nos. in 1 st phase) | Local Bodies | 1 year | 20.00 crores |
| 4. | Allotment of plot for setting up infrastructure for segregation and storage of plastic waste in each towns and cities. | District/Administration Revenue and Disaster Management Deptt. | 1 year | NIL |
| 5. | Setting up of infrastructure for segregation and storage of plastic waste in each towns and cities (in 101 nos. of ULBs in 1 st Phase). | Urban Local Bodies | 1 year | 10.10 crores |
| 6. | Inventorization of all plastic products introduced into the state by manufacturers, producers and Brand Owners. | Industries and Commerce Department | Continuous Activity | NIL |

| | | | | |
|-----|--|------------------------------------|---------------------|---------------|
| 7. | Preparation of Detailed Project Report for setting up of plastic waste recycling and disposal facilities. The report shall include financial requirements, plant and machinery specifications etc. | Urban Local Bodies | 6 months | 25 lakhs |
| 8. | Scrutiny and approval of projects. | Director, Municipal Administration | 7 months | NIL |
| 9. | Allotment of Land for setting up of Processing and disposal facility. | District Administration | 6 months | |
| 10. | Allocation of required funds to Local Bodies for setting up of Processing Facilities. | UDD | 1 year | |
| 11. | Working out the framework for financial contribution to be recovered from producers under EPR. | Director Municipal Administration | Continuous Activity | NIL |
| 12. | Setting up of Plastic Waste processing and disposal facility. (At least 4 nos. in the State) | Urban Local Bodies | 2 years | 60 crores |
| 13. | Mass Awareness Campaigns | UDD/PCBA | Continuous Activity | 33 lakhs/year |

6.40 Electronic Wastes (E-Wastes):

E-waste is proving to be an emerging concern for almost all the countries across the globe and has become one of the biggest problems in the world today. E-waste covers all the discarded appliances which utilise electricity for functioning. Mobile phones, laptops, refrigerators, fans, geysers, washing machines, televisions, heaters along with a lot of other such equipments are regarded as e-waste when these become non-operative. The list is ever increasing with coming days.

6.41 E-Waste Management Rules, 2016:

The Ministry of Environment, Forest and Climate Change notified the E-Waste Management Rules, 2016, on 23rd March 2016 in supersession of the e-waste (Management & Handling) Rules, 2011. The Rules inter-alia has specified the roles of State Govt. as follows.

- i) The role of the State Government has also been introduced in the Rules in order to ensure safety, health and skill development of the workers involved in the dismantling and recycling operations.
- ii) Department of Industry in State or any other government agency authorized in this regard by the State Government is to ensure earmarking or allocation of industrial space or shed for e-waste

dismantling or recycling in the existing and upcoming industrial park, estate and industrial clusters.

- iii) Department of Labour in the State or any other government agency authorized in this regard by the State Government needs to ensure recognition and registration of workers involved in dismantling and recycling; assist formation of groups of such workers to facilitate setting up dismantling facilities; undertake industrial skill development activities for the workers involved in dismantling and recycling; and undertake annual monitoring and to ensure safety & health of workers involved in dismantling and recycling.
- iv) State Government to prepare integrated plan for effective implementation of these provisions, and to submit annual report to Ministry of Environment, Forest and Climate Change.
- v) The transportation of e-waste shall be carried out as per the manifest system whereby the transporter shall be required to carry a document (three copies) prepared by the sender, giving the details.
- vi) Liability for the damages caused to the environment or third party due to improper management of e-waste including provision for levying financial penalty for violation of provisions of the Rules has been introduced.
- vii) Urban Local Bodies (Municipal Committee/Council/Corporation) has been assigned the duty to collect and channelize the orphan products to authorized dismantler or recycler.

6.42 Informal recycling units:

E-Waste contains numerous chemical constituents some of which are very hazardous heavy metals including mercury, lead and cadmium and persistent organic pollutants. At the same time, it also contains significant portions of valuable and precious metals like gold, silver, copper, platinum, nickel etc. While harmful toxic constituents of e-waste are a source of major threat to our ecosystem, the precious and valuable metal components may offer sufficient financial incentive through recycling. This is why informal recycling units are coming up here and there particularly in large urban areas. Of course the informal e-waste recycling sites have turned into uncontrolled pollution of air, water and soil. It is a common practice to burn wires of electronics to extract the copper present. Similarly concentrated acid solutions are used to extract valuable metals like gold etc. Electronic equipments are becoming e-wastes faster than ever due to introduction of new models and design by the companies which encourage the consumers to discard their old models before it becomes non-operative. It is of paramount importance that we should adhere proper attention for management of e-waste particularly its toxic components.

6.43 It is interesting to know that the Olympic Committee of Tokyo 2020 Olympic will prepare 5000 medals with metal like gold, silver, platinum and nickel using precious metals extracted from discarded electronics.

6.44 Bio-Medical Waste:

Bio-medical waste comprises human and animal anatomical waste, treatment apparatus like needles, syringes and other materials used in health care facilities in the process of treatment and research. This waste is generated during diagnosis, treatment or immunisation in hospitals, nursing homes, pathological laboratories, blood bank etc.

6.45 Proper Bio-Medical Waste Management:

Scientific disposal of bio-medical waste through segregation, collection and treatment in an environmentally sound manner minimizes the adverse impact on health workers and on the environment. The hospitals are required to put in place the mechanisms for effective disposal either directly or through common bio-medical waste treatment and disposal facilities.

6.46 The quantum of waste generated in India is estimated to be 1-2 kg per bed per day in a hospital and 600 gm per day per bed in a clinic. 85% of the hospital waste is non-hazardous, 15% is infectious. Mixing of hazardous results into contamination and makes the entire waste hazardous. There is necessity to segregate and treat. Improper disposal increases risk of infection.

6.47 Taking cognizance of inappropriate BMW management, Ministry of Environment and Forests notified the BMW (management and handling) Rules, 1998 in July 1998. BMW Management Rules have thereafter undergone timely revisions to meet the prevailing needs. Five amendments have been made in 2000, 2003, 2011, 2016 and 2018.

6.48 The salient features of BMW Management Rules 2016 cover the following:

- a) The ambit of the rules has been expanded to include vaccination camps, blood donation camps, surgical camps and any other healthcare activity;
- b) Phase-out the use of chlorinated plastic bags, gloves and blood bags within two years;
- c) Pre-treatment of laboratory waste, microbiological waste, blood samples and blood bags through disinfection or sterilisation on-site in the manner as prescribed by WHO or NACO;

- d) Provide training to all its health care workers and immunize all health workers regularly;
- e) Establish a Bar-Code System for bags or containers containing bio-medical waste for disposal;
- f) Report major accidents;
- g) Existing incinerators to achieve the standards for retention time in secondary chamber and Dioxin and Furans within two years;
- h) Bio-medical waste has been classified into 4 categories instead 10 to improve the segregation of waste at source;
- i) Procedure to get authorization simplified. Automatic authorization for bedded hospitals. The validity of authorization synchronized with validity of consent orders for Bedded HCFs. One time Authorization for Non-bedded HCFs;
- j) The new rules prescribe more stringent standards for incinerator to reduce the emission of pollutants in environment;
- k) Inclusion of emissions limits for Dioxin and Furans;
- l) State government to provide land for setting up common bio-medical waste treatment and disposal facility;
- m) No occupier shall establish on-site treatment and disposal facility, if a service of common bio-medical waste treatment facility is available at a distance of seventy-five kilometer;
- n) Operator of a common bio-medical waste treatment and disposal facility to ensure the timely collection of bio-medical waste from the HCFs and assist the HCFs in conduct of training.

6.49 Salient features of Bio-Medical Waste Management (Amendment) Rules, 2018 are as follows:

- I. Bio-medical waste generators including hospitals, nursing homes, clinics, dispensaries, veterinary institutions, animal houses, pathological laboratories, blood banks, health care facilities and clinical establishments will have to phase out chlorinated plastic bags (excluding blood bags) and gloves by March 27, 2019.
- II. All healthcare facilities shall make available the annual report on its website within a period of two years from the date of publication of the Bio-Medical Waste Management (Amendment) Rule, 2018.
- III. Operators of common bio-medical waste treatment and disposal facilities shall establish bar coding and global positioning system for handling of bio-medical waste in accordance with guidelines issued by the Central Pollution Control Board by March 27, 2019.
- IV. The State Pollution Control Board/Pollution Control Committees have to compile, review and analyze the information received and send this information to the Central Pollution Control Board in a new form (Form IV A), which seeks detailed information regarding

district-wise bio-medical waste generation, information on Health Care Facilities having captive treatment facilities, information on common bio-medical waste treatment and disposal facilities.

- V. Every occupier i.e. a person having administrative control over the institution and the premises generating bio-medical waste shall pre-treat the laboratory waste, microbiological waste, blood samples, and blood bags through disinfection or sterilization on-site in the manner as prescribed by the World Health Organisation (WHO) or guidelines on safe management of wastes from health care activities and WHO Blue Book 2014 and then send wastes to the Common bio-medical waste treatment facility for final disposal.

These amendments have been made vide Notification G.S.R. 234 (E) dated March 16, 2018.

6.50 Treatment and disposal:

No occupier shall establish on-site treatment and disposal facility, if a service of common bio-medical waste treatment facility is available at a distance of 75 kms. In case where service of the common bio-medical waste treatment facility is not available, the occupiers shall set up requisite bio-medical waste treatment equipments like incinerator, autoclave or microwave shredder prior to commencement of its operation, as per the authorization given by the prescribed authority.

6.51 Segregation, packaging, transportation and storage:

Bio-medical waste is classified into 4 categories based on treatment options. Untreated human anatomical waste, animal anatomical waste, soiled waste and biotechnological waste shall not be stored beyond a period of forty-eight hours. In case for any reason it becomes necessary to store such waste beyond such a period, the occupier shall take appropriate measures to ensure that the waste does not adversely affect human health and the environment and inform the SPCB along with the reasons.

6.52 Site for common bio-medical waste treatment and disposal facility:

The department dealing the allocation of land shall be responsible for providing suitable site for setting up of common bio-medical waste treatment and disposal facility in the State Govt.

6.53 Monitoring of implementation:

Ministry of Environment, Forest and Climate Change shall review the implementation of the rules in the country once in a year through the State Health Secretaries and CPCB/SPCBs. State Government shall constitute District Level Monitoring Committee under the Chairmanship of District Collector or District Magistrate or Deputy Commissioner or Additional

District Magistrate to monitor the compliance of the provisions of these rules in the healthcare facilities. The District Level Monitoring Committee shall submit its report once in six months to the State Advisory Committee, State Pollution Control Board for taking further necessary action. The District level Monitoring Committee shall comprise of District Medical Officer or District Health Officer, representatives from SPCB, Public Health Engineering Department, local bodies or municipal corporation, Indian Medical Association, common bio-medical waste treatment facility registered NGO working in the field of bio-medical waste management. District Medical Officer shall be the Member Secretary of this Committee.

- 6.54** In Assam there exists only one incinerator run by private party at Panikhaity, Guwahati. It covers the entire health institution in greater Guwahati. The Assam Pollution Control Board has contemplated to set up four incinerators at various places of Assam. However, most medical waste is being incinerated; a practice that is short lived because of environmental considerations. The burning of solid and regulated medical waste creates many problems such as emitting toxic air pollutants and toxic ash residues, which are the major source of dioxins in the environment. There is need for adaptation of newer technologies for non-incineration treatment of bio-medical waste.

6.55 Budget for 4 CBWTFs proposed by SPCB:

| Machinery for one CBWTF | Specification | Cost Estimate in Rs (Approx) |
|---|----------------------|-------------------------------------|
| Incinerator | 1 (150KG/hr) | 1,61,00,000.00 |
| Autoclave | 1 (250L) | 28,00,000.00 |
| Shredder | 1 (100KG) | 21,00,000.00 |
| D G Set | 1 (250KVA) | 19,60,000.00 |
| ETP | 1 (1000 Ltr/hr) | 21,00,000.00 |
| Building & Infrastructure | As per site Plan | 1,05,00,000.00 |
| Vehicle | 10 No. | 84,00,000.00 |
| Online Monitoring System | | 11,20,000.00 |
| Land Development | | 28,00,000.00 |
| Other Misc Items-approach Road, labour quarters, sheds etc. | | 49,00,000.00 |
| Office Items i.e. furniture & fixture, laboratory item etc. | 1 No. | 14,00,000.00 |
| Total | | 5,41,80,000.00 |
| Total Investment in Lakh | | 541.80 |

Total Budget required for 4 CBWTFs = Rs. 21.67 Crores.

- 6.56** The NGT while dealing with the issue of remedial action for making 351 river stretches pollution free, directed constitution of Central Monitoring Committee comprising representatives from NITI Ayog, Ministry of

Water Resources, Urban Development Department, MOEF&CC, NMCG and CPCB representing the Central Government and the Chief Secretaries representing the States/UTs so that a holistic view can be taken on all significant aspects of remedying 351 river stretches.

6.57 Preventing solid waste from entering into water bodies:

Installation of suitable mechanism such as screen mesh, grill, nets etc. in water bodies such as nallah, drains to arrest solid waste from entering into water bodies.

6.58 The Pollution Control Board, Assam is implementing the following Acts & Rules for prevention & control of water pollution.

- a) The Water (Prevention & Control of Pollution) Act, 1974.
- b) The Water (Prevention & Control of Pollution) Rules, 1975.
- c) The Water (Prevention & Control of Pollution) Cess Act, 1977.
- d) The Water (Prevention & Control of Pollution) Cess Rules, 1978.

The measures to be taken to control Water Pollution by Board are:

- a) Proper monitoring of industries so that industries do not discharge waste water with pollutants beyond permissible limit.
- b) Prevent indiscriminate dumping of garbage and dumping of solid waste in water bodies.
- c) Installation of STPs in towns and cities for treatment of domestic sewage.
- d) Proper treatment of solid waste and disposal through engineered landfills so that ground and surface water is not contaminated.

6.59 Assam witnessed the spell of arsenic and fluoride contaminated water in 24 districts. Assam is in the middle of grave groundwater contamination crisis. Climatic changes like erratic rainfall which results in sudden long, dry spells leads to less runoff water seeping into the ground and rejuvenating water table. All such events result in increase in concentration of minerals like fluoride, which is pumped up by borewells.

6.60 According to CPCB data for 2018, detailing 351 polluted stretches on 323 rivers across the country, Assam comes second after Maharashtra in terms of polluted river stretches. A major river Brahmaputra faces maximum anthropogenic effect. Guwahati lacks a single state-owned sewage treatment plant. Apart from the Brahmaputra, the story of Bharalu River is equally pitiful. A decade ago, the Central Pollution Control Board declared the Bharalu River as one of the most polluted rivers in the country; however, its level of pollution remains dismal even after 10 years. Not surprising that one of the biggest reasons of pollution in

Bharalu River not going down over the years is because the city's untreated sewage goes into the river in the absence of STP.

- 6.61** Unscientific dumping of garbage continues at Boragaon near Deepor Beel. At present no proper disposal method is seen in West Boragaon dumpsite of Guwahati. The municipal trucks simply carry the waste to the dumpsite and dispose it without any processing, which has now become a health risk to the local people with the resultant pollution of the air and water. It may be mentioned that the water is also being polluted because of discharge of untreated sewage and effluents. Strong steps are to be taken in such a way that the rights of future generation to access clean air and potable safe drinking water are not taken away.
- 6.62** It is known that there is absence of scientific dumping ground for solid waste disposal in Assam. The personnel from the SPCB inspect the dumping grounds and method of disposal of solid waste by the municipalities. It is reported that some dumping grounds are being set up near the river banks which is not permissible. The municipalities which do not have dumping ground dispose the waste near river bank or road side. The unscientific dumping of waste may be potential to pollute land, air and water. Fire may catch due to generation of methane gas from the unscientific dumping of wet waste which may pollute the air in the surroundings. Also, leachate from the site may be potential to pollute ground water and the water body nearby to the site.
- 6.63** The duty of the SPCB is to visit the dumping ground and to advise the concerned authorities to take remedial measures. However, the concerned authorities do not give proper attention to the matter. In the absence of taking punitive measure by the SPCB or any other authorities the unscientific dumping of waste is still going on. The Govt should make stringent rules to prevent such activities urgently and provide for land at Municipal and Panchayat level for dumping of waste.
- 6.64** Safe drinking water is a scarce commodity for both rural and urban residents of the state. Safe drinking water and 24X7 high pressure piped supply of drinking water has been a long pending demand of the residents of Urban Areas.
At present the GMC supplies drinking water only to 30 pc of the population of Guwahati. The supply is quite erratic and limited to two or three hours daily. Due to laid down of pipe lines before many years back, the same are rusting and have leakages which have affected the supply of drinking water. The three water supply plants maintained by GMC are not in good condition. The distributing capacity now is less than half of the installed capacity. Even the barge through which water is drawn from

Brahmaputra requires repairing. It also needs installation and commissioning of additional pump to increase the distribution capacity. The Urban Water Supply and Sewerage Board also supplies drinking water in urban areas of Assam including GMC. The performance of this organization in supply of drinking water is not satisfactory. In Guwahati city it supplies only 30 lpcd against the benchmark norm of 135 lpcd. The water supply is limited to only 2 to 3 hours daily against the standard of 24X7 hours days. There are also days when drinking water is not supplied.

The mega water supply project sanctioned under JNNURM in 2008 has missed several deadlines. It is known that nearly 90 PC of the work is completed and only 200 households are getting drinking water from the project in Pandu and adjacent areas under a trial run.

- 6.65** The Public Health Department also installed 13 number of piped water supply schemes in March, 2017. The Department incurred Rs. 1583.88 Lakhs as actual operation and maintenance costs in 2016-17.

During the visit of the Commission it was observed that the completed piped water supply schemes in Kokrajhar Town and Dhubri Town are lying idle due to lack of demand for domestic connections by the residents.

Exploiting of ground water to a unlimited scale leads to depletion of ground water. Due to scarcity of drinking water some commercial parties have started to extract ground water illegally with deep boring for commercial purpose. Although one has to take clearance under Assam Water Control Act, 2012 for extraction of ground water this act remains largely unimplemented. Implementing authority needs to exert to ensure implementation of this Act.

Against this background the Commission suggests that-

- i) A Centralised authority to regulate the lifting of ground water should be established. It shall prescribe the maximum limit of depth of wells by law.
 - ii) It should be mandatory to seek prior permission from the Local Body for erecting any system for drawing underground water after paying fees fixed by the Local Body.
- 6.66** It is an acknowledged fact that ULBs have neither the financial capability nor technical expertise required for installing piped water schemes. As regards technical expertise the Urban Water Supply and Sewerage Board as well as Public Health Engineering Department have been extending the required support. As far as finances are concerned the Central Finance Commissions and State Finance Commissions have been recommending funds for installation of piped water supply schemes in Urban Areas of Assam. Unfortunately, most of the ULBs have failed to avail of the

opportunity for various reasons. In view of the limitations of the ULBs a larger and more meaningful role is envisaged for the state Govt. in taking initiative to ensure that piped water supply schemes are implemented in each and every Municipal Area.

- 6.67** The Public Works Department (Road) in its report for 2016-17 has mentioned that 16151 kms urban roads fall under the PWRD while 1087 kms are ULBs roads. As per report of the Municipal Administration Department presently the total road length in urban areas of Assam is 2495 kms out of which 1943 kms are in the general area and 552 kms are in the Sixth Schedule Area.

Most of roads in urban areas of Assam are not in good condition and need urgent repair and improvement. As per estimates of PWRD, cost of BT roads per 5 years considering 5 year renewal cycle is Rs.40.00 lakh per km for intermediate lane BT Road. The total cost for improvement of urban roads would be approximately to the tune of 1000 crores. The Commission is not in a position to recommend such a huge amount from the devolution fund. But observing the condition of the roads the Commission recommends funds for repair and improvement of urban roads through budgetary allotment may be earmarked by both Central and State Govt.

The PWRD have been constructing urban roads using paver blocks which is cost effective in the long run. The Chief Engineer PWRD stated that the Department is adopting new technology and using plastic wastes etc in construction of roads in some ULBs. . The PWRD's effort to go in for wider application of innovative technology which is economic, environment friendly and cost effective is laudable.

The norm for installing street lights is that there should be a street light at every 30 metres distance. To cover 2495 kms of urban roads in Assam the number of street lights required is 83167. As per report of Director Municipal Administration the number of street lights within urban area of Assam is 58,225 out of which 49009 are in General areas and 9216 are in the Sixth Schedule Area. Going by the norms, Urban areas are still short of 24942 street lights. The State Government is reportedly providing funds for installation of street lights in all the ULBs. As such the Commission is not inclined the recommend any fund in this regard.

- 6.68** The Municipal Administration Department has reported that there are 2938 kms of drains in the urban areas of Assam out of which 2787 kms fall in General areas and 151 kms in Sixth Schedule Area. In comparison to the total road length in urban areas of Assam the length of drains seems to be on lower side. In the Sixth Schedule Area there are only 151 kms of drains against the total road length of 552 kms. Most of the drains are open and uncovered drains. In Assam climes roads should have covered

drains on both sides. This requirement is being not met in the ULBs. Most of the drains are constructed unscientifically without giving proper attention to end points. As a result, complaints are rife regarding water logging and overflowing drains failing to discharge rain water. The problem of water logging in urban areas of Assam is a new phenomenon in some ULBs. Blockage of natural channels, going in for road construction against the flow of natural water channels, non maintenance of drains as well as indiscriminate filling up of low lying areas for construction are main reasons for water logging. Measures are to be taken to tackle the problem scientifically at both construction and maintenance stages. Water bodies, including wet land are to be preserved.

- 6.69** The Town and Country Planning Directorate has prepared Drainage Master Plan in order to develop a storm water drainage system to reduce water logging in urban areas of Assam. The Directorate has prepared 13 numbers of drainage Master Plans for 13 urban areas. Another 5 numbers of drainage Master Plans in 5 urban areas are under preparation. During 2018-19 a total amount of Rs.70.379 lakhs was sanctioned for preparation of Master Plans. Kutcha drains still exist in some town areas. These drains need to be replaced with pucca drains. Most of the ULBs do not have underground drain system. Underground drain systems ease out the problem of width of the roads and reduce water logging.

Suggestions and Recommendations

- 6.70** The Govt. of Assam in the Urban Development Department directed all ULBs vide order dated 31/03/2012 to achieve benchmark Service Standards of core services by 31/03/2013. No review or follow up orders were issued for the period beyond 31/03/2013. As a result, the instructions remained largely, a paper exercise. The process of benchmarking of service standards should continue on a calibrated and sustained basis. Third and independent party assessment of the standards of service delivery should be put in place. An internalized system of evaluation of performance is also recommended.
- 6.71** The PHE Department should coordinate with the PRIs at the time of installing spot sources for drinking water. The PRIs should also coordinate with the PHE Departments while installing any spot source for drinking water. This is important to avoid overlapping of jurisdiction. A register should be maintained by PHE detailing all the spot sources installed by different agencies GP wise.

- 6.72** The Commission suggests that PRIs should make efforts to take over all the completed piped water supply schemes from the PHE Department within their jurisdiction. They are advised to form Users Committees against each piped water supply scheme and to collect water charges part of the share of proceeds of which, can be handed over to PHE Department for maintenance.
- 6.73** The Commission recommends that over extraction of ground water will have future consequences and lead to depletion of ground water the PHE Department may explore the possibility of undertaking projects covering a number of villages with treated surface water.
- 6.74** An effective centralized authority to regulate the uncontrolled lifting of ground water needs to be constituted.
- 6.75** Toilet blocks may be taken up for community use in areas where residents do not possess sufficient land for construction of toilets.
- 6.76** It is imperative that elected representatives should be motivated to take up awareness programmes to make the villages clean and pollution free in line with the National mandate of Swachh Bharat. The example of Ramchar village, the cleanest village in Assam, located in Goalpara district at a distance of 15 KMs from Goalpara town is a good example of initiative taken by the local people.
- 6.77** The Commission earlier recommended that all the markets presently managed by the Agricultural Marketing Board, Assam should be handed over to PRIs. This may be done in a phased manner.
- 6.78** All Users committees of Primary Schools, Anganwadis, Health Centres etc should coordinate with GPs.
- 6.79** The PRIs should identify suitable land in their localities and approach the Sub-divisional Land Advisory Board for allotment of land for burial and cremation in each GP. The Commission recommends and urges that the Govt. in the Revenue and Disaster Management Department should issue necessary orders on priority basis.
- 6.80** The Commission recommends that the civic bodies take steps to invite private parties for installing modern public toilets in suitable locations around bus stands, market places etc in public private partnership based on pay and use model.
- 6.81** In view of the burgeoning crisis facing many ULBs regarding disposal of solid waste, the Commission urges the State Govt. to allot govt. land for landfill site or to provide fund to purchase land for disposal of waste not

only in ULBs but also at village level. The UD and P&RD Department may take up the same with the R&DM dept for allotment and earmarking of appropriate sites for waste disposal. The UD Deptt. may also explore the possibility of setting up integrated landfill site common to more than one ULB as per feasibility.

- 6.82** The Commission recommends that in view of common complaints of overtopping of drains during monsoons all the drains should be constructed scientifically taking into account the end points and contours of the land. All drains should be pucca and covered as far as possible and regularly cleaned.
- 6.83** As regard incomplete projects due to assignment to multiple agencies there is necessity of going for EPC mode (Engineering, Procurement and Construction). As far as possible execution of a project should be awarded to single agency to prevent delay in completion of works.

CHAPTER - 7

Assessment of Finances of PRIs (General Areas)

- 7.1** Paragraph 3(I) of the Terms of Reference (ToR) requires the Commission to have regards, among other considerations, to the objectives of balancing the receipts and expenditures on revenue accounts of both the local bodies as a whole and the State Government and each local body.

Paragraph 3(III) requires assessment of resources of the local bodies for the five years commencing on 1st April, 2020 on the basis of the level of collection made during 2016-17 from taxes, duties, tolls, fees, cess etc. levied by them.

Paragraph 3(V) requires that the Commission may consider proposing measurable performance based incentives for local bodies and councils.

Status of PRIs

- 7.2** In keeping with the provisions of Article 243B of the Constitution, the Assam Panchayat Act, 1986 had been amended in 1994. The Amended Act of 1994 provided for a three tier Panchayati Raj system comprising of Gaon Panchayat (GP) at the base level, Anchalik Panchayat (AP) at the intermediate level and Zila Parishad (ZP) at the apex level. The ZP is coterminous with the district, there being 26 districts in the General Areas of Assam the number of ZP is 26. The number of APs coterminous with development blocks are 185. At the base level a GP is constituted comprising a cluster of villages with population varying from 1291 to 50829. At present there are 2197 GPs. The total rural population covered by PRIs at all level is 2,37,17,708 which constitutes nearly 76 percent of the total population of the state. The total area covered by PRIs is 40658 Sq/Km constituting nearly 52 percent of the total geographical area of the State.
- 7.3** As per relevant provisions of the Assam Panchayat Act, 1994 the total number of elected representatives of PRIs at all levels should be as shown at Table -7.1 below:

Table- 7.1
Number of Elected Representatives of PRIs

| Sl. No. | Designation | ZP | AP | GP | Total |
|--------------|-----------------|------------|-------------|--------------|--------------|
| 1 | President | 26 | 185 | 2197 | 2408 |
| 2 | Vice- President | 26 | 185 | 2197 | 2408 |
| 3 | Member | 420 | 2189 | 19773 | 22382 |
| Total | | 472 | 2559 | 24167 | 27198 |

- 7.4** The above Table shows that as per statutory requirement number of President, Vice-President and Member in all tiers of PRIs should be 27198. However, as reported by the State Election Commission, in the recently conducted election in December, 2018, election could not be held to the posts President and Vice-President in one ZP and in 39 GP constituencies due to unavoidable reasons. A remarkable feature of the last Panchayat Election was that it ensured gender equality and women empowerment. As reflected from the election result women representation in all tiers and all categories of posts was more than 50 percent.

A. Revenue of PRIs

- 7.5** The main sources of revenue of PRIs consist of (i) internal revenue mobilization from tax and non-tax sources statutorily allocated to them, (ii) resource transferred from the State under the award of the SFC, (iii) grants-in-aid from the Central Govt. under the award of the CFC and (iv) discretionary transfer from Central Ministries for agency functions under various Centrally Sponsored Schemes and State Share thereof.
- 7.6** Article 243H of the Constitution provides that the Legislature of a State may, by law (a) authorize a panchayat to levy, collect and appropriate taxes, duties, tolls and fees, (b) assign to a Panchayat taxes, duties, tolls and fees levied and collected by the State Govt. and (c) provide for making grants-in-aid to the Panchayat from the Consolidated Fund of the State.
- 7.7** In conformity with the above provisions, the taxation powers of GP, AP and ZP have been laid down under Sections 25, 57 and 95 respectively of the Assam Panchayat Act, 1994 as amended in 2013.

Taxation Powers of GP

- 7.8** The taxation powers of GP as laid down under Section 25 of the Assam Panchayat Act are summarized in Table -7.2 below:

Table- 7.2

- I. Subject to such rules as may be made in this behalf a GP shall impose annually –
- (a) Tax on houses and structures within the local limits.
 - (b) Tax on trades and callings carried on or held within the local limits of its jurisdiction, on the basis of the total annual income accrued from such trades and callings.
- II. Subject to such rules as may be made in this behalf, a GP shall levy:
- (a) A duty in the shape of an additional stamp duty on all payments for admission to any entertainments.

- (b) A fee for providing sanitary arrangement at such places of worship or pilgrimage, fairs and melas within its jurisdiction as may be specified by the Government.
- (c) A water rate, where arrangement for supply of water for drinking, irrigation or any other purpose is made.
- (d) A lighting rate, where arrangement for lighting of public streets and places is made.
- (e) A conservancy rate, where arrangement for clearing private latrines, urinals made by the GP.

III. Subject to the rules and bye laws framed in this behalf, a GP may impose tax on the following:

- (a) Sale of fire wood and thatch, conservancy and slaughter house,
- (b) Private hats and private fisheries,
- (c) Shops, pharmacies, tailoring, laundry, hair cutting saloon, carpentry works, automobile workshops, TV, VCR, Radio and tape recorder repairing shops.
- (d) Cultivable land lying fallow for consecutive years at a rate not exceeding 25 paise per bigha for every year, being payable jointly or severally by the owners of such land.
- (e) A cess on (i) registration of cattle sold within the local area, (ii) license for starting tea stall, hotel, sweet meat stall, restaurants, (iii) carts, carriages, bi- cycles, boats and rickshaws of any kind.

Taxation Powers of AP

7.9 The taxation powers of AP as laid down under Section 57 of the AP Act are reproduced in Table- 7.3 below:

Table – 7.3
Taxation Powers of AP

1. Subject to such maximum rate as the Government may prescribe an AP may:
 - (a) Levy tolls on persons, vehicles or animals or any class of them at any toll bar established by it on any road other than a Katcha road or any bridges vested in it.
 - (b) Levy tolls in respect of any ferry established by it.
 - (c) Levy a surcharge on land revenue at the rate of 2 paise per rupee.
 - (d) Levy a cess or water rate for recovery of cost of minor irrigation works taken up within the jurisdiction of an AP and such cess as may be necessary for the purpose of maintenance and repairs of such works.
 - (e) Levy a tax on supply of water and lighting.
 - (f) Levy a tax on profession trades, callings, manufacture and production.

- (g) Levy fee for cinema halls, bricks or tile kilns, saw mills, timber depots, rice mills and hullers, fairs, confectionaries and bakeries, private fisheries or vegetable gardens used for commercial purposes.

Taxation Powers of ZP

- 7.10** The taxation powers of ZP as laid down under section 95 of the AP Act are reproduced in Table- 7.4 below:

Table – 7.4
Taxation Powers of ZP

1. Subject to such maximum rate, as the Government may prescribe a ZP may,
 - (a) Levy tolls in respect of any ferry established by it under its management.
 - (b) Levy the following fees and rates.
 - (i) Fees on the registration of boat and vehicle.
 - (ii) A fee for providing sanitary arrangement at such places of worship or pilgrimage, fairs and melas within its jurisdiction.
 - (iii) A fee for license for fair or melas.
 - (iv) A lighting rate where arrangement for lighting public streets and places is made by the ZP within its jurisdiction.
 - (v) Water rate, where arrangement for supply of water for drinking, irrigation or any other purpose is made by the ZP within its jurisdiction.

- 7.11** It is apparent from the above allocation that all tiers of Panchayat have been simultaneously vested with taxation powers. However, the major sources of tax and non-tax revenues have been entrusted to the GPs and only certain residual items were left for the APs and ZPs. In contrast, the Panchayat Acts of some other States in the country have vested all powers of taxation solely to the GPs and denied the intermediate and apex level institutions of any taxation power. The merit of single point taxation is that it eliminates the scope of overlapping of taxation power and encroachment into each other's jurisdiction.

- 7.12** Although the GPs have been statutorily empowered to levy and collect a large number of tax and non-tax revenue, they are seriously handicapped in raising revenue due to lack of administrative infrastructure, manpower and enabling legislation to impose such levies. The Assam Panchayat Act and the Rules framed there under simply specify the maximum limit of taxation that each tier can levy and leave it to the individual tier to frame required Bye-Laws for this purpose. In this regard Rule 41(4) of the Assam Panchayat (Financial) Rules, 2002 stipulates that a GP shall within three months from the date of its constitution frame Bye-Laws indicating the

rates of taxation and submit the same to the concerned ZP who will consolidate the same keeping conformity with the whole district and submit the same to the Govt. Similarly, Rule 42 and 43 of the said Rules stipulate that AP and ZP shall frame Bye-Laws indicating the rates of taxation within one year and 3 months respectively from the dates of its constitution and submit the same to the govt. It is gathered that such Bye-Laws are yet to be put in place.

- 7.13** In the matter of administrative infrastructure the Commission is given to understand that even now 149 GPs out of 2197 are running without office building of their own, and many of those having buildings do not have adequate space for normal functioning. The position is worse in respect of manpower in position. As of now, a GP is manned by three persons – one Secretary, one Tax Collector and one Grade IV. The revised staffing pattern recommended by the previous SFC has not yet been implemented. Even in respect of the 3 staff norm, the staff in position presents a sorry picture. It is reported that at present 575 GPs are running without a Secretary. The situation is worse in respect of Tax Collector. The post of Tax Collector is lying vacant in 1644 GPs out of 2197. Given the prevailing situation, it would be unrealistic to expect the GPs or other tiers of PRIs to be pro-active in internal revenue mobilization. Rather the prevailing situation has been increasing their growing dependence on financial support from the State and Central Govt.
- 7.14** The most important source of revenue allocated to the GPs are tax on house and structures followed by tax on trades and callings. As stated earlier, the relevant Bye-Laws for imposition of such levies are yet to be put in place. As a result, such important sources of revenue remained untapped.
- 7.15** A GP is empowered to levy and collect water rate, lighting rate, conservancy rates where arrangement for providing such services are made by the GP within its jurisdiction. Since most of the GPs have been unable to provide such services, there is hardly any scope for them to collect such levies.
- 7.16** Apart from administrative shortcomings, one major factor for the tardy growth of internal revenue mobilization by the PRIs seems to be the apathy of elected representatives to levy taxes. There is a general perception that imposition of taxes may lead to negative reprisal from their vote bank. However, this sort of apprehension seems to be unfounded. Because, once the coverage and quality of service delivery are expanded, people will be eager to pay for the services delivered.
- 7.17** In a nutshell, although the Acts and Rules currently in force empowered the PRIs at all levels to levy and collect taxes, duties, tolls and fees, so far they have not been able to exploit these sources to any great extent due to

reasons stated above. Moreover, due to administrative lacuna in budget preparation and accounts keeping it is difficult to get accurate figures of item-wise tax collection. It is also difficult to get properly classified data of tax and non-tax collection.

- 7.18** As of now, PRIs at all levels derive most of their revenues from non-tax sources like hats, ferries and fisheries located within their respective jurisdiction which are leased out annually by inviting sealed tenders. As per usual procedure, hats, ferries and fisheries the annual sale value of which is upto Rupees one lakh are settled by the APs while those exceeding Rs one lakh but less than Rupees three lakh is settled by the ZPs. The proceeds from such settlement or lease are apportioned between them in the ratio of 20:40:40 among the ZPs, APs and GPs respectively.
- 7.19** The Commission is required by its ToR to make an assessment of the revenues of local bodies for the five years 2020-25 based on the level of collection made during 2016-17. The combined revenue collection of PRIs at all levels during 2016-17 is reported at Rs.52.71 Crore consisting of Rs.11.63 Cr. of ZPs, Rs.19.76 Cr. of APs and Rs.21.32 Cr. of GPs. The collection figure of Rs.52.71 Cr. during 2016-17 has been adopted as the base and an annual growth of 5 percent assumed for projection during subsequent years. The internal revenue mobilization of PRIs, at all levels is summarized in Table – 7.5 below:

Table- 7.5
Internal Revenue Mobilization of PRIs

(Rs. in Cr)

| Sl No | Tier of PRIs | 2016-17 Act | 2017-18 Est. | 2018-19 Est. | 2019-20 Est. | 2020-21 Est. | 2021-22 Est. | 2022-23 Est. | 2023-24 Est. | 2024-25 Est. | 2020-25 Total |
|-------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| 1 | ZP | 11.63 | 12.21 | 12.82 | 13.46 | 14.14 | 14.84 | 15.58 | 16.36 | 17.18 | 78.10 |
| 2 | AP | 19.76 | 20.75 | 21.78 | 22.87 | 24.02 | 25.22 | 26.48 | 27.80 | 29.19 | 132.71 |
| 3 | GP | 21.32 | 22.39 | 23.51 | 24.68 | 25.91 | 27.21 | 28.57 | 30.00 | 31.50 | 143.19 |
| | Total | 52.71 | 55.35 | 58.11 | 61.01 | 64.07 | 67.27 | 70.63 | 74.16 | 77.87 | 354.00 |

B. Transfer from State Government

(a)Assigned Taxes

- 7.20** Article 243 I (ii) of the Constitution requires the SFC to make recommendations as to the principle which should govern the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the Panchayats.
- 7.21** In this regard all the previous SFCs of Assam had favoured the principle of global sharing of the proceeds of all taxes and duties levied and collected by the State Govt. with the Panchayats. Keeping in view the global sharing,

they did not recommend assignment of or appropriation by the Panchayat of the net proceeds of any particular tax levied and collected by the State.

- 7.22** The present Commission feel that assignment of taxes is feasible only in respect of origin based taxes like Land Revenue, Entertainment Tax, Entry Tax, Profession Tax etc. However, in case of local taxes, the tax base is usually narrow compared to collection cost. Moreover, the PRIs in Assam are yet to be fully equipped with administrative machinery to tap the full potential of existing sources of revenue assigned to them. Against this backdrop, assignment of taxes may be counterproductive to the local bodies. Having regard to this aspect and keeping in view the global sharing of the net proceeds of all taxes levied and collected by the State, assignment of tax to local bodies is not considered desirable.

(b) Share in State Taxes

- 7.23** By and large, tax sharing is the major component in the Constitutional Scheme of resource transfer from the State to the local bodies. Usually this type of transfer is treated as untied fund and its utilization is subject to the discretion of the receiving body. The net proceeds of taxes and duties levied and collected by the State are shared with the Panchayats on the basis of the recommendations of successive SFCs. In this regard the Fifth SFC recommended a sum in line with successive SFCs. The Fifth SFC recommended a sum of Rs.579.39 Cr. as tax devolution during its award period 2016-17 to 2019-20. This amount was intended to cover the revenue gap as well as to improve service delivery and maintain community assets. The year wise breakup of the said amount vis-à-vis the amount released by the state is shown at Table- 7.6 below:

Table- 7.6
Share of State Taxes to PRIs

(Rs. in crore.)

| Year | ZP | | AP | | GP | | Total | |
|--------------|---------------|--------------|---------------|--------------|---------------|---------------|---------------|---------------|
| | SFC Award | Release | SFC Award | Release | SFC Award | Release | SFC Award | Release |
| 2016-17 | 36.05 | 18.13 | 37.68 | 19.69 | 61.36 | 36.54 | 135.09 | 74.36 |
| 2017-18 | 37.88 | 0.44 | 39.50 | 3.61 | 63.80 | 25.59 | 141.18 | 29.64 |
| 2018-19 | 39.90 | 39.90 | 41.53 | 41.46 | 66.50 | 65.56 | 147.73 | 146.92 |
| 2019-20 | 42.14 | 0.00 | 43.77 | 0.00 | 69.48 | 0.00 | 155.39 | 0.00 |
| Total | 155.97 | 58.47 | 162.48 | 64.76 | 261.14 | 127.69 | 579.39 | 250.82 |

(c) Special Purpose Grant

- 7.24** Special purpose grant is meant for upgradation of standard of administration and creation of physical infrastructure or for addressing any special problem. Normally, these grants are tied to specific projects and

schemes and hence cannot be diverted for any other purposes. The Fifth SFC recommended special purpose grants to PRIs amounting to Rs.1912.04 Cr. during 2016-20. Out of this amount, Rs.224.84 Cr. was routed through the ZP/ AP and the balance Rs.1687.20 Cr. was routed through respective line departments. The year wise breakup of the amount vis-à-vis the amount released by the State is shown at Table- 7.7 below:

Table- 7.7
Special Purpose Grant to PRIs

(Rs. in crore)

| Year | Routed Through ZP/ AP | | Routed Through Line Deptt. | |
|--------------|-----------------------|---------|----------------------------|---------|
| | SFC Award | Release | SFC Award | Release |
| 2016-17 | 71.41 | NIL | 421.80 | NIL |
| 2017-18 | 50.86 | NIL | 421.80 | NIL |
| 2018-19 | 49.66 | NIL | 421.80 | NIL |
| 2019-20 | 52.91 | NIL | 421.80 | NIL |
| Total | 224.84 | | 1687.20 | |

C. Transfer from the Central Government (a) Finance Commission Grant

- 7.25** The Fourteenth Finance Commission during its award period 2015-20 recommended grants-in-aid amounting to Rs.5416.59 Cr. to supplement the resources of GPs. The recommended amount had two components viz., general basic grant of Rs.4874.93 Cr. and performance grant of Rs.541.66 Cr. The year wise phasing of the grant is indicated at Table – 7.8 below:

Table- 7.8
Fourteenth Finance Commission Grant to GPs

(Rs. in Cr.)

| Sl. No. | Purpose | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2015-20 |
|--------------|-------------------|---------------|---------------|----------------|----------------|----------------|----------------|
| 1 | Basic Grant | 584.80 | 809.76 | 935.60 | 1082.32 | 1462.45 | 4874.93 |
| 2 | Performance Grant | - | 106.22 | 120.20 | 136.50 | 178.74 | 541.66 |
| Total | | 584.80 | 915.98 | 1055.80 | 1218.82 | 1641.19 | 5416.59 |

- 7.26** From the above table it will be seen that the recommended amount of general basic grant for the five years 2015-20 was Rs.4874.93 Cr. out of which Government of India released Rs.4143.71 Cr. and the entire amount has been passed on to the GPs by the State Govt. Against the performance grant of Rs.541.66 Cr. release made by the Centre was Rs.226.42 Cr. which has been passed on to the GPs by the State Govt.

(b) Agency Functions

- 7.27** The PRIs get substantial amount every year from different Central Ministries for implementation of various Centrally Sponsored Schemes

supplemented by State Share against each scheme. The State Share is not uniform and varies from scheme to scheme. At present the following important Centrally Sponsored Schemes are being implemented through the PRIs.

- I. Mahatma Gandhi National Rural Employment Guarantee Act. (MGNREGA)
- II. Indira Awaas Yojana / Pradhan Mantri Awaas Yojana Gramin (IAY/ PMAY)
- III. National Social Assistance Programme (NSAP)
- IV. Rastriya Gram Swaraj Abhiyan (RGSA)
- V. National Rurban Mission (RURBAN)
- VI. National Rural Livelihood Programme (NRLM)

7.28 The MGNREGA aims at enhancing the livelihood security of the people in rural areas by guaranteeing 100 days of wage employment in a financial year, to a rural household whose member volunteer to do unskilled manual work. In Assam MGNREGA was introduced in 2006-07 covering 7 districts at the first phase. The coverage was extended to 6 more districts in 2007- 08 and as of now all districts are covered under the programme. The wage rate has been enhanced from Rs.179.00 to Rs.182.00 for unskilled labourers in 2016-17 and 100 per cent payment are being made through electronic fund management system. Under the scheme 36 percent women have been provided work. It is reported that about 135125 number of assets have been created under the scheme. Social audit is being conducted in all districts through the SIRD.

7.29 Indira Awaas Yojana which was a component of Jawahar Rozgar Yojana became an independent scheme from 1997-98 onwards. Its objective is to construct houses for SC/ ST and bonded labourers in rural areas. It was extended to cover non SC/ ST rural poor living below poverty line. The beneficiaries are to be selected from the BPL list approved by the Gram sabha. At least 60 percent of total IAY allocation during a financial year should be utilized for construction of houses for SC / ST BPL households. A maximum of 40 percent is allocated for non SC / ST BPL households. The unit cost of the house constructed under IAY was Rs.45,000. From the year 2016-17, IAY has been renamed as Pradhan Mantri Awaas Yojana Gramin. The unit cost has been enhanced to Rs.1.30 lakh. Although the funding pattern between the Centre and the State is 60:40 for the NE States it is 90:10.

7.30 The National Social Assistance Programme represents a significant step towards fulfillment of the Directive Principles of State Policy enumerated under Art.- 41 of the Constitution. It aims at a national Policy for Social Assistance to the poor and its components include (i) Old Age Pension Scheme, (ii) Widow Pension Scheme, (iii) Disability Pension Scheme (iv) Family Benefit Scheme and (v) Annapurna Scheme.

- 7.31** The Rashtriya Gram Swaraj Abhijan was launched as a Centrally Sponsored Scheme in financial year 2018-19 with the primary aim of strengthening PRIs for achieving Sustainable Development Goal (SDG). The scheme extends to areas where panchayats do not exist. The scheme consists of Central and State components. The State component relates to activities to be undertaken by the State Govt. for capacity building and training, training infrastructure and human resources, distance learning facility via SATCOM, support for innovations, technical support to PRIs, Financial data and Analysis Cell, Panchayat buildings and e-enablement of panchayats. The sharing pattern of the State component is at the ratio of 60:40. However, for the NE States the ratio is 90:10 between the Centre and the States.
- 7.32** The National Rurban Mission follows the vision of development of a cluster of villages that preserve and nurture the essence of rural community life with focus on equity and inclusiveness and without compromising with facilities perceived to be essentially urban in nature. The objective of this scheme is to stimulate local economic development, enhance basic services and create well planned Rurban clusters.
- 7.33** The National Rural Livelihood Mission is a poverty alleviation project implemented by the Ministry of Rural Development, Govt. of India. The scheme is focused on promoting self-employment and organization of rural poor. The basic idea behind this programme is to organize the poor into SHG and make them capable of self employment. In 1999, integrated rural development programme was restructured to form Swarnajayanti Grameen Swarojgar Yojana (SGSY) to focus on promoting self-employment among rural poor. Subsequently, SGSY is remodeled to form NRLM. This scheme was succeeded by Deen Dayal Antyodaya Yojana on 25th September, 2015.
- 7.34** The amount of fund received against the Centrally Sponsored Scheme noted above including State Share thereof during four years 2015-16 to 2018-19 is shown at Table- 7.9 below:

Table – 7.9
Fund Received under CSS

(Rs. in Cr.)

| Sl. No. | Name of Scheme | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|--------------|----------------|----------------|----------------|----------------|----------------|
| 1 | MGNREGA | 938.33 | 1273.87 | 1354.37 | 1246.02 |
| 2 | IAY / PMAY (G) | 949.08 | 1298.83 | 1582.56 | 244.08 |
| 3 | NSAP | 332.95 | 220.49 | 189.89 | 284.46 |
| 4 | RGSA | 17.08 | 55.57 | 27.59 | 39.21 |
| 5 | RURBAN | 0.00 | 1.75 | 32.40 | 1.40 |
| 6 | NRLM | 22.83 | 217.91 | 219.57 | 260.85 |
| Total | | 2260.27 | 3068.42 | 3406.38 | 2076.02 |

D. Capital Account Receipts & Debt Status

- 7.35** The PRIs in Assam has not, so far, floated any loan from open market or borrowed from financial institutions. Neither do they get any loan from the State Govt. hence, Capital Account receipt of PRIs is nil.

E. Expenditure on Revenue Account

- 7.36** By and large, revenue expenditure of PRIs consist of (i) expenditure on administration, (ii) civic functions, (iii) maintenance of community assets and (iv) agency functions on behalf of Central and State Governments. Administrative expenditure include salary of provincialised Grade- III and Grade- IV staff as well as Executive Officers provided by State Govt. for the ZPs and APs, wages of casual employees, remuneration and sitting allowances of elected representatives and office expenses. Agency functions relate to the funds provided by the Central Government including State Share thereof under various Centrally Sponsored Schemes formulated by the Union Ministries of Panchyati Raj and Rural Development.

(a) Expenditure on Administration

(i) Salary

- 7.37** The major portion of the administrative expenditure of PRIs relates to pay and allowances of provincialised panchayat staff and other officers deputed by the State Govt. As per staffing pattern laid down under the Assam Panchayat (Administrative) Rules, 2002, number of Grade- III and Grade- IV staff admissible for each tier of PRIs is 18, 8 and 3 respectively for ZP, AP and GP. This is excluding the posts of Chief Executive Offices, Chief Accounts Offices and Executive Engineers for the ZPs and Executive Officer of the APs. Although the Forth SFC recommended a revised Staffing Pattern of PRIs, these have not been implemented so far. As such the Commission would work out the salary burden based on the norm currently in force. As per information gathered from the concerned department, the present sanctioned strength is far below the conservative norm and the staff in position is even below the sanctioned strength.
- 7.38** As of now, there are 26 ZPs and as per norm they are eligible to 468 Grade- III and Grade- IV staff, apart from another 78 posts of CEO, CAO and EE. Against the total normative requirement of 546 the present sanctioned strength is 476 and the staff in position is 287. The post lying vacant against the sanctioned strength is 189 and additional posts required as per norm is 70. The current level of expenditure on salary of the ZPs in respect of the filled up post is Rs.11.01 crore. The amount required for filling up the vacant posts against sanctioned strength is estimated at Rs.5.12 crore per year. Another amount of Rs.3.98 crore will be required per annum if additional posts are created as per prescribed norm. The details of calculation are shown at Table 7.10.

7.39 There are 185 APs and as per prescribed norm they are entitled to get 1480 no of Grade- III and Grade- IV post apart from 185 Executive Officers. Against the prescribed norm of 1665, the present sanctioned strength is 1480 and the staff in position is 1136. The post lying vacant against sanctioned strength is 344 and additional post required as per prescribed norm is 185. The present level of expenditure on salary in respect of the filled up post is Rs.44.16 crore. It is estimated that an amount of Rs.8.83 crore will be required annually for filling up the vacant posts against sanctioned strength and an additional amount of Rs.4.33 crore is required to meet the prescribed norm. The details shown at Table 7.10.

7.40 There are 2197 GPs and as per prescribed norm they are entitled to get 6591 posts of Grade- III and Grade- IV employees. The staffing pattern of GP consists of one Secretary, one Tax Collector and one Grade-IV. The shortage of staff at GP level is very acute. Out of 2197 GPs, Secretary is in position in 1622 GPs and 575 GPs are running without a Secretary. It indicates that one Secretary is looking after more than one GP. Similarly, in case of Tax Collector only 553 posts are filled up and the remaining 1644 are lying vacant. The position is worse in respect of Grade- IV staff. The current level of expenditure against filled up posts is Rs.82.37 Cr. It is estimated that an amount of Rs.23.73 crore will be required to fill up all vacant posts against sanctioned strength. Moreover, Rs.88.14 crore will be required to create new posts as per prescribed norm. The entire position is summarized in Table- 7.10 below:

Table 7.10
Salary Statement of PRIs

| Category of Post | Norm | No. of Post as per norm | Sanctioned Strength | Staff in Position | Salary of filled up Post (Rs. crore) | Vacant Post against Sanctioned Strength | Salary of Vacant Post (Rs. Crore) | Addl. Post required as per norm | Salary of addl. Post (Rs. Crore) |
|---------------------|----------|-------------------------|---------------------|-------------------|--------------------------------------|---|-----------------------------------|---------------------------------|----------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| A. GP | | | | | | | | | |
| 1. Secretary | 1 | 2197 | 1955 | 1622 | 59.89 | 333 | 11.03 | 242 | 8.02 |
| 2. Tax Collector | 1 | 2197 | 714 | 553 | 17.47 | 161 | 4.48 | 1483 | 41.30 |
| 3. Grade IV | 1 | 2197 | 540 | 189 | 5.01 | 351 | 8.22 | 1657 | 38.82 |
| Total- A | 3 | 6591 | 3209 | 2364 | 82.37 | 845 | 23.73 | 3382 | 88.14 |
| B.AP | | | | | | | | | |
| 1.Executive Officer | 1 | 185 | 185 | 185 | 14.17 | - | - | - | - |
| 2. UDA | 1 | 185 | 185 | 169 | 5.92 | 16 | 0.50 | - | - |
| 3. LDA | 2 | 370 | 370 | 351 | 11.39 | 19 | 0.55 | - | - |
| 4. TC | 2 | 370 | 370 | 246 | 7.77 | 124 | 3.45 | - | - |
| 5.Gr. IV | 3 | 555 | 370 | 185 | 4.91 | 185 | 4.33 | 185 | 4.33 |
| Total- B | 9 | 1665 | 1480 | 1136 | 44.16 | 344 | 8.83 | 185 | 4.33 |
| C. ZP | | | | | | | | | |
| 1. CEO | 1 | 26 | 26 | 26 | 1.99 | - | - | - | - |
| 2. CAO | 1 | 26 | 25 | 13 | 0.92 | 12 | 0.78 | 1 | 0.07 |

| | | | | | | | | | |
|----------------------------|-----------|-------------|-------------|-------------|---------------|-------------|--------------|-------------|--------------|
| 3. EE | 1 | 26 | 6 | 1 | 0.07 | 5 | 0.33 | 20 | 1.30 |
| 4. H.A | 1 | 26 | 20 | 12 | 0.43 | 8 | 0.26 | 6 | 0.39 |
| 5. UDA | 2 | 52 | 59 | 20 | 0.70 | 39 | 1.01 | -7 | - |
| 6. LDA | 4 | 104 | 110 | 100 | 3.33 | 10 | 0.12 | -6 | - |
| 7.Accountant | 1 | 26 | 25 | 10 | 0.35 | 15 | 0.47 | 1 | 0.03 |
| 8. JE | 1 | 26 | 20 | 20 | 0.74 | - | - | 6 | 0.20 |
| 9. TC | 2 | 52 | 11 | 1 | 0.03 | 10 | 0.28 | 41 | 1.16 |
| 10.Driver | 1 | 26 | 53 | 42 | 1.34 | 11 | - | -27 | - |
| 11 Gr. IV | 6 | 156 | 121 | 42 | 1.11 | 79 | 1.87 | 35 | 0.83 |
| Total- C | 21 | 546 | 476 | 287 | 11.01 | 189 | 5.12 | 70 | 3.98 |
| Grand Total (A+B+C) | 33 | 8802 | 5165 | 3787 | 137.54 | 1378 | 37.68 | 3637 | 96.45 |

7.41 Based on calculation in the above Table, the salary burden of PRIs during 2018-19 has been worked out at Rs.11.01 crore for the ZPs, Rs.44.16 crore for the APs and Rs.82.37 crore for the GPs totaling to Rs.137.54 crores. This amount has been adopted as the base for the purpose of projection in subsequent year upto 2025 assuming an annual growth of 12%. For filling up all the vacant posts against the present sanctioned strength, the estimated amount has been worked out at Rs.37.68 crores, Rs.5.12 crores for ZPs, Rs.8.83 crore for APs and Rs.23.73 crore for GPs. Further, an amount of Rs.96.45 crore is required for creation of new posts. It is most unlikely that all the vacant posts against sanctioned strength can be filled up and new posts can be created in a single stroke. Hence, one-fifth of the proposed amount has been provided in each year of the forecast period.

(ii) Wages

7.42 Next to salary, wages of casual employees constitute an important part of revenue expenditure of the PRIs. As mentioned earlier, the present staffing pattern of the PRIs is not only inadequate but the staff in position falls far short of the prescribed pattern. As a result, PRIs, at all levels, are solely dependent on casual employees both in Grade III and IV categories. As reported there are now 1703 casual employees at the rate of 25, 200, and 1478 respectively for the ZPs, APs and GPs. They are being paid at a flat rate of Rs.7,200 per month involving an annual implication of Rs.14.71 crore. Recently, Govt. of Assam vide Finance Department Notification No FEC (II) 4/2014/413 dated 08-03-2019 has decided to bring all Muster Roll/ Work Charged/ Casual Employees appointed prior to 01-09-2005 under regular scale of pay in PBI Rs. 12000 - 37500 with Grade Pay of Rs.3900 plus other allowances as admissible. This benefit has been extended from 01-08-2017. The arrear from 01-08-2017 to 30-11-2018 is subject to Cabinet approval. The current payment will be made from 01-12-2018. After the revision, the consolidated pay of each casual employee will be approximately Rs.2.40 lakh per year. The annual financial implication

for 1703 casual employees will be around Rs.40.87 crore in 2019-20. This has been adopted as the base and projected during the next five years assuming an annual growth of 10%. However, it has come to the notice of the Commission that 76 casual employees appointed after the cut off date of 01-09-2005 have not been covered under the scheme regularization. They will continue to draw wages at Rs.7200 per month. The annual financial involvement is approximately Rs.66.00 lakh per year. This amount may be met by the respective ZPs out of the devolution fund recommended by the Commission.

(iii) Remuneration of Elected Representatives

- 7.43** The Assam Panchayat (Administrative) Rules, 2002 prescribed the rates of remuneration of the President, Vice-President and Members of the ZP, AP and GP. The rates of remuneration have been revised vide Notification No PDA/11/2011/51 at 10th December, 2012 to Rs.10000, Rs.7500.00 and Rs.3500.00 for the President, Vice-President and Member respectively of the ZP. It is Rs.7500.00, Rs.5000.00 and Rs.2500.00 for the President, Vice-President and Member of the AP. For the GP, it is Rs.5000.00, Rs.3000.00 and Rs.1500.00 respectively for the President, Vice-President and Member. The annual financial implication for payment at the revised rate has been worked out in Table -7.11 below.

Table- 7.11
Remuneration of Elected Representatives

| PRI | No. of Incumbent | Rate per month (Rupees) | Annual Cost (Rs lakh) |
|----------------------------|------------------|-------------------------|-----------------------|
| 1 | 2 | 3 | 4 |
| A. ZP | | | |
| 1. President | 26 | 10000.00 | 31.20 |
| 2. Vice-President | 26 | 7500.00 | 23.40 |
| 3. Member | 420 | 3500.00 | 176.40 |
| Total-A | 472 | | 231.00 |
| B. AP | | | |
| 1. President | 185 | 7500.00 | 166.50 |
| 2. Vice-President | 185 | 5000.00 | 111.00 |
| 3. Member | 2189 | 2500.00 | 656.70 |
| Total-B | 2559 | | 934.20 |
| C. GP | | | |
| 1. President | 2197 | 5000.00 | 1318.20 |
| 2. Vice-President | 2197 | 3000.00 | 790.92 |
| 3. Member | 19773 | 1500.00 | 3559.14 |
| Total-C | 24167 | | 5668.26 |
| Grand Total (A+B+C) | 27198 | | 6833.46 |

- 7.44** It appears from the above Table that the total financial implication for payment of remuneration at the revised rate comes to Rs.68.33 crore. The same amount has been accepted during the forecast period.

(iv) Sitting Allowance

- 7.45** Apart from remuneration, the members of each tier of PRI are eligible to get sitting allowance as per provision of the Assam Panchayat (Administrative) Rules, 2002. However, the President and Vice-President of all tiers are not entitled to this benefit. The rate of sitting allowance is equivalent to the amount of daily allowance as admissible to State Govt. officials of equivalent rank while on tour. The current level of expenditure on this account cannot be ascertained from the clubbed figure of revenue expenditure submitted to the Commission. The current rate of daily allowance admissible to Grade-I State Govt. officials is Rs.300.00 per day. At this rate the financial involvement of sitting allowance can be worked out. As per statutory requirement each ZP is required to meet 4 times a year while the AP and GP are required to meet 6 times per year. Based on the number of sitting per year the annual financial implication is worked out at Rs.400.35 lakh as shown in Table-7.12 below.

Table- 7.12
Sitting Allowance

| Tier | No. of Incumbent | No. of sitting | Rate per sitting (Rs) | Annual Cost (Rs Lakh) |
|--------------|-------------------------|-----------------------|------------------------------|------------------------------|
| 1. ZP | 420.00 | 4.00 | 300.00 | 5.04 |
| 2. AP | 2189.00 | 6.00 | 300.00 | 39.40 |
| 3. GP | 19773.00 | 6.00 | 300.00 | 355.91 |
| Total | 22382.00 | 16.00 | | 400.35 |

(v) Office Expenses

- 7.46** Office expenditure constitutes an important element of administrative expenditure. However, item-wise break-up of expenditure against office expenses has not been made available to the Commission. It is reported that Rs.9.83 crore was spent during 2016-17 for this purpose which is adopted as the base.

(b) Civic Functions

- 7.47** Unlike the ULBs, there is no service level benchmark for the PRIs. Nevertheless, the core civic functions of PRIs relate to water supply, sanitation, solid waste disposal and street lighting particularly in cluster of

market places. To some extent, Central Finance Commission grant is being utilized for water supply and sanitation. In respect of piped water supply schemes the major role is played by the PHE department of the State Govt. The PRIs seem to be reluctant even to take over the completed water supply schemes. Hence, their role is limited to spot sources of water. Anyway, item-wise expenditure on civic services provided by the PRIs is not available.

(c) Maintenance of Community Assets

- 7.48** By and large, the major items in maintenance of community assets are rural roads and rural buildings. As reported by PWD, the total length of rural roads in General Areas maintained by them is 34041 KM. Apart from that another 5700 KM is under the PRIs. According to PWD norm, annual cost of maintenance of gravel road is Rs.40000 per KM. The annual cost of maintenance of rural roads under PRIs works out to Rs.22.80 crore. Most of the rural buildings are maintained by PWD Building Wing. Amount spent, if any, by the PRIs has not been made available to the Commission. Item-wise expenditure either on maintenance of community assets or for service delivery is not available to the Commission. However, one clubbed figure of Rs.76.36 crore is reported during the year 2016-17 which includes both maintenance of community assets and civic functions. This has been adopted as the base for projection for subsequent years.

(d) & (e) Agency Functions

- 7.49** The amount of fund received by the PRIs from the Central Govt. for implementation of Centrally Sponsored Schemes with State share thereof is noted in Table-7.9 under paragraph 7. Expenditure against agency function will be the same amount.

(f) Expenditure on Interest

- 7.50** Since the PRIs have not resorted to open market borrowing or loan from financial institutions or from the State Govt., there is no expenditure on interest payment.

F. Expenditure Incurred Directly by the State Govt.

- 7.51** The salary and wages of provincialised Panchayat employees are met from the State budget under the relevant head of account. As such, this amount may be treated as expenditure incurred directly by the State Govt. on behalf of the local bodies. However, for the purpose of assessment of revenue gap of the PRIs salary and wage component will have to be taken out of consideration.

G. Deferred Expenditure

- 7.52** The Commission has received a claim from the casual employees of PRIs that their wages during 2015-16 was not paid. The amount involved is Rs.15.66 crore. This amount is recommended as grant during the year 2020-21.

H. Capital Expenditure

- 7.53** Normally capital expenditure relates to expenditure incurred for creation of physical assets of durable nature. In this context capital expenditure of PRIs consists of expenditure incurred for creation of physical infrastructure against grant received under the awards of State and Central Finance Commissions. The award of SFC consists of two parts - devolution and grants-in-aid. Devolution is intended for meeting the revenue deficit and for maintenance of community assets and service delivery. Hence, expenditure against devolution of SFC may be treated as revenue expenditure. Specific purpose grant recommended by SFC is meant for creation of physical assets and may be treated as capital expenditure. Likewise, expenditure against Central Finance Commission grant may be treated as revenue or capital expenditure depending on the purposes for which it is incurred. Annually huge sum of money is spent on agency functions on behalf of the Central Govt. including State share thereof for implementation of various Centrally Sponsored Schemes. All expenditures against Centrally Sponsored Schemes are of the nature of capital expenditure excluding establishment charges, if any. However, in the present scenario, a clear picture of revenue-capital bifurcation of receipt and expenditure is not available. This is so because PRIs do not prepare budgets or maintain accounts as per prescribed format. It may be mentioned that Rules 32, 33 and 34 of the Assam Panchayat (Financial) Rules, 2002 stipulate that every GP, AP and ZP respectively shall prepare their budgets before the beginning of the financial year in the prescribed formats showing the income and expenditure for the ensuing year. The approved budgets of all tiers are to be consolidated by the ZPs for submission to the State Govt. for final approval. The ground reality shows that this has not been done except in a few isolated cases. The Commission urges that the concerned administrative department must ensure that the PRIs prepare annual budgets and maintain accounts in the formats prescribed by the CAG.
- 7.54** From the foregoing analysis, it is evident that PRIs in Assam are passing through a difficult time. They do not have the required human resources or administrative machinery to carry on the job entrusted to them. More than two and a half decades have passed after the Constitution Amendment, yet they have not been fully empowered with fund, functions and functionaries

as envisaged in the Constitution. Thus the objective of empowering the PRIs to function as effective institutions of self-government remained virtually unachieved. It indicates that PRIs are in need of fund to upgrade administrative machinery and physical infrastructure. While the need for additional staff has been looked into in the estimates of revenue gap, it is considered essential to make an estimation of fund required for creation of physical infrastructure. In this context, the previous SFC recommended specific purpose grant of Rs.224.84 crore to the PRIs out of which no fund has been released as yet by the State Govt.. The Commission would like to supplement the recommended devolution with specific purpose grants wherever necessary on a need based approach. The grant so recommended will be in two-parts- routed through concerned line departments and channelized direct to the PRIs. Since the PRIs at present are not properly equipped with manpower and technical support, grant against major schemes like maintenance of rural roads and bridges and piped water supply scheme will be routed through the line departments. All other location centric grant will be channelized directly to PRIs.

**Grants-in-Aid
(Through line Department)
Rural Roads**

- 7.55** Rural road connectivity plays a vital role in social and economic development of our countryside. Due to enormous increase in commercial activities, the traffic intensity of rural roads has increased manifold necessitating high expenditure on annual repair and maintenance. The PRIs, with their inadequate manpower and technical knowhow are unable to look after the maintenance need. As reported by State PWD, the length of rural roads falling within the General Areas is 34041 km. The prevailing norm for annual routine maintenance of rural road is Rs.4000 per km. On this basis, the annual cost of maintenance of rural roads works out to Rs.136 crores. Accordingly Rs.136.00 crore during 2020-21 and Rs.680.00 crore for the five year period 2020-25 as per *Annexure-7.1* is recommended as grant which may be provided under the relevant functional major Head of Account of PWD in the State Budget. However, the representatives of PRIs may be associated with the execution of works.

Rural Water Supply

- 7.56** It is reported by the State PHE Department that the number of completed Rural Piped Water Supply Scheme as on 31-03-2017 is 6370 in General Areas. It is further reported that 1070 completed schemes have been handed over to PRIs and Users' Committees have also been formed in respect of 4653 schemes. But the total number of registered Users'

Committees is only 611. Nevertheless, the effective transfer of completed schemes has not yet taken place, as a result, the liability of annual maintenance of handed over scheme rests with the PHE even now. Apart from Piped Water Scheme, they are also maintaining 331169 spot sources of water. As per norm, the annual cost of maintenance per scheme is Rs.1.20 lakh. The total requirement per year for maintaining 6370 completed scheme is Rs.76.44 crore. Accordingly, Rs.76.44 crore during 2020-21 and Rs.382.20 crore during the five year period 2020-25 is recommended as grant to be provided under the relevant functional Head of Account of PHE in the State budget. The repair and maintenance work shall be undertaken in consultation with the representatives of PRIs. The completed schemes already handed over should be made effective and the remaining completed schemes should be handed over to the PRIs as soon as possible.

Direct Grant to PRIs GP Buildings

- 7.57** The Fourth SFC recommended generous amount of grant for construction of buildings for the GPs. The award of fourth SFC was further supplemented by grant from the Central Finance Commissions. Irrespective of such considerations, it is now reported that 149 GPs do not have buildings of their own. The P&RD Department has submitted a proposal for construction of 149 buildings for the GPs at unit cost of Rs.40.00 lakh, with a total financial involvement of Rs.59.60 crore. The Commission recommends grant of Rs.59.60 crore for construction of GP buildings at Rs.12.00 crore annually for the first four years and Rs.11.60 crore for the terminal year. This is subject to the condition that land is available to the GPs.

Extension of GP Buildings

- 7.58** As reported by the P&RD Department, there are 741 GPs which do not have adequate accommodation in their existing office buildings. It is proposed to create additional accommodation by extension of the existing buildings. The proposed unit cost is Rs.20 lakh. Hence, for 741 buildings the total amount required is Rs.148.20 crore. It is also suggested that the respective AP will be the implementing authority of the scheme. The Commission recommends Rs.29.60 crore annually during the first 4 years and Rs.29.80 crore for the terminal year as grant to the APs for extension of GP buildings.

Markets

- 7.59** The Fourth SFC recommended substantial amount of grant for construction of markets at the rate of 2 each for ZPs and APs, and one each for the GPs. However, the amount recommended was only partially utilised and most of the GPs remained uncovered. The P&RD Department has proposed for construction of 346 market sheds in weekly markets at a unit cost of Rs.30.00 lakh. It is further suggested that ZPs and APs will be the implementing authority for 173 units each. However, the Commission observed that the present condition of rural markets is deplorable lacking drainage, sewerage, water supply, electricity and public convenience facilities. It is, therefore, considered essential to develop the site first and then construct the shed. Hence, the unit cost is proposed to be raised to Rs. 1.50 crore. The total financial implications would be Rs.519.00 crore of which Rs.259.50 crore each will be implemented by the ZP and AP. The Commission recommends Rs.105.00 crore annually for the first 4 years and Rs.99.00 crore during the terminal year as grant to the respective ZPs and APs for development of site and construction of market sheds.

ZP Building

- 7.60** During the field visit of the Commission, it came to light that most of the ZP buildings, barring a few, are in bad shapes and having inadequate space. Moreover, access to avail fund for construction of building under SOPD is extremely limited. The Commission is therefore, inclined to recommend construction of 15 nos of ZP buildings at unit cost of Rs.4.00 crore each. The Commission recommends grant of Rs.60.00 crore for construction of 15 ZP building at Rs.12.00 crore annually. This is subject to availability of own land.

Multipurpose Hall for AP

- 7.61** The Fourth SFC recommended grant for construction of 149 Multipurpose Halls for the APs. However, this recommendation has been partially implemented. The Commission recommends grant of Rs.150.00 crore for construction of 100 Multipurpose Halls for the APs at Rs.30.00 crore annually.

Data Base Centre

- 7.62** There is a genuine need for creation of a Data Base Centre at AP level for collection, analysis of data so as to make data available to SFC Cell and other nodal departments. The Commission recommends Rs.20.00 lakh for each centre for purchase of furniture and fixtures and procurement of

equipments. For this purpose grant of Rs.37.00 crore at annual phasing of Rs.7.40 crore is recommended.

Water Bottling Plant

- 7.63** The Commission recommends grant of Rs.109.85 crore for five years and annually Rs.22.00 crore during first five years and Rs.21.85 crore during the fifth years for installation of water bottling plants at GP level at unit cost of Rs.5.00 lakh.

Solar Plant

- 7.64** One of the major shortcomings in strengthening data base at GP level is lack of power supply. Even now, a good number of GPs are not having electricity. It is therefore, proposed to install 10 KW of solar plant in each GP at an estimated cost of Rs.10.00 lakh per GP. The Commission recommends grant of Rs.219.70 crore at annual phasing of Rs.44.00 crore during the first four years and Rs.43.70 crore during the terminal year for installation of solar plant in each GP.

Cremation & Burial Grounds

- 7.65** The Fourth SFC recommended grant for construction of cremation / burial grounds at ZP and AP level. The GPs were left totally out of consideration. The P&RD Department has proposed for construction of one cremation / burial ground at GP level numbering 2197 at a unit cost of Rs.20.00 lakh involving Rs.439.40 crore. The respective ZP will be the implementing agency of the scheme. The Commission recommends grants to ZP annually Rs.88.00 crore during the first 4 years and Rs.87.40 crore during the final year for construction of cremation / burial grounds at GP level.
- 7.66** There is a proposal from Chairman, Jagirod Development Authority for treatment of solid waste at Jagirod town. It may be recalled that Jagirod town accommodates a dry fish market which is one of the largest in Asia. Apart from catering to the needs of the people of the region, the market generates a huge quantity of solid waste everyday causing hazards to human health and environment. The estimated total cost of this proposal is Rs.5.00 crore consisting of purchase of dustbins Rs.1.80 crore, composting machine Rs.1.00 crore, swatch machine Rs.1.50 crore, vehicle Rs.20.00 lakh and dumping ground Rs.50.00 lakh. The Commission recommends Rs.5.00 crore at the rate of Rs.1.00 crore per year as grant to Morigaon ZP for solid waste management at Jagirod town. The scheme may be implemented in consultation with Development Authority, Jagirod.
- 7.67** Apart from grant recommended for common issues, some individual PRI-centric grant has been recommended as per items 11-32 at Table- 7.14.

Net Budgetary Position of PRIs

7.68 Based on the analysis and assumptions made in the foregoing paragraphs from 7.36 to 7.48 including Table-7.5, the combined net budgetary position of PRIs at all levels are summarised at Table-7.13 below. Further details and tier wise position is shown at **Annexure-7.2**.

Table- 7.13
Net Budgetary Position of PRIs

(Rs. in crore)

| Sl. No. | Item | 2020-21 Forecast | 2021-22 Forecast | 2022-23 Forecast | 2023-24 Forecast | 2024-25 Forecast | 2020-25 Forecast |
|---------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| 1 | Revenue Receipt | 64.07 | 67.27 | 70.63 | 74.16 | 77.87 | 354.00 |
| 2 | Revenue Expenditure | | | | | | |
| | Salary including addl. posts | 199.34 | 220.05 | 243.24 | 269.20 | 298.29 | 1230.12 |
| | Wages | 40.87 | 44.96 | 49.46 | 54.40 | 59.84 | 249.53 |
| | Remuneration of elected members | 68.33 | 68.33 | 68.33 | 68.33 | 68.33 | 341.65 |
| | Sitting Allowance | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 20.00 |
| | Other Exp. (as per detail at Anx-7.1) | 127.09 | 137.49 | 148.98 | 161.60 | 175.48 | 750.64 |
| Total- 2 Rev. Exp. | | 439.63 | 474.83 | 514.01 | 557.53 | 605.94 | 2591.94 |
| 3 | Revenue Gap (1-2) | (-) 375.56 | (-) 407.56 | (-) 443.38 | (-) 483.37 | (-) 528.07 | (-) 2237.94 |
| 4 | Rev. Gap without Salary & Wages | (-) 135.35 | (-) 142.55 | (-) 150.68 | (-) 159.77 | (-) 169.94 | (-) 758.29 |

7.69 It appears from Table- 7.13 above, that the combined revenue gap of PRIs at all levels during the five year period 2020-25 is approximately Rs.2238.00 crore. However, since the salary of provincialised panchayat employees and wages of casual employees are met from the State budget, the effective revenue gap is only about Rs.758.00 crore.

Configuration of Grants

7.70 Apart from assessing the revenue gap of PRIs, the Commission has also focused attention in critical areas where grant-in-aid is needed for

upgradation of service delivery. The year wise and purpose wise phasing of grants recommended is shown at Table- 7.14 below:

Table- 7.14
Configuration of Grants to PRIs

(Rs. in crore)

| Sl. No. | Purpose | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2020-25 |
|--|--|---------------|---------------|---------------|---------------|---------------|----------------|
| A. Routed through line Department | | | | | | | |
| 1 | Rural Roads (tho' PWD) | 136.00 | 136.00 | 136.00 | 136.00 | 136.00 | 680.00 |
| 2 | Piped Water Supply (tho' PHE) | 76.44 | 76.44 | 76.44 | 76.44 | 76.44 | 382.20 |
| 3 | Training (tho' SIPRD) | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | 8.00 |
| Total- A | | 213.44 | 213.44 | 214.44 | 214.44 | 214.44 | 1070.20 |
| B. Direct Grant | | | | | | | |
| 1 | Construction of GP Building | 12.00 | 12.00 | 12.00 | 12.00 | 11.60 | 59.60 |
| 2 | Extension of GP Building | 29.60 | 29.60 | 29.60 | 29.60 | 29.80 | 148.20 |
| 3 | Development of site & construction of market ZP | 52.50 | 52.50 | 52.50 | 52.50 | 49.50 | 259.50 |
| 4 | Development of site & construction of market AP | 52.50 | 52.50 | 52.50 | 52.50 | 49.50 | 259.50 |
| 5 | Construction of ZP Building | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 60.00 |
| 6 | Multipurpose Hall for AP | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 | 150.00 |
| 7 | Data Base Centre at AP level | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 37.00 |
| 8 | Water Bottling Plant at GP level | 22.00 | 22.00 | 22.00 | 22.00 | 21.85 | 109.85 |
| 9 | Solar Plant at GP level | 44.00 | 44.00 | 44.00 | 44.00 | 43.70 | 219.70 |
| 10 | Cremation / Burial Ground at GP level | 88.00 | 88.00 | 88.00 | 88.00 | 87.40 | 439.40 |
| 11 | Solid Waste Management at Jagirod , Morigaon ZP | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 5.00 |
| 12 | Tourist Lodge at Kaziranga, Golaghat ZP | 0.75 | 0.75 | 0.00 | 0.00 | 0.00 | 1.50 |
| 13 | Terracotta oven at Asharikandi GP, Dhubri ZP | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 1.00 |
| 14 | Development of Martyrs' Memorial, Malegarh, Karimganj ZP | 0.25 | 0.25 | 0.00 | 0.00 | 0.00 | 0.50 |
| 15 | Development of Fishery at Karimganj ZP | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 1.50 |
| 16 | Development of Ghat, Biswanath ZP | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 1.25 |

| | | | | | | | |
|--------------------------|---|---------------|---------------|---------------|---------------|---------------|----------------|
| 17 | S.W.M. at Meherpur , Silchar, Cachar ZP | 0.20 | 0.40 | 0.40 | 0.40 | 0.40 | 1.80 |
| 18 | S.W.M at Jakhalabandha, Nagaon ZP | 0.20 | 0.40 | 0.40 | 0.40 | 0.40 | 1.80 |
| 19 | S.W.M at Aranya Market, Kohra, Golaghat ZP | 0.20 | 0.40 | 0.40 | 0.40 | 0.40 | 1.80 |
| 20 | S.W.M. at Sualkuchi Market, Kamrup (R) ZP | 0.20 | 0.40 | 0.40 | 0.40 | 0.40 | 1.80 |
| 21 | Construction of Indoor Sports Complex at Kapili Field, Barapujia, Marigaon ZP | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 3.00 |
| 22 | Construction of Swahid Hem Ram Pator Auditorium at Daul Mandap, Nagaon ZP | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 1.50 |
| 23 | Construction of an Auditorium at Ajarbari Gaon Panchayat, Marigaon ZP | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 1.50 |
| 24 | Auditorium at Khairabari, Barpeta ZP | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 3.00 |
| 25 | Development of Japi Udyog, Nalbari ZP | 0.20 | 0.40 | 0.40 | 0.40 | 0.40 | 1.80 |
| 26 | Preservation & Dev. Of Kalindri Aai Bheti, Barpeta ZP | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 2.00 |
| 27 | Development of Rangshapara Village under Goalpara ZP | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 2.00 |
| 28 | Development of Haldha Village under Darrang ZP | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 2.00 |
| 29 | Construction of Weaving Centre at Tinsukia ZP | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 1.00 |
| 30 | S.W.M. at Mankachar & Hatsingimari, South Salmara ZP | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 4.00 |
| 31 | Community Hall at Sajei, Nagaon GP, Kamrup ZP | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 |
| 32 | Community Hall at Barhata, Nagaon GP, Kamrup ZP | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 |
| 33 | Deferred Payment of wages (as per para 7.52) | 15.66 | 0.00 | 0.00 | 0.00 | 0.00 | 15.66 |
| Total- B | | 374.41 | 358.75 | 357.75 | 357.75 | 350.50 | 1799.16 |
| Grand Total (A+B) | | 587.85 | 572.19 | 572.19 | 572.19 | 564.94 | 2869.36 |

Assessment of Finances of PRIs Schedule VI Areas

- 7.71** One notable feature of the ToR of Sixth SFC is that, for the first time, it requires the Commission to make an assessment of the resources of local bodies of the three Autonomous Councils under the Sixth Schedule and to make recommendations for devolution and grant-in-aid to them. In this regard the Fifth SFC was also asked to make an assessment of the resources of local bodies in Sixth Schedule Areas but the ToR did not mention about making recommendations for such areas. Following the observations of the 14th Finance Commission that it cannot recommend grants to the Excluded Areas, the Fifth SFC was reconstituted to revisit its report in the light of the recommendations of the 14th Finance Commission. Accordingly, the reconstituted Fifth SFC recommended grant-in-aid for the Excluded Areas.

Composition of Sixth Schedule Areas

- 7.72** During the pre-independence period, the tribal areas of the composite State of Assam were largely confined to the hill districts and administered differently. The Government of India Act, 1919 classified these areas as Backward Tracts. While the Government of India Act, 1935 treated them as excluded and partially excluded areas. After independence, the Constitution of India accorded special status to these areas by way of granting them the status of Sixth Schedule. However, the size of the Sixth Schedule Areas of the composite State of Assam started to decline gradually in the wake of reorganisation of the State.
- 7.73** Following the enactment of the North Eastern Areas (Reorganisation) Act, 1971, the Schedule VI areas of Assam stood reduced to two hill districts viz., Karbi Anglong and North Cachar. The latter was subsequently renamed as Dima Hasao. Meanwhile, Karbi Anglong has been split into two districts viz., West Karbi Anglong and Karbi Anglong. The composition of the Sixth Schedule areas of Assam remain confined to these three districts till the creation of Bodoland Territorial Council (BTC) in 2003.
- 7.74** In accordance with the Sixth Schedule to the Constitution of India (Amendment) Act, 2003, the BTC was created consisting of four administrative districts viz, Kokrajhar, Udalguri, Chirang and Baksa. The Bodoland Territorial Areas District (BTAD) was carved out of existing eight plan districts of Assam viz, Kokrajhar, Dhubri, Bongaigaon, Barpeta, Nalbari, Kamrup, Darrang and Sonitpur. Out of the four districts comprising BTAD, only Kokrajhar was an existing district head quarter, Udalguri a sub-division, whereas Baksa and Chirang were below sub-

divisional level. As a result, physical infrastructure was not commensurate with that of a district head quarter. For the first time, the Sixth Schedule areas of Assam extended beyond the boundaries of hill districts. While the administrative unit is called BTC, the area covered under its jurisdiction is termed as BTAD.

- 7.75** With the creation of BTC the number of administrative districts in Sixth Schedule areas of Assam increased to six i.e. four districts in BTC, one in Karbi Anglong and one in Dima Hasao. Later with the creation of West Karbi Anglong district no of administrative district rose to seven. The total area under Sixth Schedule increased to 25,010 sq. km which accounts for 30.97 percent of the total geographical area of the State. As per 2011 census, the total population under Sixth Schedule areas was 43,21,462 which accounts for 13.9 percent of State's total population. The average density of population per sq. km is 178. The Council wise position is summarized at Table- 7.15 below:

Table- 7.15
Demographic Features

| Sl. No | Features | KAAC | DHAC | BTC | Total |
|--------|--------------------------|------------|---------------|------------|-----------|
| 1 | Date of creation | 23-06-1952 | 29-04-1952 | 10-02-2003 | - |
| 2 | Area (Sq. km) | 10,434 | 4,888 | 9,688 | 25,010 |
| 3 | Population (2011 Census) | | | | |
| | i. Rural | 8,20,791 | 1,51,613 | 30,01,930 | 39,74,334 |
| | ii. Urban | 1,35,522 | 62,489 | 1,49,117 | 3,47,128 |
| 4 | Density (sq. km) | 93 | 44 | 374 | 178 |
| 5 | No. of villages | 2928 | 822 | 3082 | 6832 |
| 6 | No. of VDC | 26 | 20 (proposed) | 415 | 461 |
| 7 | No. of Sub-Division | 3 | 2 | 10 | 15 |
| 8 | No. of Revenue Circle | 4 | 1 | 37 | 42 |
| 9 | No. of Dev. Block | 11 | 5 | 18 | 34 |
| 10 | No. of Executive Member | 30 | 28 | 46 | 104 |
| 11 | No. of ULBs | 9 | 4 | 9 | 22 |

- 7.76** It appears from the above Table that the total area of the three hill districts which originally constituted the Sixth Schedule areas of the State is 15322 sq. km and accounts for nearly 19.5 percent of the geographical area of the State. As per 2011 census, the total population of the hill districts is 11,70,415 which constitutes 3.78 percent of the total population of the State. The population density per sq.km is 93 for Karbi Anglong and 44 for Dima Hasao.

- 7.77** The majority population of the hill districts belong to the category of Schedule Tribes (Hills). As per 2011 census nearly 56 percent and 71 percent of the population respectively of Karbi Anglong and Dima Hasao belong to the category of Schedules Tribes (Hills). Agriculture is the mainstay of the tribal community. But agriculture is carried on shifting method of cultivation hence the yield is never economically remunerative. Consequently, the people are generally poor and deprived of basic amenities of life.
- 7.78** The administration of the hill districts in Sixth schedule areas has been vested with the Autonomous District Council which was subsequently renamed Autonomous Council (AC). The AC consisted of maximum 30 members, both elected and nominated. In case of Karbi Anglong 26 members are elected and 4 nominated. In Dima Hasao 24 members are elected and 4 nominated. Each AC unless dissolved earlier, continues for a period of five years from the date of its first meeting. The AC is headed by a Chairman assisted by a Deputy Chairman. However, the regular administration is carried on by an Executive Council (EC) headed by a Chief Executive Member (CEM). Besides CEM, the EC has a fixed number of Executive Members. They are appointed by the Governor on the advice of the CEM. All executive functions of the AC are vested with the EC. There is a Secretariat of the AC headed by a Principal Secretary. Liaison with the State Govt. is maintained through the Development Commissioner for Hill Areas and separate Hill Areas Department in the State Secretariat.
- 7.79** The ACs are vested with enormous power relating to executive legislative and judicial functions encompassing their inherent and entrusted subjects. Their inherent subjects consist of land use, jhum cultivation, primary education, forest, fisheries, markets, cattle pounds, ferries etc. Apart from the inherent subjects, 30 subjects are delegated to them by the Govt. of Assam with fund and functionaries. Consequent upon the 73rd Amendment of the Constitution a Memorandum of Understanding (MOU) was signed between the ACs and the Govt. of Assam. As per the MOU, apart from the 30 entrusted subjects, 29 subjects listed in Schedule- XI for PRIs were delegated to the ACs. The executive power of these subjects stood delegated to the ACs by a resolution of the State Legislature under Notification No. HAD/57/95/268-269 dtd. 25-09-1996. The MOU further envisaged that to finance the expenditure on the delegated and entrusted subjects, Government of Assam will release fund to the ACs on a half yearly basis and in return the ACs will submit detailed accounts every month to the Accountant General, Assam.
- 7.80** In the field of financial administration, the ACs are empowered under para 8 of the Sixth Schedule to levy and collect taxes on land and building and

tolls on persons, taxes on professions, trades, callings and employment, taxes on animals, vehicles and boats, taxes on the entry of goods into a market for sale therein and tolls on passengers and goods carried in ferries and taxes for the maintenance of schools, dispensaries and roads.

- 7.81** Apart from para 8, para 9 of the Sixth Schedule provided that such share of royalties accruing each year from licenses and leases for extraction of minerals granted by the State Govt. shall be made over to the respective Councils where from such royalties accrued.
- 7.82** The legislative powers of the ACs include enactment of laws in respect of management of land, forest other than reserve forests, shifting cultivation, establishment of village councils, town committees, other customary laws such as appointment / succession of village chief or head man, inheritance of property, marriage and regulation and control of money lending and trading by non-tribal.
- 7.83** As mentioned earlier, the BTC was created in February, 2003 under Schedule VI of the Constitution consisting of 4 administrative districts in Brahmaputra Valley viz., Kokrajhar, Udalguri, Baksa and Chirang. The total geographical area of BTAD is 8970 sq. km representing 11.4 percent of the total area of the State. As per 2011 census, the total population of BTC is 31,51,047 which is about 10 percent of State's total population. The population density per sq km is 374.
- 7.84** By enacting the Sixth Schedule to the Constitution of India (Amendment) Act, 2003, BTC has been entrusted with 40 departments. Which have been transferred to them alongwith fund and functions except for relief and rehabilitation i.e. disaster management.
- 7.85** The organizational structure of BTC is that the policy making level rest with the Council itself. The Council consists of 46 members, 40 directly elected on the basis of adult suffrage and 6 nominated by the State Govt. Out of 40 elected representative 30 seats are reserved for ST, 5 for non tribal communities and 5 open to all communities.
- 7.86** The executive power of the BTC is vested with the Executive Council. The EC is headed by the Chief Executive Member (CEM). Besides the CEM, there are 3 (three) Executive Members. The BTC Secretariat is headed by the Principal Secretary deputed by the Govt. of Assam. The Executive functions of BTC are exercised through the Principal Secretary. Liaison with Government of Assam is maintained through the Department of WPT&BC in the State Secretariat.

7.87 The taxation powers of BTC are the same with that of Karbi Anglong and Dima Hasao Autonomous Council as stated in the preceding paragraphs 7.79 and 7.80.

7.88 As per ToR, the Commission is required to make an assessment of the resources of local bodies under the Autonomous Councils in Sixth Schedule Areas. However, it would be pertinent to take a look into the financial position of the ACs to ascertain their fiscal capacity to support the local bodies under them. Table- 7.16 below shows the own revenue collection, revenue expenditure and revenue gap of the ACs for the year 2017-18 actual, the revised estimates for 2018-19 and the budget estimates for 2019-20.

Table- 7.16

(Rs. in Crore)

| Particulars | 2017-18 (Actual) | 2018-19 (RE) | 2019-20 (BE) |
|----------------------------|------------------|-----------------|-----------------|
| A. BTC | | | |
| I. Tax Revenue | 5.88 | 3.00 | 5.00 |
| II. Non Tax Revenue | 84.66 | 46.62 | 75.59 |
| III. Grant | 170.09 | 2380.26 | 2274.55 |
| IV. Total Revenue | 260.63 | 2429.88 | 2355.14 |
| V. Revenue Exp. | 391.99 | 2416.27 | 2312.63 |
| VI. Revenue Gap | (-)131.36 | (-)13.16 | (-)42.51 |
| B. KAAC | | | |
| I. Tax Revenue | 39.41 | 43.63 | 51.02 |
| II. Non Tax Revenue | 24.05 | 25.64 | 28.36 |
| III. Grant | 163.80 | 164.75 | 157.50 |
| IV. Total Revenue | 227.26 | 234.02 | 236.88 |
| V. Revenue Exp. | 244.06 | 254.18 | 288.33 |
| VI. Revenue Gap | (-)16.80 | (-)20.16 | (-)51.45 |
| C. DHAC | | | |
| I. Tax Revenue | 5.68 | 21.14 | 28.42 |
| II. Non Tax Revenue | 54.67 | 83.78 | 98.94 |
| III. Grant | 3.04 | 3.41 | 3.52 |
| IV. Total Revenue | 63.39 | 108.33 | 130.87 |
| V. Revenue Exp. | 77.76 | 152.65 | 154.89 |
| VI. Revenue Gap | (-)14.37 | (-)44.32 | (-)24.02 |
| Grand Total (A+B+C) | (-)162.53 | (-)50.87 | (-)32.96 |

Source: Budget of the ACs.

7.89 It appears from the above table that the combined revenue gap of the three Autonomous Councils in Sixth Schedule during 2017-18 actual is Rs.162.53 Cr. This trend is likely to continue in subsequent years even through the revised estimates of 2018-19 and budget estimates of 2019-20 projected slightly better position. The Autonomous Councils being always in revenue deficit cannot be expected to make any positive contribution

from their own recourses towards improving the finances of local bodies under them. Hence, the financial burden for supporting the local bodies will rest with the State Govt.

Status of PRIs in Sixth Schedule Areas

- 7.90** As stated earlier, Schedule VI areas of Assam consist of 7 (seven) districts, 3 (three) in the Hill Areas and 4 (four) in Brahmaputra Valley. The system of Panchayati Raj never existed in the three Autonomous Councils of Karbi Anglong, West Karbi Anglong and Dima Hasao. However, in the remaining four districts of Kokrajhar, Udalguri, Chirang and Baksa, PRI existed before the creation of BTC. After the creation of BTC, these areas were treated as Sixth Schedule Areas and excluded from the purview of 73rd Amendment. Accordingly, the erstwhile PRIs in these areas were gradually dismantled. Thus, Sixth Schedule Areas, as a whole, were treated as excluded for the purpose of Central and State Finance Commission award. Notwithstanding the Constitutional restriction, all the Central Finance Commission beginning from Tenth to Thirteenth had earmarked a certain portion of their local body grant for local bodies of Sixth Schedule Areas also. However, the Fourteenth Finance Commission did not recommend any grant for the local bodies of excluded areas citing Constitutional mandate.
- 7.91** Meanwhile, all the Autonomous Councils in Sixth Schedule Areas have expressed their willingness to the extension of 73rd Amendment to the excluded areas. However, the onus for enactment of required legislation in this regard rests with the Union Ministry of Home Affairs. In the meantime, Bodoland Autonomous Council has created 415 Village Council Development Committee (VCDC), Karbi Anglong Autonomous Council has created 26 Village Development Council and Dima Hasao Autonomous Council has proposed to setup 20 VDC. These Village Councils are like GPs in the General Areas. However, the member of the village councils are nominated members.
- 7.92** It may be recalled that the reconstituted Fifth SFC recommended grants to Village Councils in the Sixth Schedule Areas covering 11 items for the 4 years period 2016-20. The item wise grant recommended is shown at Table- 7.17 below:

Table- 7.17
Grants to VDC by Fifth SFC

(Rs. in crore)

| Sl. No. | Item | BTC | KAAC | DHAC | Release by GoA | | |
|---------|--------------------------------|--------|-------|------|----------------|------|------|
| | | | | | BTC | KAAC | DHAC |
| 1 | Staff of VDC @ 3 employee each | 174.80 | 10.60 | 8.16 | 0.00 | 0.00 | 0.00 |

| | | | | | | | |
|--------------|--|----------------|---------------|---------------|---------------|--------------|---------------|
| 2 | Office expenses @ Rs.5.00 lakh each | 85.60 | 5.20 | 4.00 | 0.00 | 0.00 | 0.00 |
| 3 | Office bldg. @ Rs.25.00 lakh | 107.00 | 6.50 | 5.00 | 26.75 | 0.00 | 0.00 |
| 4 | Market @ Rs.1.00 crore to each Block | 18.00 | 11.00 | 5.00 | 4.00 | 0.00 | 1.25 |
| 5 | Cremation / Burial ground @ Rs.10.00 lakh | 42.80 | 2.60 | 2.00 | 10.70 | 0.00 | 0.50 |
| 6 | Block bldg. @ Rs.1.50 crore | 27.00 | 16.50 | 7.50 | 6.00 | 4.13 | 1.875 |
| 7 | Tourist lodge @ Rs.1.00 crore | 4.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.25 |
| 8 | Rural Roads | 429.00 | 36.00 | 24.00 | 160.88 | 9.00 | 6.00 |
| 9 | Rural Water Supply | 208.00 | 26.00 | 20.00 | 52.00 | 6.50 | 5.00 |
| 10 | Amenities to L.P. School | 100.00 | 26.00 | 15.00 | 25.00 | 1.91 | 3.75 |
| 11 | Handloom & Sericulture | 50.00 | 15.00 | 10.00 | 12.50 | 3.75 | 2.50 |
| Total | | 1246.20 | 156.40 | 101.66 | 298.83 | 25.29 | 21.125 |

- 7.93** It appears for the above Table that the Fifth SFC recommended suitable grant to make village councils in Sixth Schedule areas fully functional with staff and office buildings. However, none of the Autonomous Councils could avail the grant against staff salary since no staff was entertained for the Village Councils. In respect of office buildings, only BTC availed an amount of Rs.26.75 crore and release of a further amount of Rs.26.75 crore is in the pipe line. Our main concern would be to activate the Village Councils with minimum staff and office accommodation and grant for some other critical areas.

Salary of Village Councils

- 7.94** Like the previous SFC, we recommend one Secretary, one Tax Collector and one Grade IV for each Village Council. The consolidated pay for a Secretary per year is taken at Rs.3.45 lakh, for Tax Collector at Rs.2.90 lakh and Grade IV at Rs.2.44 lakh. On this basis the estimated amount required annually for 461 Village Councils works out to Rs.40.52 crore during the first year and this has been projected assuming an annual growth of 12 percent for the subsequent years. The total requirement is estimated at Rs.257.42 crore as per details at Table- 7.18.

Table- 7.18
Salary of VDC

(Rs. in lakh)

| Sl. No. | Name of Council | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2020-25 |
|--------------|-----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| 1 | BTC | 3647.85 | 4085.59 | 4575.86 | 5124.96 | 5739.96 | 23174.22 |
| 2 | KAAC | 228.54 | 255.96 | 286.68 | 321.08 | 359.61 | 1451.87 |
| 3 | DHAC | 175.80 | 196.90 | 220.52 | 246.98 | 276.62 | 1116.82 |
| Total | | 4052.19 | 4538.45 | 5083.06 | 5693.02 | 6376.19 | 25742.91 |

Office Expenses & Service Delivery

- 7.95** In order to ensure normal functioning of Villages Councils a lump sum amount of Rs.10.00 lakh per Village Council per year is recommended. The total financial implication for 461 Village Councils per year will be Rs. 46.10 crore and Rs.230.50 crore for five year.

Office Buildings

- 7.96** The last SFC recommended construction of office building for each Village Council at a unit cost of Rs.25.00 lakh. Out of the recommended amount, BTC availed Rs.26.75 crore for construction of 107 units. During the current financial year 2019-20, proposals for construction of another 107 units are in the pipe line. Thus, 214 Village Councils in BTC have been covered and 201 left out. The other two Autonomous Councils could not avail the building grant. Hence, the total number of units required to be covered now is 247. Keeping in view the unit cost of Rs.40.00 lakh as recommended for GP building in General Areas, the unit cost of VDC building is proposed to be raised to Rs.40.00 lakh. The Commission recommends Rs.98.80 crore as grant to the Autonomous Councils for five years as per annual phasing shown at Table- 7.19.

Table – 7.19

(Rs. in crore)

| Sl. No. | Name of Council | No of Unit | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2020-25 |
|--------------|-----------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1 | BTC | 201 | 16.00 | 16.00 | 16.00 | 16.00 | 16.40 | 80.40 |
| 2 | KAAC | 26 | 2.00 | 2.00 | 2.00 | 2.00 | 2.40 | 10.40 |
| 3 | DHAC | 20 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 8.00 |
| Total | | 247 | 19.60 | 19.60 | 19.60 | 19.60 | 20.40 | 98.80 |

Block Buildings

- 7.97** There are 34 Blocks in three Autonomous Council areas @ 18, 11 and 5 respectively in BTC, KAAC and DHAC. The last SFC recommended grant for construction of Block buildings at a unit cost of Rs.1.50 crore for each. Out of the recommended amount BTC has constructed 4 Blocks buildings, KAAC-2 and DHAC-1. For the remaining 27 blocks, the Commission recommends grant of Rs.40.50 crore as per Council-wise and year wise phasing shown at Table- 7.20 below.

Table- 7.20
Block Buildings

(Rs. In crore)

| Sl. No. | Name of Council | No. of Unit | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2020-25 |
|--------------|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 1 | BTC | 14 | 4.50 | 4.50 | 4.50 | 4.50 | 3.00 | 21.00 |
| 2 | KAAC | 9 | 3.00 | 3.00 | 3.00 | 3.00 | 1.50 | 13.50 |
| 3 | DHAC | 4 | 1.50 | 1.50 | 1.50 | 1.50 | 0.00 | 6.00 |
| Total | | 27 | 9.00 | 9.00 | 9.00 | 9.00 | 4.50 | 40.50 |

Markets

- 7.98** The last SFC recommended for construction of one market in each Block at an estimated unit cost of Rs.1.00 crore. Against that recommendation, BTC has constructed 4 markets and DHAC 1. For the remaining 29 Blocks, the Commission recommends grant of Rs.29.00 crore as per annual phasing shown at Table- 7.21 below:

Table- 7.21
Markets

(Rs. in crore)

| Sl. No. | Name of Council | No of Unit | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2020-25 |
|--------------|-----------------|------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 1 | BTC | 14 | 3.00 | 3.00 | 3.00 | 3.00 | 2.00 | 14.00 |
| 2 | KAAC | 11 | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 | 11.00 |
| 3 | DHAC | 4 | 1.00 | 1.00 | 1.00 | 1.00 | - | 4.00 |
| Total | | 29 | 6.00 | 6.00 | 6.00 | 6.00 | 5.00 | 29.00 |

Cremation / Burial Grounds

- 7.99** The last SFC recommended for construction of one cremation/burial grounds in each village council at an estimates cost of Rs.10 lakh per unit. Out of the recommended amount, BTC has constructed 107 units and Dima Hasaon 5 units. For the remaining 349 village councils the unit cost is proposed to be raised to Rs.20.00 lakh and the total amount required is Rs.69.80 crore. The Commission recommends grant of Rs.69.80 crore as per details shown at Table- 7.22 below

Table- 7.22
Cremation / Burial Grounds

(Rs. in crore)

| Sl. No. | Name of Council | No. of Unit | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2020-25 |
|--------------|-----------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1 | BTC | 308 | 12.40 | 12.40 | 12.40 | 12.40 | 12.40 | 61.60 |
| 2 | KAAC | 26 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 5.20 |
| 3 | DHAC | 15 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 3.00 |
| Total | | 349 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 69.80 |

Rural Roads

7.100 As reported by PWD, the length of rural roads falling within the Sixth Schedule area is 11295 km. Out of which 6758 km lies within BTC, 3296 km in KAAC and 1241 km is DHAC. The prevailing norm for annual routine maintenance of rural road is Rs.40,000 per km. On this basis, the annual cost of maintenance of rural roads in excluded areas works out to Rs.45.17 crore. The Autonomous Council wise break up of this amount is Rs.27.03 crore for BTC, Rs.13.18 crore DHAC and Rs.4.96 crore for DHAC. Accordingly, Rs.45.17 crore during 2020-21 and Rs.225.85 crore for the five year period 2020-25 is recommended as grant-in-aid to the respective Councils.

Rural Water Supply

7.101 It is reported by the State PHE Department that the number of completed Piped Water Supply Schemes as on 31-03-2017 is 1525 in Sixth Schedule areas. Out of which, 754 in BTC, 351 in KAAC and 420 in DHAC. It is further reported that Users' Committees have been found in 294 schemes in BTC, 9 schemes in DHAC and 1 scheme in KAAC. Despite formation of the Users' Committees, the liability of annual maintenance of the schemes rests with PHE. As per norm, the annual cost of maintenance of each scheme is Rs.1.20 lakh. On this basis, the total cost of maintenance per year is Rs.18.30 crore consisting of Rs.9.05 crore for BTC, Rs.4.21 crore for KAAC and Rs.5.04 crore for DHAC. This amount is recommended annually as grant to the respective Councils.

7.102 To sum up, the year wise and Autonomous Council wise breakup of the recommend amount of grants-in-aid is shown at Table- 7.23 below: -

Table- 7.23
Summary of Grants to Excluded Areas

| (Rs. in crore) | | | | | | | |
|----------------|--------------------------------------|---------|---------|---------|---------|---------|---------|
| Sl. No | Particulars | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2020-25 |
| A. BTC | | | | | | | |
| 1 | Salary of VCDC | 36.48 | 40.86 | 45.76 | 51.25 | 57.40 | 231.75 |
| 2 | Office Expenses | 41.50 | 41.50 | 41.50 | 41.50 | 41.50 | 207.5 |
| 3 | VCDC Building (201 No.) | 16.00 | 16.00 | 16.00 | 16.00 | 16.40 | 80.40 |
| 4 | Block Building | 4.50 | 4.50 | 4.50 | 4.50 | 3.00 | 21.00 |
| 5 | Markets (14 Nos) | 3.00 | 3.00 | 3.00 | 3.00 | 2.00 | 14.00 |
| 6 | Cremation / Burial Grounds (308 No.) | 12.40 | 12.40 | 12.40 | 12.40 | 12.00 | 61.60 |

| | | | | | | | |
|------------------------|---|---------------|---------------|---------------|---------------|---------------|---------------|
| 7 | Water Bottling Plant at VDC level @Rs. 5 lakh | 4.15 | 4.15 | 4.15 | 4.15 | 4.15 | 20.75 |
| 8 | Solar Plant at VDC level | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 41.50 |
| 9 | Roads | 27.03 | 27.03 | 27.03 | 27.03 | 27.03 | 135.15 |
| 10 | Water Supply. | 9.05 | 9.05 | 9.05 | 9.05 | 9.05 | 45.25 |
| Total A. BTC | | 162.41 | 166.79 | 171.69 | 177.18 | 180.83 | 858.90 |
| B. KAAC | | | | | | | |
| 1 | Salary of VDC | 2.28 | 2.56 | 2.87 | 3.21 | 3.60 | 14.52 |
| 2 | Office Expenses | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 13.00 |
| 3 | VDC Building (26 No.) | 2.00 | 2.00 | 2.00 | 2.00 | 2.40 | 10.40 |
| 4 | Block Building (9 No.) | 3.00 | 3.00 | 3.00 | 3.00 | 1.50 | 13.50 |
| 5 | Markets (11 Nos) | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 | 11.00 |
| 6 | Cremation / Burial Grounds (26 No.) | 1.00 | 1.00 | 1.00 | 1.00 | 1.20 | 5.20 |
| 7 | Water Bottling Plant at VDC level @Rs. 5 lakh | 0.25 | 0.25 | 0.25 | 0.25 | 0.30 | 1.30 |
| 8 | Solar Plant at VDC level | 0.50 | 0.50 | 0.50 | 0.50 | 0.60 | 2.60 |
| 9 | Roads | 13.18 | 13.18 | 13.18 | 13.18 | 13.18 | 65.90 |
| 10 | Water Supply. | 4.21 | 4.21 | 4.21 | 4.21 | 4.21 | 21.05 |
| Total – B. KAAC | | 31.02 | 31.30 | 31.61 | 31.95 | 32.59 | 158.47 |
| C. DHAC | | | | | | | |
| 1 | Salary of VDC | 1.76 | 1.97 | 2.20 | 2.47 | 2.77 | 11.17 |
| 2 | Office Expenses | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 10.00 |
| 3 | VDC Building (20 No.) | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 8.00 |
| 4 | Block Building (4 No.) | 1.50 | 1.50 | 1.50 | 1.50 | 0 | 6.00 |
| 5 | Markets (4Nos) | 1.00 | 1.00 | 1.00 | 1.00 | 0 | 4.00 |
| 6 | Cremation / Burial Grounds (15 No.) | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 3.00 |
| 7 | Water Bottling Plant at VDC level @Rs. 5 lakh | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 1.00 |
| 8 | Solar Plant at VDC level | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 2.00 |

| | | | | | | | |
|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 9 | Roads | 4.96 | 4.96 | 4.96 | 4.96 | 4.96 | 24.8 |
| 10 | Water Supply. | 5.04 | 5.04 | 5.04 | 5.04 | 5.04 | 25.20 |
| Total – C. DHAC | | 19.06 | 19.27 | 19.50 | 19.77 | 17.57 | 95.17 |
| Grand Total(A+B+C) | | 212.49 | 217.36 | 222.80 | 228.90 | 230.99 | 1112.54 |

Review of Fiscal & Financial Management

7.103 It is a matter of deep concern that PRIs in Assam have been languishing in a miserable state of existence despite lavish empowerment as envisaged in the Constitution. More than two and half decades had elapsed since the enactment of 73rd Amendment but their presence in the field of decentralized administration is subliminal. Even now they are to be fully equipped with functions, functionaries and fund as envisaged in the Constitution. In respect of devolution of functions and functionaries, the activity mapping said to have been done way back in 2007 has not yet been materialized. Consequently, all activities against the notified subjects are carried out by the line departments, PRIs being sidelined. In the prevailing situation the activities of PRIs are confined to some minor jobs like identification of beneficiaries and BPL families, processing of applications and issue of job cards, issues of no objection certificates etc. There are huge deficiencies in manpower and physical infrastructure like functional buildings. As of now, 149 GPs do not have buildings of their own and many others are running with inadequate office accommodation. The situation is worse in respect of manpower. As per present yardstick, a GP is run by 3 persons, one Secretary, one Tax Collector and one Grade IV. The most distressing feature is that even the full strength of 3 is not always there in position. For instance, out of 2197 GPs, at present 575 GPs are running without a secretary in position. Similarly 1644 posts of Tax Collector and 2008 posts of Grade IV are lying vacant. The inevitable fall out is that service delivery has hit rock bottom level. Thus, the objectives of empowering the panchayats to function as independent institution of self government remained unachieved.

Fiscal Management

7.104 In respect of fiscal administration, the Assam Panchayat Act, 1994 laid down the taxation powers of each tier of PRIs. This was followed by enabling Rules viz., the Assam Panchayat (Financial) Rules 2002 which provided the maximum limit that the GPs can levy on houses and structures and on trades and callings. Obviously, this necessitates framing of relevant Bye Laws indicating details like base and rate of tax, exemption limit, manner and time of collection etc. Incidentally, the Act itself provided for the framing of Bye Laws. It is stipulated in the Act that, each tier of PRI, within a specified period from the date of its constitution, shall frame the

required Bye Laws. But as per available information such Bye Laws are yet to be put in place. This has severely carved the initiative of PRIs at own revenue collection. Whatever little amount is being collected now is from rent/ lease of markets, fisheries and ferries. As reported, during the base year 2016-17 own tax and non tax revenue collected by the PRIs at all level amounted to about Rs.53.00 crore. In per capita terms it is hardly Rs.22.00 and accounts for 0.02 per cent of GSDP. In contrast the per capita State tax collection including non tax revenue is Rs.1643.00 crore and accounts for 6.46 percent of GSDP. There is no denying the fact that revenue sources allocated to PRIs are less elastic and of inadequate growth potential. Even then such a dismal performance in revenue collection by the PRIs cannot be accepted. On the contrary, the revenue expenditure of PRIs on salary alone is Rs.137.00 crore in the year under consideration. It will be much more if the wages of casual employees is added to it. In this context, the dependence of PRIs on financial support from upper levels of government has been growing steadily. Such a situation is untenable and cannot be allowed to persist. It is time, PRIs should appreciate that flow of funds from the State and Central Governments are to supplement their own resources not to supplant it and that functional autonomy is not sustainable without own resource generation. Against this back drop additional resource mobilisation by the PRIs assumes significance.

Additional Resource Mobilisation

- 7.105** It is true, each tier of PRIs has been statutorily empowered to levy and collect taxes, duties, tolls and fees within their respective jurisdictions. It is equally true that conformity legislations enabling the PRIs to levy and collect taxes are yet to be put in place. For instance, the relevant Act categorically stated that each tier of PRI shall, within a specified period from date of its constitution, frame Bye Laws and forward the same to the upper tier who would eventually forward it to government for approval. This would ensure uniformity of rate structure across the district. Apparently levy of tax by the PRIs without the Bye Laws has no legal sanction. Hence, whatever amount the PRIs are collecting now is supposed to be from rent/ lease of markets, fisheries etc and tolls and fees.
- 7.106** Secondly, the PRIs even now are administratively ill equipped with manpower and office accommodation. At present a GP is manned by 3 persons. But the ground reality is that staff as per this conservative norm is not in position. As of now, posts of 575 GP Secretaries and 1644 Tax Collectors are lying vacant. The position is worse in respect of Grade IV staff. In the prevailing situation a GP which is empowered with enormous taxation powers cannot be expected to be pro-active.

- 7.107** Apart for legal and administrative lacuna cited above, another factor retarding resource mobilisation by the PRIs seems to be the apathy of elected representatives to go for taxation apprehending public criticism and erosion of vote bank. However, such apprehension is totally unfounded. It is therefore, important to create a perception that fresh tax proposals are not always at loggerhead with public interest. People will be eager to pay provided they get quality services in return.
- 7.108** Given the constraints noted above, the most important source of revenue allocated to the GP is tax on houses and structures. However, the Assam Panchayat (Financial) Rules, 2002 prescribed the following maximum limit that a GP can levy.

| Type of Building | Maximum Rate Annually |
|--|------------------------------|
| i. Brick RCC Building for purposes other than business | Rs.150.00 |
| ii. Brick RCC Building for business | Rs.250.00 |
| iii. Assam Type House with CI sheet Roofing | Rs. 50.00 |
| iv. Assam typed house with CI Sheet Roofing Used for business purpose | Rs.200.00 |
| v. Bamboo House with mud wall | Rs. 10.00 |

- 7.109** The next important item of revenue allocated to the GP is tax on trades and callings. A tax on the basis of the total annual income accrued from such trades and callings. Here again the Rules prescribed a maximum limit of Rs. 350 per annum that a GP can levy.
- 7.110** There is no doubt that the tax base of PRIs is comparatively low and the taxes allocated to them are less elastic. On top of this, the maximum rates of tax prescribed by the Rules will severely impact their initiative at internal revenue mobilization. Keeping in view the need to exploit the full potential from sources allocated to them, it is essential that PRIs should enjoy reasonable freedom in matters like assessment, rate fixation, revision of rate, concession, exemption etc. Therefore, instead of the present practice of fixing a upper limit, there may be a floor rate leaving the fixation of effective rate to the collective wisdom of PRIs themselves. There should also be provision for suitable periodic revision of rates.
- 7.111** Apart from the main sources noted above, other sources allocated to PRIs, at all levels, are in the nature of rent, lease, fees, fines, user charges etc. These are collected from market, fisheries, ferries, fee on places of pilgrimage, fare and melas, registration of boats, vehicles, cart, carriages, bicycles, rickshaws and cattle sold.

- 7.112** The major portion of revenue in the above categories are derived from rent/ lease of market, fisheries and ferries. These are settled annually by the APs where the annual sale value is less than Rs.1.00 lakh and by the ZPs where the sale value is more than Rs.1.00 lakh and less than Rs.3.00 lakh. Usually markets are settled by fixing a minimum value. This value depends upon activities and size of business that takes place in each market. With a view to augmenting revenue, realistic assessment of minimum value of each market is needed through a market specific study taking into account the volume of business generated in each market. The same is equally true in respect of fisheries and ferries settled by the PRIs. A realistic assessment of minimum value will give a tremendous boost in internal revenue mobilisation of the PRIs.
- 7.113** As reported, the present physical conditions of markets run by the PRIs are deplorable. Most of the existing markets do not have permanent structure, storage facilities, water supply, lighting, drainage, sewerage, public conveniences and other amenities. It is true that Fourth and Fifth SFC had recommended generous amount of grant for renovation / creation of markets. The present Commission would also look into the need for markets liberally. However, PRIs may identify suitable location in emerging rural business hubs where new markets can be set up to augment revenue mobilisation.
- 7.114** As reported by PHE Department, 7895 Rural Piped Water Supply Schemes have been completed so far. Out of which 1070 schemes have been handed over to the PRIs and Users' Committees have also been formed. Nevertheless, operation and maintenance of handed over schemes still rest with the PHE since the Users' Committees are lying dormant. This cannot continue indefinitely. PRIs should take immediate steps to activate the Users' Committees to collect water rates from the beneficiaries so as to meet operation and maintenance costs of the schemes.
- 7.115** All the previous SFCs had recommended transfer of the issuance of birth and death certificates to the PRIs. If that recommendation is implemented, PRIs may be allowed to charge a nominal fee from the beneficiaries in return for the services.
- 7.116** Our countryside is dotted with hoardings / bill boards of business houses advertising consumer goods, real estates, tourism and many other varieties of goods and services. The GPs, or for that matter, APs and ZPs do not get any revenue from this. The GPs may be allowed to levy advertisement tax on such hoardings.
- 7.117** With a view to augmenting revenue collection, it is imperative that a target of tax collection may be fixed by each unit at the commencement of each

year. At the close of the year, actual collection may be analysed with the target fixed for the year. This will give an opportunity to monitor the performance of each unit. While the best performing unit may be rewarded the under-performing one may be cautioned to gear up.

- 7.118** Above all, there is great need to create awareness among the people. Given an opportunity to influence people in the right way, their mindset will start changing. Once they are convinced they will be inclined to pay taxes and collect receipts which serve as valid document for many other purposes. Simultaneously, there is a need to sensitize the elected representatives and official functionaries of the PRIs about the huge responsibilities thrust on them by the Constitution.

Financial Management

- 7.119** The essence of sound financial management is budgeting accounting and auditing. These three together form the bed rock on which a sound financial administration can thrive. Transparency and accountability in public expenditure cannot be achieved unless preparation of budget, maintenance of accounts and audit are fully streamlined. In this regard, the required formats for preparation of budget and maintenance of accounts have been prescribed by the CAG and adopted by the State Govt. long back. But it appears from the Report of CAG on Local Bodies for 2017 that PRIs have been unable to submit the budget proposals to Govt. as required under Rules, 32, 33 and 34 of the AP (F) Rules, 2002. Irrespective of that funds are being released to the PRIs which is highly irregular and violets financial discipline. Similar is the case in respect of maintenance of accounts which is not being maintained in the prescribed format. Although, DALF is the primary auditor of PRIs supplemented by CAG as the secondary auditor but the audit is conducted on selective basis and the coverage is minimal. The present status of budgeting, accounting and auditing have been dwelt at length at Chapter-11 paragraphs 17 to 24 hence not considered necessary to repeat.

CHAPTER - 8

Finances of Urban Local Bodies in Assam

8.1 The terms of reference of the Sixth Assam State Finance Commission of Assam, inter alia enjoins the Commission to make recommendations as to the following matters:-

- a) The principles which should govern
 - i. the distribution between the State of Assam and the Local Bodies of the net proceeds of the taxes and duties levied and collected by the State;
 - ii. the determination of the taxes, duties, tolls and fees, which may be assigned to, or appropriated by, the Panchayats and Municipalities;
 - iii. the grant-in-aid to the Panchayats/Municipalities from the Consolidated fund of the State.
- b) The measures needed to improve the financial position of the Panchayats and Municipalities with special reference to:-
 - i. the potential for Local Governments to raise from financial institution and the markets, and to suggest a mechanism and framework for realizing the potential;
 - ii. improving the quality of upkeep of assets owned by Local Governments as well as those transferred to Local Governments;
 - iii. improving the financial position of the Panchayats and Municipalities with special emphasis on rationalization of taxes and revenues and user charges collected by Local Bodies with innovative methods;
 - iv. achieving economy and efficiency in expenditure by Local Governments
 - v. providing incentives for higher mobilisation of own resources by the Local Governments;
 - vi. maintaining a proper fiscal database relating to Local Governments;
 - vii. improving the measures for quality of service delivery of Local Government programmes;
 - viii. examine the feasibility and recommendations on creation of urban infrastructure and other civic amenities by the Urban Local Bodies through Public-Private partnership mode and exploring avenues of viability gap funding;
 - ix. the revenue of the resources of the Local Bodies for the five years commencing on 1st April, 2020 on the basis of the level of collection made during 2016-17 from taxes, duties, tolls, fees, cess etc. levied by them;

- x. the Commission may consider proposing measurable performance based incentives for Local Bodies and Councils;
- xi. the Commission shall also make recommendation on devolution and grant-in-aid for the Local Bodies of the three Autonomous Councils under the Sixth Schedule.

8.2 The 74th Amendment of the Constitution mandated Urban Local Bodies to carry out various functions. The powers, authorities and responsibilities of ULBs are provided in Article 243 W. It enjoins that the State Legislature may, by law, endow:-

- a) the Municipalities with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Municipalities, subject to such conditions as may be specified therein with respect to
 - i. the preparation of plans for economic development and social justice and
 - ii. performance of functions and implementation of schemes as may be entrusted to them including those in relation to the matters listed in the Twelfth Schedule, and
- b) the committees with such powers and authorities as may be necessary to enable them to carry out the responsibilities conferred upon them including those in relation to the matters listed in the Twelfth Schedule.

8.3 It may be mentioned that the Commission was sorely handicapped by lack of basic data. However attempt has been made to review the finances of Urban Local Bodies as per terms of reference mentioned above on the basis of the data collected from the concerned departments at macro level as well as numerical information collected through a prescribed questionnaire from micro level i.e. the individual Urban Local Bodies.

It is likely that due to serious limitations in understanding the contents of the Questionnaire by the local body staff or lack of basic records anomalies may have crept in. As such, some amount of caution has been exercised while analyzing the data collected through the questionnaires. Very often the filled-in questionnaires had to be referred back several times to the ULBs pointing out the inconsistencies and for rectification of the replies. We observe that despite efforts some inconsistencies persist.

8.4 The ULBs in General Areas of Assam function under the provisions of Assam Municipal Act, 1956 as amended in 1994 and 2011. The Principal Secretary, Urban Development Department is the Administrative head of Department. The Director Municipal Administration is entrusted with allocation of funds as well as exercising overall administrative control and supervision at state level.

The Additional Chief Secretary, Guwahati Development Department is the administrative Head of Guwahati Municipal Corporation. The

Commissioner, GMC exercises the executive functions of the GMC under section 34 of the GMC Act, 1971.

- 8.5** The Urban Local Bodies in Assam comprise of one Municipal Corporation and 102 Municipalities. Out of these, 22 Municipalities are in 6th Schedule Areas, 9 in Bodoland Territorial Autonomous District, 9 in Karbi Anglong Autonomous Council and 4 in Dima Hasao Autonomous Council. The ULBs in the Sixth Schedule areas are functioning under the provisions of rule framed by respective Autonomous Councils. In Karbi Anglong, 9 numbers of Municipalities have been constituted under provision of the Mikir Hills District (constitution of town committees) Rules, 1958. The N.C. Hills Autonomous District Council (now DHAC) has constituted four Town Committees (now Municipalities) which are functioning under the provisions of North Cachar Hills District (constitution of Town Committee) Rules, 1963.

According to the Bodoland Accord, a separate Urban Development Department has been created in Bodoland Territorial Council. At the time of creation of the BTC, there were 6 ULBs within the erstwhile districts of BTAD which were functioning under the provisions of Assam Municipal Act, 1956. Subsequently three new ULBs have been created by the BTC Authority. The BTC Authority has not framed any rules for running the ULBs under its jurisdiction. The 9 ULBs within the BTAD are still functioning under the Assam Municipal Act, 1956. It should be borne in mind that the Sixth Schedule Areas along with the local bodies are considered as excluded area as far as the Central as well as the State Finance Commission is concerned according to the provisions of the 73rd and 74th amendment of Constitution of India. However, the Sixth ASFC has been mandated by the Government of Assam to make recommendation on devolution and grant-in-aid for the Local Bodies of the three Autonomous Councils under the Sixth Schedule. Therefore, the financial aspects of ULBs under Sixth Schedule Areas have been taken up in addition to ULBs in the general areas in the Chapter.

The finances of ULBs in general area of Assam, the GMC and the ULBs in the Sixth Schedule areas will be discussed separately at first as these Urban Bodies are functioning under separate Rules. However, attempt will be made to discuss the finances of all ULBs including GMC irrespective of their location in a holistic consideration which will facilitate inter group differential in finances of ULBs in general areas as well as that in the Sixth Schedule Area, besides GMC.

- 8.6** The important sources of Revenues of ULBs within general areas of Assam are as follows:-
- i. collection from tax and non-tax sources as assigned to them under respective Municipal Acts.
 - ii. assignment of tax revenue

- a) assignment of tax revenue in respect of entry tax, entertainment tax, Motor Vehicle Tax etc.
- b) surcharge / cess on State taxes for allocation to ULBs.
- iii. devolution of shared taxes and duties as per recommendations of the State Finance Commission.
- iv. Grants-in-aid from the Government of Assam, other than those recommended by ASFC.
- v. Grants-in-aid from the Government of India under Centrally Sponsored Schemes.
- vi. Share of State Government of Assam against Centrally Sponsored Schemes of Govt. of India.
- vii. Award of Central Finance Commission
- viii. Loans

8.7 Tax and Non-tax Revenue sources of Municipalities within general areas of Assam are given below. The Municipalities within general areas of Assam are vested with the power to levy within their respective limits fees and tolls, taxes, under Section 68 of Assam Municipal Act, 1956 as follows:-

I.

- a) A tax on holding situated within the municipality assessed on their annual value, payable by the owner.
- b) A water tax, payable by the owner or occupier on the annual value of holdings
- c) A lighting tax, payable by the owner or occupier on the annual value of holdings.
- d) A latrine tax, payable by the owner or occupier on the annual value of holdings
- e) A drainage tax, payable by the owner or occupier on the annual value of holdings, where a system of drainage has been introduced.
- f) A tax on private market payable by the owner.
- g) License fees on carts, carriages and animals used for riding on burden.
- h) A fee on the registration of dogs and cattle.
- i) A fee on boats mooring within the municipality.
- j) Tolls on bridges.
- k) A betterment fee on holdings in areas of which value has increased due to improvement schemes completed at Board's cost.
- l) Fees for setting up and maintenance of fire brigade.
- m) Fees for conducting at the cost of the Board any schemes of social service for the improvement of public health.
- n) With sanction of Government of Assam any other tax, toll, rate or fee.
- o) License fee on boats.

II. Municipalities may levy rents, tolls and fees on Municipal markets, bus stand, truck stands, taxi stands, parking yards, ferry services, fishery

rental, fines and penalties under Section 136 of the Assam Municipal Act, 1956.

III. Rules framed under Section 148 of the Assam Municipal Act authorize Municipalities to sell municipal markets/ponds through the tender system.

IV. The Municipalities may impose an annual tax on urban immovable property as per the provisions of the Assam Urban Immovable Property Tax Act, 1969 at the rate of 3 percent of the annual value of holdings.

8.8 Sources of Loans which the ULBs can source may be as follows:-

- i. From the State Government.
- ii. Central Government.
- iii. Institutional borrowings.
- iv. Market borrowings.
- v. International Agencies.
- vi. Other sources.

8.9 Collection of own revenue by Municipalities in General Areas:

Own revenue of Municipalities consists of tax and non-tax revenue from the provisions under section 68 of Assam Municipal Act, 1956. During the base year 2016-17 the tax revenue of Municipalities in the general area was Rs.3167.54 lakh against non-tax revenue of Rs.4501.86 lakh. The percentage share of tax and non-tax revenue to total own revenue were 41.30 and 58.70 respectively. The ULBs in general areas receive fund from SFC devolution, grant-in-aid from State Govt. and grants from Central Finance Commission. The total amount received in this respect was Rs.8252.10 lakh during 2016-17. As a result the total income of these ULBs was Rs.15921.50 lakh during 2016-17.

8.10 Item-wise generation of tax and non-tax revenue:

The main component of tax revenue of ULB is Holding Tax which is a composite system of taxation. Water tax, latrine tax, lighting tax and urban immovable property tax are collected along with Holding Tax because these taxes are estimated on the basis of annual value of holding. It can be seen in the table 8.1 that single highest tax was earned from House Tax being Rs.936.39 lakh. If earning from property tax, water tax, latrine tax, lighting tax and urban immovable property tax are factored in the total House Tax will be around Rs.2628.66 lakh.

The second highest tax revenue was Rs.617.76 lakh earned from urban immovable property tax.

The non-tax revenues are collected as trade license fees, market fees, registration fees of slow moving vehicles, sale of water, parking fees, fines and penalties etc.

The table 8.1 shows that market fees was the single highest source of non-tax revenue of ULBs in general areas in 2016-17 being Rs.1598.66 lakh. The next important source of non-tax revenue was trade license fees

earning from which was Rs.787.12 lakh. The lowest income of Rs.38.57 lakh was received from tax on non-motorised vehicles. It is interesting to note that only Rs.88.92 lakh was accrued from sale of water by the ULBs because only 17 ULBs have piped water supply schemes and most of them do not use metering system. This reflects the poor performance of service delivery of ULBs.

Table No. 8.1
Revenue and Capital Receipts of ULBs in General Areas of Assam
(Rs. in Lakh)

| Sl. No. | Items | Year | | | | |
|---------|---|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
| 1 | Own Tax Revenue | | | | | |
| | Property tax | 239.59 | 282.75 | 341.21 | 431.98 | 456.69 |
| | House Tax | 602.76 | 698.61 | 781.86 | 936.39 | 900.11 |
| | Water Tax | 128.89 | 150.86 | 155.43 | 153.58 | 153.72 |
| | Latrine Tax | 130.48 | 139.79 | 161.93 | 183.51 | 170.97 |
| | Light Tax | 237.41 | 226.88 | 262.12 | 305.44 | 295.02 |
| | Market Tax | 150.41 | 150.35 | 162.30 | 178.36 | 202.58 |
| | Urban Immovable Property Tax | 397.01 | 470.94 | 519.31 | 617.76 | 668.06 |
| | Others | 270.71 | 289.42 | 333.95 | 360.52 | 329.36 |
| | Total Own Tax Revenue | 2157.26 | 2409.60 | 2718.11 | 3167.54 | 3176.51 |
| 2 | Non Tax Revenue | | | | | |
| | Trade License Fees | 479.19 | 513.12 | 592.16 | 787.12 | 812.92 |
| | Market fees | 2136.10 | 1321.12 | 1548.63 | 1598.66 | 1748.23 |
| | Tax on non-motorised vehicles | 25.04 | 19.51 | 28.75 | 38.57 | 40.23 |
| | Sale of Water | 194.95 | 86.13 | 80.28 | 88.92 | 116.12 |
| | Parking Fees | 207.18 | 239.94 | 286.06 | 287.09 | 311.58 |
| | Fines and Penalties | 68.79 | 103.43 | 35.06 | 50.36 | 61.54 |
| | Others | 1415.47 | 1613.35 | 1566.75 | 1651.14 | 1741.61 |
| | Total Non-Tax Revenue | 4526.72 | 3896.60 | 4137.69 | 4501.86 | 4832.23 |
| | Total Own Revenue (1+2) | 6683.98 | 6306.20 | 6855.80 | 7669.40 | 8008.74 |
| | A. SFC Devolution | 9739.00 | 12087.00 | 0.00 | 7265 | 8264 |
| | Devolution | 8470.00 | 10678.00 | 0.00 | 7265 | 8264 |
| | Grants | 1269.00 | 1409.00 | 0.00 | 0.00 | 0.00 |
| | B. Grant-in-aid from State Govt. | 809.88 | 435.00 | 20.00 | 987.10 | 2894.34 |
| | C. Grants from CFC | 2517.70 | 1745.84 | 5059.91 | 0.00 | 6061.99 |
| | Total (A+B+C) | 13066.58 | 14267.84 | 5079.91 | 8252.10 | 17220.33 |
| | Grand Total Income | 19750.56 | 20574.04 | 11935.71 | 15921.50 | 25229.07 |

Source-ULBs

8.11 Composition of revenue of ULBs in general Areas of Assam:

Table 8.2 depicts that the composition of Revenue and Capital receipts out of total receipts were 48.17% and 51.83% respectively. It is also seen from the table that from the year 2013-14 to 2017-18 the percentage share of revenue receipts was less than that of capital receipt except for the year 2015-16. This indicates higher dependency on external source of funding instead of reliance on one's own revenue. The financial health of ULBs does not seem encouraging.

The share of market fees was highest being in the range of 7% to more than 14% of the total receipt during the period 2013-14 to 2017-18. The

property tax share accounted for 3.22% to 7.21% of the total receipts during the same period. The share of water rate had the lowest percentage share ranging from 1.07% to 1.97% only during the period from 2013-14 to 2017-18.

Table 8.2
Composition of revenue of ULBs in General Areas of Assam

| Particulars | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|------------------------|---------|---------|---------|---------|---------|
| Property Tax | 3.22 | 3.66 | 7.21 | 6.59 | 4.46 |
| Other Tax | 1.37 | 1.41 | 2.80 | 2.26 | 1.31 |
| Charges Fees and Fines | 0.35 | 0.50 | 0.29 | 0.32 | 0.24 |
| Water Rate | 1.64 | 1.15 | 1.97 | 1.52 | 1.07 |
| Market Fees | 11.58 | 7.15 | 14.33 | 11.16 | 7.73 |
| Other Receipts | 7.17 | 7.84 | 13.13 | 10.37 | 6.90 |
| Revenue Receipts | 33.84 | 30.65 | 57.44 | 48.17 | 31.74 |
| Capital Receipts | 66.16 | 69.35 | 42.56 | 51.83 | 68.26 |
| Total Receipts | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |

Source- ULBs

8.12 Trend of own revenue mobilisation of ULBs in General Areas:

The table 8.1 suggests that there is gradual increase in the tax revenue of ULBs in General Areas of Assam. Tax revenues of these institutions rose from Rs.2157.26 lakh in 2013-14 to Rs.3176.51 lakh in 2017-18. Although the non-tax revenue increased from Rs.4526.72 lakh in 2013-14 to Rs.4832.23 lakh in 2017-18, during 2014-15 to 2016-17 it has showed some downward slide. It is observed that the total own revenue registered an increasing trend barring in the year 2014-15. During the period 2013-14 to 2017-18, the total own revenue increased from Rs.6683.98 lakh to Rs.8008.74 lakh. However, in 2014-15 it was Rs.6306.20 lakh. In percentage terms the increase of own tax revenue, non-tax revenue and own revenue during 2013-14 to 2017-18 was 47.25%, 6.75% and 19.82% respectively.

8.13 Although ULBs in the General Areas of Assam have shown nominal increase in tax revenue overtime, there remains huge amount of arrears in own revenue collection. The table no- 8.3 reveals that during 2014-15 to 2018-19 the arrears in own revenue collection ranged from Rs.4011.30 lakh to Rs.5353.21 lakh. The ULBs should make effective steps for taking up collection drives to mop up of arrear dues as suggested at the later part of this chapter.

Table 8.3
Arrear of own Revenue Collection by ULBs in General
Areas of Assam other than GMC

(Rs. in Lakh)

| Item | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|----------------------------------|---------|---------|---------|---------|---------|
| Arrear of own revenue collection | 4011.30 | 5119.64 | 4680.14 | 3311.85 | 5353.21 |

8.14 The per capita tax generated from own tax revenue, non-tax revenue and own revenue of ULBs in general areas of Assam during the base year 2016-17 was Rs.328.78, Rs.467.27 and Rs.796.05 respectively. In comparison to the previous year in 2015-16 the per capita own tax revenue increased to 16.53%, per capita non-tax revenue raised by 8.80% and per capita own revenue registered an increase of 11.87%.

8.15 Transfers from State Government:

Since Second SFC, all successive SFCs have recommended global sharing of the net proceeds of all taxes and duties levied and collected by the State Govt., assigned taxes to ULBs are almost nil. It may be mentioned that the Urban Immovable property tax is being collected by ULBs as the same was assigned to ULBs by an Amendment of the Assam Urban Immovable Tax Act 1963 in 1969.

8.16 Share in State Taxes:

Mandatory provision for sharing of proceeds of State taxes with ULBs is absent in the Assam Municipal Act, 1956. However, Art. 243Y of the Constitution enjoins the SFC to recommend financial assistance to ULBs out of the net proceed of the own tax revenue of the State. The State Govt. provides fund to ULBs as per recommendation of SFC.

Transfers of fund to ULBs by the State Govt. in the recent years according to recommendation of the SFC are given below:-

(Rs. in Lakh)

| Particulars | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|--------------|----------|---------|---------|---------|---------|
| Devolution | 10678.00 | 0.00 | 7265.00 | 8463.01 | 6515.10 |
| Grant-in-aid | 0.00 | 0.00 | 0.00 | 0.00 | 380.00 |

Source: Finance (EA) Department.

8.17 General Purpose Grants:

This grant is unconditional and usually given in order to meet the revenue gap of the Local Bodies. In the recent past ULBs did not receive General Purpose Grants from the State Govt.

8.18 Special Purpose Grants:

The State Govt. provides Special Purpose Grant to urban local bodies for the purpose of construction or improvement of physical infrastructure and service delivery. The yearwise recommendation of ASFC and amount

actually transferred to ULBs in the general areas of Assam by the State Govt. is presented below:

Table No. 8.4
Amount Recommended by ASFC and Amount Transferred to ULBs
by State Govt.

(Rs. in Crore)

| Year | Devolution (including Incentive) | | Grant-in-Aid | | Recommen ded by SFC | Total Transferred |
|---------|-------------------------------------|------------------|----------------|------------------|---------------------------|----------------------|
| | Rec. By SFC | Act. Transfer | Rec. By SFC | Act. Transfer | | |
| 2014-15 | 106.79 | 106.78 | 145.69 | 0.00 | 252.48 | 106.78 |
| 2015-16 | 129.35 | 0.00 | 147.72 | 0.00 | 277.07 | 0.00 |
| 2016-17 | 92.70 | 72.65 | 68.92 | 0.00 | 161.62 | 72.65 |
| 2017-18 | 105.20 | 84.63 | 71.42 | 0.00 | 176.62 | 84.63 |
| 2018-19 | 119.50 | 68.95 | 70.42 | 0.00 | 189.92 | 68.95 |

Through Line Departments

| | | | | | | |
|---------|--|--|--------|------|--------|------|
| 2016-17 | | | 250.16 | 0.00 | 250.16 | 0.00 |
| 2017-18 | | | 250.62 | 0.00 | 250.62 | 0.00 |
| 2018-19 | | | 249.09 | 0.00 | 249.74 | 0.00 |

Source-DMA

- 8.19** The ULBs are to execute various Agency functions pertaining to Centrally Sponsored Schemes through the Directorate of Municipal Administration. Usually no fund is transferred to the Local Bodies through the State Budget. However, State share of various Centrally Sponsored Schemes like NULH, SBM(U), PMAY(U), AMRUT etc are routed through the State Budget to the Local Bodies for implementation. Fund released to the ULBs by the concerned Mission pertaining to NULH, SBM(U), PMAY(U) for the recent years are given below:

Table No 8.5

(Rs in lakh)

| Year | NULM | SBM(U) | PMAY(U) |
|---------|--------|---------|---------|
| 2015-16 | | 20.00 | |
| 2016-17 | | 868.88 | |
| 2017-18 | 953.48 | 668.08 | 268.59 |
| 2018-19 | 304.85 | 8505.64 | 53.28 |

Source-DMA

Moreover, fund is also transferred to the ULBs against various schemes through the Directorate of Municipal Administration for infrastructure development of the ULBs. The yearwise funds released are shown in table 8.6.

Table 8.6
Year-wise Amount Released to ULB under
Different Schemes for Infrastructure Development

(Rs. in Lakh)

| Sl. No | Name of Scheme | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|--------|--|---------------|-------------|---------------|----------------|-----------------|
| 1 | SOPD-G | | | | | |
| | Development of small towns | 150.00 | - | - | - | 17.28 |
| | Development of small towns-Assistance to newly created Municipal Board | - | - | - | - | 39.42 |
| | Sub Total (SOPD-G) | 150.00 | 0.00 | 0.00 | 0.00 | 56.70 |
| 2 | SOPD-ODS | | | | | |
| | Construction/Improvement of roads with Paver Blocks | - | - | - | - | 11205.14 |
| | Energy Bill of ULBs | - | - | - | - | 1000.00 |
| | Sub Total (SOPD-ODS) | 0.00 | 0.00 | 0.00 | 0.00 | 12205.14 |
| 3 | Construction of link in the SC dominated areas under SCSP(SOPD-SCSP) | - | - | - | - | 475.57 |
| 4 | Street Light (Signature Scheme) | - | - | - | 999.99 | - |
| 5 | Roads and Bridges | - | - | - | 4.20 | - |
| 6 | Low Cost Sanitation Programme under SCSP | 285.00 | - | - | - | - |
| 7 | Delay payment of interest against General Basic Grant of 2015-16 & 2016-17 | - | - | 118.22 | - | 21.76 |
| | Total | 435.00 | 0.00 | 118.22 | 1004.19 | 12759.17 |

Source- DMA.

- 8.20** Certain schemes are entrusted to ULBs through the Directorate of Municipal Administration, Assam, SBM(U) and NULM for implementation during 2019-20. The schemes with their budget provision are furnished below:-

Table No-8.7

| (Rs. in Lakh) | | |
|---------------|---|------------------------------|
| Sl. No. | Name of the Schemes | Budget Provision for 2019-20 |
| A. | DMA PART | |
| 1 | SOPD-G | |
| | a)Development of small towns | 30.00 |
| | b)Development of small towns-Assistance to newly created Town | 30.50 |
| | Sub Total (SOPD-G) | 60.50 |
| 2 | SOPD-ODS | |
| | a)Construction of Public Toilets | 1100.00 |
| | b) Construction/Improvement of roads with Paver Blocks | 15000.00 |
| | c) Implementation of e -Governance | 50.00 |
| | d) Energy Bill of ULBs | 1100.00 |

| | | |
|-----------|--|-----------------|
| | e) GIA to ULBs (Financial Support) | 2000.00 |
| | f) High Mast Light under street light to ULBs (Through SD) | 6197.00 |
| | g) Construction/Improvement of drains in ULBs | 10000.00 |
| | h) Water Supply Schemes | 2500.00 |
| | Sub Total (SOPD-ODS) | 37947.00 |
| 3 | 3054- Roads and Bridges | 110.00 |
| | Total of Schemes (1+2+3) | 38117.50 |
| B. | NULM | |
| | a) Central Share (CSS) | 4800.59 |
| | b) State share of (SOPD-SS) | 533.40 |
| | Total of NULM (B) | 5333.99 |
| C. | Swacch Bharat Mission | |
| | a) Central Share (CSS) | 15025.00 |
| | b) State share of (SOPD-SS) | 5211.00 |
| | Total of SBM (C) | 20236.00 |
| | Grand Total (A+B+C) | 63687.49 |

Source-DMA

8.21 Transfers from the Central Government:

Grants for the local bodies recommended by Central Finance Commissions is channelized to local bodies through the State Govt. The 13th and 14th CFC amount released by Govt. of India and transferred to ULBs in the general area of Assam for the period 2014-15 to 2018-19 is presented below:-

Table 8.8
Amount Released by GoI and Transferred to ULBs against award of 13th and 14th CFC

(Rs. in Lakh)

| Year | General Basic Grant | General Performance Grant |
|--------------|---------------------|---------------------------|
| 2014-15 | 1802.22 | 0.00 |
| 2015-16 | 5059.91 | 0.00 |
| 2016-17 | 0.00 | 0.00 |
| 2017-18 | 6061.99 | 0.00 |
| 2018-19 | 3429.33 | 0.00 |
| Total | 16353.45 | 0.00 |

Source- DMA

It may be mentioned that the General Basic Grant is unconditional whereas General Performance Grant is conditional. The General Performance Grant is released on fulfillment of certain conditions laid down by the CFC. As the ULBs could not fulfill the conditions, they could not avail of the General Performance Grant from the GOI.

Sources of Revenue of the GMC

8.22 The Guwahati Municipal Corporation was created under the GMC Act 1971 and became operative on the 15th Feb 1974. The present area of GMC is 216.79 sq. kms with a population of 9,57,352 as per 2011 Census.

The main sources of revenue of GMC are:

- i. Own tax and non-tax sources as assigned under the GMC Act 1971.
- ii. Devolution from the State Finance Commission.
- iii. Grants-in-aid from the Govt. of Assam.
- iv. State share of Govt. of Assam against Centrally Sponsored Schemes of Govt. of India.
- v. Grants-in-aid from the Govt. of India in respect of Centrally Sponsored Schemes.
- vi. Award of the Central Finance Commission.

8.23 As per Section 144 (1) of the GMC Act 1971, the GMC is empowered to levy the following taxes:-

I.

- a) Property Tax.
- b) A tax on draught animals, vessels and vehicles other than those mechanically propelled.
- c) A tax on theatres, theatrical performances and other shows for public amusement.
- d) A tax on advertisements other than advertisements published in the newspapers.
- e) A duty on the transfer of property.
- f) A tax on professions, trades and callings.

II. In addition to the taxes mentioned above, GMC may levy one or all of the following taxes:-

- a) A betterment tax on properties whose value may have increased as a result of town planning scheme undertaken in the city.
- b) A tax on dogs kept within the city.
- c) A toll on vehicles and animals entering the city but not covered under clause (1) (b) above.
- d) Market dues on persons exposing goods for sale in any market or any space belonging to or under the control of government or the Corporation.
- e) A drainage tax where a system of drainage has been introduced.
- f) A tax on pilgrims resorting periodically to a shrine within the limits of the Corporation.
- g) A tax on passengers and goods carried by road or inland waterways.

- h) A toll on new bridges constructed by the Corporation.
- i) Octroi.
- j) Any other tax with the prior approval of Govt. of Assam.

8.24 GMC is also empowered under Section 145 to levy, with the sanction of the GoA, a surcharge on any tax other than taxes on professions, trades and calling, levied by GMC for the purpose of providing any specific civic service or amenity.

Further, GMC is allowed to collect urban immovable property tax which was earlier collected by Govt. of Assam at the rate of 3% of ARV annually. The GMC has been collecting urban immovable property tax along with property tax.

8.25 During the base year 2016-17 the GMC garnered tax revenue of Rs.5792.86 lakh against non-tax revenue of Rs.3008.80 lakh. In percentage terms tax revenue accounted for 65.82% and non-tax revenue accounted for 34.18% out of the total own revenue of Rs.8801.66 lakh during 2016-17. The tax revenue of GMC in 2016-17 registered an increase of 86.53% against Rs.3105.56 lakh in 2013-14 while non-tax revenue showed an increase of 90.61% over Rs.1578.54 lakh in 2013-14. The own revenue of GMC in 2016-17 rose by 87.91% over that in 2013-14.

8.26 It is observed from the table at 8.9 that property tax was the single largest source of revenue of the GMC in 2016-17. The property tax along with Urban Immovable Property Tax amounted to Rs.5792.86 lakh in 2016-17. Property tax alone had a contribution of Rs.5721.26 lakh in the same year. The percentage share of Property Tax out of own revenue was 65% in 2016-17.

Table No. 8.9
Revenue and Capital Receipts of GMC

(Rs. in Lakh)

| Sl. No. | Items | | Year | | | | |
|--------------------|-------|------------------------------|---------|---------|---------|---------|---------|
| | | | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
| 1. Own Tax Revenue | | | | | | | |
| | i | Property Tax | 2935.47 | 3459.79 | 4888.06 | 5721.26 | 5084.19 |
| | ii | Urban Immovable Property Tax | 170.09 | 105.85 | 97.50 | 71.60 | 38.91 |
| Total Tax Revenue | | | 3105.56 | 3565.64 | 4985.56 | 5792.86 | 5123.10 |
| 2. Non Tax Revenue | | | | | | | |
| | i | Trade License fees | 979.19 | 830.27 | 1383.15 | 1539.14 | 1986.69 |
| | ii | Market fees | 168.38 | 155.37 | 152.27 | 121.95 | 199.84 |
| | iii | Fees on slow moving vehicles | 45.76 | 46.24 | 54.02 | 48.47 | 52.38 |
| | iv | Sale of water | 88.79 | 191.67 | 235.72 | 264.16 | 195.28 |
| | v | Parking fees | 70.77 | 83.95 | 118.58 | 158.15 | 203.84 |

| | | | | | | | |
|--|-----|--------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | vi | Fines & Penalties | 31.96 | 166.33 | 281.07 | 353.83 | 115.90 |
| | vii | Hoarding & Advertisement | 193.686 | 239.01 | 382.73 | 523.10 | 52.65 |
| Total Non- Tax Revenue | | | 1578.536 | 1712.84 | 2607.54 | 3008.80 | 2806.58 |
| Total Own Revenue (1+2) | | | 4684.096 | 5278.48 | 7593.10 | 8801.66 | 7929.68 |
| A. SFC Devolution | | | 3472.00 | 4827.00 | 0.00 | 1994.00 | 5824.00 |
| | i | Devolution | 3472.00 | 4327.00 | 0.00 | 1994.00 | 4289.00 |
| | ii | Grants | 0.00 | 500.00 | 0.00 | 0.00 | 1535.00 |
| B. Grants-in-aid from State Govt. (DDP) | | | 611.59 | 427.77 | 431.85 | 0.00 | 0.00 |
| C. Grants form CFC | | | 808.03 | 0.00 | 2052.13 | 1466.00 | 0.00 |
| Total Grant | | | 4891.62 | 5254.77 | 2483.98 | 3460.00 | 5824.00 |
| Total Income | | | 9575.71 | 10533.25 | 10077.08 | 12261.66 | 13753.68 |

8.27 Among the non-tax revenue sources trade license fees is the highest revenue earner for the GMC. The trade license fees collected by the GMC was Rs.1539.14 lakh in 2016-17 against Rs.979.19 lakh in 2013-14 showing an increase of 57.19%. The share of trade license out of the total non-tax revenue and own revenue were 51.15% and 17.49% respectively. Under Section 180 of the GMC ,1971 Act, any person who exercises or carries in the city, either by himself or by an agent or representative, any of the professions, trades or callings indicated in the Fourth Schedule of the Act shall have to procure a trade license annually on payment of fees as mentioned in the Schedule.

8.28 The next important source of non-tax revenue of the GMC is the Hoarding & Advertisement tax. In 2016-17 the GMC earned Rs.523.10 lakh against Rs.193.67 lakh in 2013-14 showing an increase of 17.81%. The percentage share of this source of the total non-tax revenue and own revenue was 17.39% and 5.94% respectively.

It may be mentioned that the GMC under Section 173 of GMC Act, 1971 is empowered to impose taxes on advertisements other than those published in the newspapers. The Third Schedule of the Act has listed the items of taxes with maximum amount of tax per year. These items include non-illuminated / illuminated advertisements on land, buildings, walls, hoardings, frames, posts, structures etc., non-illuminated / illuminated advertisements carried on vehicles drawn by bullocks, horses or other animals, human beings, cycles or any other device, vehicles or tram cars. Advertisements exhibited on screen in cinema houses and any other public places by means of lantern, slides or similar device, non-illuminated hoarding standing blank but bearing the name of the advertiser are also included in the tax list.

8.29 The GMC earned a sizeable amount of Rs.353.83 lakh as Fines and Penalties during 2016-17 against Rs.31.96 lakh in 2013-14 showing an

increase of 1007% over 2013-14. The 2016-17 figures includes amount for granting permission for Building Construction. The percentage share of this source to total non-tax revenue and own revenue was 11.76% and 4.02% respectively.

- 8.30** Another major source of non-tax revenue of GMC is collected on sale of water. GMC received Rs.264.14 lakh in 2016-17 from this source as against Rs.88.79 lakh in 2013-14 showing an increase of 19.75%. The GMC provides piped drinking water to domestic as well as commercial users covering only 25% of the population of the city at the average rate of 36 pcmd. It also supplies water at the door step of the consumers by water tanks on demand. It is observed that GMC not been able to exploit this revenue earning source to its full potential.
- 8.31** During 2016-17 the GMC collected Rs.158.15 lakh as parking fees from the vehicles parked in the authorized parking zones in the city. This amount is 12.35% higher than Rs.70.77 lakh collected in 2013-14. The percentage share of this source to total non-tax revenue and total own revenue was 5.26% and 1.80% respectively. The contribution of Market fees to GMC's own tax revenue was Rs.121.95 lakh which is 27.57% less than Rs.168.38 lakh collected in 2013-14. The low revenue earned from this source in 2016-17 and during 2013-14 to 2017-18 may point to a deeper malaise and needs to be analysed closely. While prices generally showed an increasing all round trend but the same is not reflected in the earning of GMC from market fees. The GMC raised the lowest revenue of Rs.48.47 lakh from fees on slow moving vehicles as compared to other sources of non-tax revenue during 2016-17. It may be seen from the table at 8.9 that this source has usually been generating the least revenue among the sources of non-tax revenue in the 2013-14 to 2017-18 period.
- 8.32** GMC also receives fund from the award of SFC, Grants-in-aid from State Govt. and grant from Central Finance Commission. During the base year 2016-17, the GMC received Rs.1994.00 lakh as SFC devolution. In that year, however, the GMC did not receive any Grants- in-aid from State Govt. or the CFC. The GMC received Rs.611.59 lakh in 2013-14, Rs.427.77 lakh in 2014-15 and Rs.431.85 lakh in 2015-16 as grant-in-aid from the State Govt. The GMC received Rs.808.03 lakh in 2013-14, Rs.2052.13 lakh in 2015-16 and Rs.1466.00 lakh in 2016-17 as grant from the CFC. It is observed that the grant-in-aid from State Govt. as well as CFC have not been released regularly. The total revenue of GMC rose to Rs.12261.66 lakh in 2016-17 from Rs.9575.72 lakh in 2013-14.
- 8.33** Examining the composition of revenue of the GMC, it is found that property tax along with immovable property tax was the single largest source of own revenue of the GMC during 2013-14 to 2017-18 period. It

accounted for 65.66% in 2015-16 and 53.66 % in 2016-17 of the total receipt of the GMC. The market fees and water charges were the two lowest earning sources of revenue of the GMC during 2013-14 to 2017-18. The market fees ranged from 1.13 % to 2.06 % while water rate ranged from 1.09% to 3.10% of the total receipt of GMC. The trade license fees registered percentage share of total receipt in the range of 8.22% to 18.22%. During the base year 2016-17 this source had a share of 14.26% of the total receipt of GMC. The total revenue receipt showed an edge over grant in all the years from 2013-14 to 2017-18. During the reference year 2016-17 it was as high as 81.53 % of total receipt of GMC. This indicates the lower dependency on external grants. So far as grants from SFC or CFC is concerned, it is observed that despite recommendations of the SFC or CFC grants are not released in full or sometimes only part grant is released due to some procedural reasons. Govt. as well as the ULB may examine the reasons for non release and take necessary steps urgently for full utilization of grants from CFC and SFC. This will certainly enhance the finance of ULBs.

Table No. 8.10
Composition of Revenue of GMC

| Sl. No. | Item | Year | | | | |
|------------------------------|--|---------------|---------------|---------------|---------------|---------------|
| | | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
| 1 | Property Tax+ Urban Immovable Property Tax | 38.08 | 35.28 | 65.66 | 53.66 | 37.25 |
| 2 | Market fees | 2.06 | 1.54 | 2.01 | 1.13 | 1.45 |
| 3 | Charges / fees and fine | 0.39 | 1.65 | 3.70 | 3.28 | 0.84 |
| 4 | Water rate | 1.09 | 1.90 | 3.10 | 2.45 | 1.42 |
| 5 | Trade License fees | 12.01 | 8.22 | 18.22 | 14.26 | 14.44 |
| 6 | Hoarding & Adv. | 2.37 | 2.37 | 5.04 | 4.85 | 0.38 |
| 7 | Other Recpt. | 1.43 | 1.29 | 2.27 | 1.91 | 1.86 |
| 8 | Grants | 42.57 | 47.77 | 24.65 | 18.47 | 42.35 |
| 9 | Revenue Receipt. | 57.43 | 52.23 | 75.35 | 81.53 | 57.65 |
| 10 | Capital Receipt. | 42.57 | 47.77 | 24.65 | 18.47 | 42.35 |
| Total Recpt. (100 pc) | | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |

- 8.34** The table no. 8.11 reveals that the arrears in collection of property tax by the GMC has been increasing since 2014-15 to 2017-18. During the reference year, 2016-17 arrear property tax collection was Rs.1225.16 lakh against Rs.671.06 lakh in 2014-15. It may be seen in the table that there is a sizeable arrear in property tax collection. The GMC must make concerted efforts to gear up property tax collections and wipe out arrears.

Table 8.11
Demand and Collection of Property Tax of GMC

| | (Rs. in Lakh) | | | |
|-------------------|----------------|----------------|----------------|----------------|
| | 2014-15 (ACT) | 2015-16 (ACT) | 2016-17 (ACT) | 2017-18 (ACT) |
| Demand | | | | |
| Current | 2664.98 | 3638.57 | 4423.36 | 5043.84 |
| Arrear | 994.03 | 1144.95 | 1235.71 | 1084.31 |
| Total | 3659.01 | 4783.52 | 5659.07 | 6128.15 |
| Collection | | | | |
| Current | 2665.49 | 3708.24 | 4444.95 | 4337.68 |
| Arrear | 803.15 | 1065.49 | 974.09 | 754.97 |
| Total | 3468.64 | 4773.73 | 5419.04 | 5092.65 |
| Balance | | | | |
| Current | 439.05 | 390.81 | 952.4 | 792.28 |
| Arrear | 232.01 | 198.65 | 272.76 | 341.33 |
| Total | 671.06 | 589.46 | 1225.16 | 1133.61 |

8.35 Sources of revenue of ULBs of the Sixth Schedule Areas:

The sources of revenue of ULBs under three Autonomous Councils- BTC, KAAC and DHAC are very limited. Some of the common sources of revenue of ULBs belonging to the Autonomous Councils are as follows:

- i. Property Tax for both Private and Govt. holdings.
- ii. Toll Tax (lease amount of Municipal Market)
- iii. Parking Taxes
- iv. Rents from the Municipality own market buildings.
- v. Building permission fees.
- vi. Hoarding Taxes.
- vii. Fees from Ghumti.
- viii. Tolls from Bicycle, Hand push, Bullock cart etc.
- ix. Business Registration.
- x. Sanitation Tax.
- xi. Expose and Export Tax.

8.36 Collection of own Revenue by the ULBs in the Sixth Schedule Areas:

The collection of own revenue by the ULBs in Sixth Schedule Areas during the reference year 2016-17 was Rs.718.20 lakh out of which contribution of own tax revenue was Rs.336.20 lakh and that of non-tax revenue was Rs.382.00 lakh. The percentage share of tax and non-tax revenue was 46.81% and 53.19% respectively.

The Council wise collection of own revenue has been indicated in the Table No. 8.12. It is observed that during 2016-17, the DHAC reported the highest collection of own revenue of Rs.270.96 lakh. The BTC and KAAC collected Rs.267.75 lakh and Rs.179.49 lakh respectively as own revenue during same year. The DHAC has only 4 ULBs whereas, the BTC has 9 ULBs and KAAC has 9 ULBs.

During the period from 2014-15 to 2017-18 the collection of own revenue by ULBs in Sixth Schedule areas showed a steady increase. In 2017-18, the same increased to Rs.746.17 lakh from Rs.575.33 lakh in 2014-15.

The tax revenue increased to Rs.352.73 lakh in 2017-18 from Rs.252.31 lakh in 2014-15 whereas, non-tax revenue rose to Rs.393.44 lakh in 2017-18 from Rs.323.02 lakh in 2014-15.

The council wise collection of tax and non-tax revenue indicated higher collection of tax revenue by DHAC as compared to that of BTC and KAAC. However, non-tax revenue of DHAC remained on the lower side in comparison to that of BTC and KAAC during the period 2014-15 to 2017-18.

Table No. 8.12
Collection of Tax and Non-Tax Revenue
by the ULBs in the Sixth Schedule Area

(Rs. in Lakh)

| Council / Year | Tax Revenue | | | Non-Tax Revenue | | | | | | Tax + Non-Tax |
|----------------|---------------|--------|--------|--------------------|-------------|------------------------------|--------------|--------|--------|---------------|
| | Prope rty Tax | Others | Total | Trade License Fees | Market Fees | Tax on Non motorized vehicle | Parking Fees | Others | Total | |
| B.T.C. | | | | | | | | | | |
| 2014-15 | 46.85 | 24.75 | 71.60 | 19.32 | 50.57 | 3.04 | 7.03 | 54.69 | 134.65 | 206.25 |
| 2015-16 | 47.51 | 21.49 | 69.00 | 25.45 | 51.91 | 3.3 | 7.13 | 108.5 | 196.30 | 265.30 |
| 2016-17 | 58.01 | 30.85 | 88.86 | 40.87 | 65.9 | 2.5 | 10.63 | 58.99 | 178.89 | 267.75 |
| 2017-18 | 58.02 | 34.71 | 92.73 | 40.97 | 80.55 | 1.34 | 9.93 | 55.51 | 188.3 | 281.03 |
| KAAC | | | | | | | | | | |
| 2014-15 | 75.40 | 0 | 75.4 | 0 | 77.67 | 0 | 11.66 | 21.24 | 110.57 | 185.97 |
| 2015-16 | 75.32 | 0.08 | 75.4 | 0 | 77.07 | 0 | 13.05 | 20.45 | 110.57 | 185.97 |
| 2016-17 | 82.86 | 0 | 82.86 | 5 | 55.14 | 0 | 14.15 | 22.34 | 96.63 | 179.49 |
| 2017-18 | 85.74 | 0 | 85.74 | 0.8 | 50.57 | 0 | 19.68 | 60.53 | 131.58 | 217.32 |
| DHAC | | | | | | | | | | |
| 2014-15 | 74.57 | 30.74 | 105.31 | 6.86 | 36.35 | 0 | 8.44 | 26.15 | 77.8 | 183.11 |
| 2015-16 | 201.78 | 29.37 | 231.15 | 6.54 | 51.88 | 0 | 9.34 | 15.88 | 83.64 | 314.79 |
| 2016-17 | 116.25 | 48.23 | 164.48 | 6.66 | 74.17 | 0 | 10.33 | 15.32 | 106.48 | 270.96 |
| 2017-18 | 145.77 | 28.49 | 174.26 | 7.97 | 48.51 | 0 | 6.15 | 10.93 | 73.56 | 247.82 |

| Year | Tax Revenue | Non-Tax Revenue | Total Own Revenue |
|---------|-------------|-----------------|-------------------|
| 2014-15 | 252.31 | 323.02 | 575.33 |
| 2015-16 | 375.55 | 390.51 | 766.06 |
| 2016-17 | 336.20 | 382.00 | 718.20 |
| 2017-18 | 352.73 | 393.44 | 746.17 |

8.37 The table 8.13 reveals the per capita collection of tax and non-tax revenue in Sixth Schedule areas during 2014-15 to 2017-18. It is observed that the per capita own revenue was Rs.220.89 in 2017-18 against Rs.171.31 of 2014-15. The per capita own revenue registered an increasing trend during period under consideration. Although the per capita tax revenue rose to

Rs.104.42 in 2017-18 from Rs.74.69 in 2014-15 it failed to show a uniform increasing trend. However, per capita collection of non-tax revenue showed an increasing trend from Rs.96.62 in 2014-15 to Rs.116.47 in 2017-18.

Table 8.13
Per Capita Collection of tax and non-tax revenue
in Sixth Schedule Area

| (In Rupees) | | | |
|-------------|-------------|-----------------|-------------------|
| Year | Tax Revenue | Non-Tax Revenue | Total Own Revenue |
| 2014-15 | 72.68 | 93.06 | 165.74 |
| 2015-16 | 108.19 | 112.50 | 220.69 |
| 2016-17 | 96.85 | 110.06 | 206.90 |
| 2017-18 | 101.61 | 113.34 | 214.96 |

N.B:-Total Urban Population of Sixth Schedule Areas as per Census 2011 is 347128.

- 8.38** As the area and population of ULBs in three Autonomous Councils differ significantly, we will discuss the per capita own tax collection Council wise. Table 8.12 indicates that the tax-revenue, non-tax revenue and total own tax revenue of ULBs in DHAC was higher than that of BTC and KAAC.

Table No 8.14
Councilwise Per Capita Tax Collection of ULBs in 2016-17

| (In Rupees) | | | |
|-------------|-------------|-----------------|-------------------|
| Council | Tax Revenue | Non-Tax Revenue | Total Own Revenue |
| BTC | 59.59 | 119.97 | 179.56 |
| KAAC | 61.14 | 71.30 | 132.44 |
| DHAC | 263.21 | 170.40 | 433.61 |

Source-Individual Council

In 2016-17 per capita total own revenue of ULBs in DHAC was Rs.433.61 against Rs.179.56 and Rs.132.44 of BTC and KAAC. It may be mentioned that the DHAC has four ULBs with urban population of 62,489. The BTC has 9 ULBs with population 1,49,117 and KAAC has 9 ULBs with total urban population of 1,35,522. The DHAC reported per capita tax revenue of Rs.263.21 in 2016-17 against Rs.59.59 of BTC and Rs.61.14 of KAAC during 2016-17. During the same year, per capita non-tax Revenue of DHAC was Rs.170.40 in comparison to Rs.119.96 of BTC and Rs.71.30 of KAAC.

- 8.39** The Table No. 8.12 presents the collection of tax and non-tax from various sources of revenue of ULBs in Sixth Schedule Areas during the period from 2014-15 to 2017-18. So far as tax revenue is concerned, property tax is the highest source of tax revenue of all ULBs in Sixth Schedule Areas which was Rs.289.56 lakh in 2017-18 against 196.82 lakh in 2014-15. Among the sources of non-tax revenue, Market fees is the single largest source of non-tax revenue being Rs.179.62 lakh in 2017-18 against Rs.164.59 lakh in 2014-15. The next highest source of non-tax revenue is

trade license fees which amounted to Rs.49.74 lakh against Rs.26.18 lakh in 2014-15. Parking fees is also an important source of non-tax revenue for all the ULBs in all the Autonomous Councils. It rose to Rs.35.76 lakh in 2016-17 from Rs.27.13 lakh in 2014-15.

Council wise comparison of own revenue suggests that collection of property tax of ULBs in DHAC was highest among the ULBs in the three Autonomous Councils. In 2016-17 the ULBs in DHAC collected property tax to the tune of Rs.116.25 lakh against Rs.58.01 in BTC and Rs.82.86 lakh in KAAC. As regards market fees of concerned ULBs, the BTC, KAAC and DHAC received Rs.65.90 lakh, Rs.55.14 lakh and Rs.74.14 lakh respectively in 2016-17. But earning from this source for other years under reference in respect of ULBs in DHAC was less than that of ULBs in BTC and KAAC.

In KAAC and DHAC, the ULBs do not collect tax on non-motorised vehicles. It is being collected by the Councils. The ULBs in BTC collect tax on non-motorised vehicles but amount collected is meagre. In 2016-17, the ULBs in BTC collected Rs.2.50 lakh only and it decreased to Rs.1.34 lakh in 2017-18. The revenue generation from trade license fees amounting to Rs.5.00 lakh was negligible in the case of KAAC and the BTC and DHAC collected revenue amounting to Rs.40.87 lakh and Rs.6.66 lakh respectively from trade license fees during 2016-17.

- 8.40** Let us now discuss the composition of own revenues of ULBs in Sixth Schedule Area. During 2017-18 ULBs in Sixth Schedule Area generated 47.27% of own revenue from own-tax revenue and 52.73% from non-tax revenue. The share of property tax out of total own revenue was as high as 38.80%. Market fees and trade license fees constituted 24.07% and 6.67% respectively. It is interesting to note that, contribution of water charges to the revenue was completely nil for all the ULBs in Sixth Schedule Areas. This may be partly due to the fact that most of the ULBs in Sixth Schedule areas do not have any provision of drinking water supply or those having the facility do not collect user charges of piped water supply. The contribution of property tax of ULBs in DHAC was as high as 58.82% of total own revenue in 2017-18. In the case of ULBs in BTC and KAAC composition of non-tax revenue were 60.55% and 67.00% respectively. The contribution of tax on advertising and hoarding was nil against all the ULBs under three Autonomous Councils. As this is an important source of revenue the ULBs in Sixth Schedule area the Commission recommends that the concerned ULBs may initiate appropriate steps for collecting the same.

Table No. 8.15
Composition of Own Revenue of ULBs in Sixth Schedule Area 2017-18

| Revenue Source | KAAC (Rs.217.32 lakh) | DAAC (Rs. 247.82 lakh) | BTC (Rs. 281.03 lakh) | Sixth Schedule Area (Rs. 746.17 lakh) |
|------------------------------------|----------------------------------|-----------------------------------|----------------------------------|--|
| 1.Property Tax | 39.45 | 58.82 | 20.65 | 38.8 |
| 2. Tax on Advertising and Hoarding | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Others | 0.00 | 11.50 | 12.35 | 8.47 |
| 4. Own Tax Revenue | 39.45 | 70.30 | 33.00 | 47.27 |
| 5. Trade License Fees | 0.37 | 3.22 | 14.58 | 6.67 |
| 6. Market Fees | 23.27 | 19.57 | 28.66 | 24.07 |
| 7. Tax on non-motorised vehicles | 0.00 | 0.00 | 0.48 | 0.18 |
| 8. Sale of Water | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. Parking Fees | 9.06 | 2.48 | 3.53 | 4.79 |
| 10. Other non-tax | 27.85 | 4.41 | 19.75 | 17.02 |
| 11. Total Non-tax Revenue | 60.55 | 29.68 | 67.00 | 52.73 |
| 12. Total Own Revenue | 100.00 | 100.00 | 100.00 | 100.00 |

Expenditure on Revenue Account and Capital Expenditure of ULBs in General Areas of Assam

8.41 Although there are eighty numbers of ULBs barring GMC our discussion will be confined to seventy six ULBs as four ULBs at present are not in operation.

The revenue expenditure of ULBs can be grouped as below:-

- a) Expenditure on administration.
- b) Civic services
- c) Maintenance of Community Assets.
- d) Agency functions while implementing Central and State Govt. schemes
- e) Interest payment on borrowed funds.

Capital Expenditure: It includes the expenditure on creation and/or acquisition of assets including major up-gradation of own assets.

8.42 The expenditure on administration includes the following components:-

- a) Salary and Wages of employees with terminal benefits like CPF, gratuity, leave encashment, DCRG etc.
- b) Remuneration of elected representatives.
- c) All types of office expenses and other contingent expenditure.

8.43 Unlike employees of PRIs the employees of ULBs are not provincialised. The ULBs do not have any norm for staffing pattern. As it depends on the size of population and paying capacity of the ULBs, these have factored large bearing in new recruitment. In this context, it is worth mentioning that the Govt. in the UDD had cautioned some MBs for making irregular appointments. The present strength of employees of ULBs in the general areas of Assam barring GMC is regular employees 1754, fixed pay staff 1296 and 1935 numbers of Master Roll and casual employees. However, these numbers will rise if the recommendations of the 4th ASFC on staffing pattern materialize. At the existing rate and strength of employees the ULBs in general area of Assam incurred an amount of Rs.6037.51 lakh as salary, Rs.456.38 lakh as CPF contribution and Rs.1823.54 lakh for wages to master role workers in 2016-17. If the Govt. in the UDD Department by the meantime increased the number of employees as per recommendation of 4th ASFC and give effect to the revision of pay Rule 2010, the salary expenditure will rise further. Against this background, the Commission has attempted to present a projected amount against salary and wages of employees for the period 2020-21 to 2024-25 on the basis of expenditure made during reference year i.e. 2016-17. This is done as per terms of reference mandated to the Commission.

An amount of Rs.969.51 lakh was spent as leave pay to employees and Rs. 205.95 lakh for remuneration to the elected representative at the rate of Rs.10000.00 for Chairperson, Rs.7000.00 for Vice-Chairperson and Rs.5000.00 for the Commissioner per month. Against office management, an amount of Rs.485.52 lakh was spent in 2017 by the ULBs in General Areas of Assam.

Table 8.16
Item Wise Expenditure of ULBs in General Areas of Assam

(Rs. in Lakh)

| Sl. No. | Name of Items | Year | | | | |
|----------|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| | | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
| 1 | Expenditure on Revenue Account | | | | | |
| (A) | | | | | | |
| | (i) Salary | 3508.23 | 5314.25 | 4648.89 | 6037.51 | 5800.25 |
| | (ii) Wage | 1177.51 | 1338.21 | 1568.51 | 1823.54 | 1996.96 |
| | (iii) CPF contribution | 220.75 | 578.21 | 314.68 | 456.38 | 567.19 |
| | (iv) Others | 1073.76 | 984.74 | 751.22 | 969.51 | 971.88 |
| | Total of A | 5980.25 | 8215.41 | 7283.30 | 9286.94 | 9336.28 |
| (B) | General Administration | | | | | |
| | (i) Office Management | 468.49 | 472.55 | 458.04 | 485.52 | 540.98 |
| | (ii) Others | 186.00 | 258.18 | 177.20 | 205.95 | 195.23 |
| | Total of B | 654.49 | 730.73 | 635.24 | 691.47 | 736.21 |
| (C) | Operation and Maintenance | | | | | |
| | (i) Water Supply | 279.56 | 259.49 | 280.92 | 322.74 | 387.63 |
| | (ii) Conservancy | 737.66 | 765.52 | 804.75 | 940.31 | 900.18 |
| | (iii) Roads | 899.50 | 809.16 | 574.33 | 474.04 | 543.71 |

| | | | | | | |
|----------|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| | (iv) Storm Water Drains | 513.24 | 543.44 | 371.35 | 416.76 | 378.39 |
| | (v) Street Light | 653.26 | 640.74 | 691.68 | 678.32 | 798.43 |
| | (vi) Burial and Cremation Ground | 9.42 | 3.66 | 6.24 | 8.42 | 12.56 |
| | (vii) Discretionary Services | 916.50 | 942.07 | 366.44 | 327.50 | 451.65 |
| | (viii) Miscellaneous | 982.75 | 1120.7 | 183.06 | 268.11 | 307.60 |
| | Total of C | 4991.89 | 5084.78 | 3278.77 | 3436.20 | 3780.15 |
| | Total Expenditure on Revenue Account (A+B+C) | 11626.63 | 14030.92 | 11197.31 | 13414.61 | 13852.64 |
| 2 | Expenditure on Capital Account | | | | | |
| | (i) Roads | 5277.16 | 6138.08 | 4117.11 | 3544.01 | 4193.50 |
| | (ii) Culverts/drains | 541.45 | 564.06 | 336.42 | 468.75 | 430.38 |
| | (iii) Storm Water Drains | 2621.15 | 2631.43 | 2072.51 | 1424.53 | 1282.59 |
| | (iv) Water Supply | 245.11 | 138.19 | 72.87 | 784.26 | 1476.89 |
| | (v) Street light | 283.16 | 288.19 | 165.63 | 180.32 | 271.90 |
| | (vi) Public health & Sanitation | 503.16 | 438.96 | 472.35 | 387.53 | 493.87 |
| | (vii) Conservancy | 504.18 | 338.46 | 185.78 | 99.01 | 261.51 |
| | (viii) Others | 3539.8 | 2719.35 | 1618.03 | 1674.71 | 1925.82 |
| | Total Expenditure on Capital Account | 13515.17 | 13256.72 | 9040.7 | 8563.12 | 10336.46 |
| 3 | Debt Servicing/ Loan Payment (including annuity recovered from devolution) | 21.26 | 75.62 | 2.96 | 11.18 | 0.00 |
| 4 | Deposits | 257.70 | 398.71 | 61.38 | 276.65 | 123.55 |
| 5 | Advances | 126.27 | 321.58 | 34.38 | 61.90 | 51.46 |
| | Grand Total (1+2+3+4+5) | 25547.03 | 28083.55 | 20336.73 | 22327.46 | 24364.11 |

Source: ULBs

8.44 Table no. 8.16 reveals that salary of employees of the ULBs was the single highest expenditure in 2016-17 being Rs.6037.51 lakh. It rose to Rs.5800.25 lakh in 2017-18 from Rs.3508.23 lakh in 2013-14. The total administrative expenditure in 2016-17 was Rs.9978.41 lakh . This rose to Rs.10072.49 lakh in 2017-18 from Rs.6634.74 lakh in 2013-14. This administrative expenditure exhibits more or less a rising trend during the period under study i.e. 2013-14 to 2017-18.

8.45 Among the items of operation and maintenance, the expenditure on conservancy is the highest. During the reference year 2016-17, it was Rs.940.31 lakh. It rose to Rs.900.18 lakh in 2017-18 from Rs.737.66 lakh in 2013-14 showing an increasing trend. The total expenditure on operation and maintenance was Rs.3436.20 lakh in 2016-17. The present Commission recommends funds for the purpose as per **Annexure 8.3**.

8.46 The total revenue expenditure was Rs.13414.61 lakh in 2016-17. During 2017-18, it rose to Rs.13852.60 lakh from Rs.11626.63 lakh in 2013-14 showing an increasing trend.

8.47 So far as expenditure on Capital Account is concerned, construction of roads is the single highest item of expenditure being Rs.3544.01 lakh in

2016-17. The next highest expenditure was Rs.1424.53 lakh against storm water drainage. Other important items of expenditure was for water supply Rs.784.26 lakh, culverts and drains Rs.468.75 lakh and sanitation Rs.387.59 lakh in 2016-17.

- 8.48** The Table No. 8.17 presents the revenue gap of ULBs in general areas of Assam in terms of total as well as per capita estimates of own revenue and revenue expenditure for the period from 2013-14 to 2017-18. The total Own Revenue ranges from Rs.6306.20 lakh to Rs.8008.74 lakh whereas revenue expenditure oscillates between Rs.11197.31 lakh to Rs.14030.92 lakh during the period 2013-14 to 2017-18. The five years average estimate of Own Revenue is Rs.7104.82 lakh whereas, that of revenue expenditure is Rs.12824.42 lakh which indicates a huge revenue gap. As regard per capita own revenue it ranges from Rs.201.76 to Rs.256.23 during the period from 2013-14 to 2017-18. The per capita revenue expenditure varies from Rs.358.24 to Rs.448.90 during the above period. The five year average estimate of per capita revenue expenditure is Rs.410.30.

Table No. 8.17
Per Capita Revenue and Expenditure of ULBs in General Areas of Assam

| Sl. No. | Year | Own Revenue | | Revenue Expenditure | |
|----------------|---------|----------------|---------------|---------------------|---------------|
| | | Total | Per Capita | Total | Per Capita |
| | | (Rs. in Lakh) | (in Rupees) | (Rs. in Lakh) | (in Rupees) |
| 1 | 2013-14 | 6683.98 | 213.85 | 11626.63 | 371.98 |
| 2 | 2014-15 | 6306.20 | 201.76 | 14030.92 | 448.90 |
| 3 | 2015-16 | 6855.80 | 219.34 | 11197.31 | 358.24 |
| 4 | 2016-17 | 7669.40 | 245.37 | 13414.61 | 429.18 |
| 5 | 2017-18 | 8008.74 | 256.23 | 13852.64 | 443.20 |
| Average | | 7104.82 | 227.31 | 12824.42 | 410.30 |

- 8.49** Table no.8.18 presents the percentage as well as per capita expenditure on salary and O.M. The table indicates that the lion's share of total revenue expenditure is salary expenditure. The percentage of salary expenditure out of total revenue expenditure varies from 51.44% to 69.23% showing an increasing trend during the period under study. Per Capita salary expenditure ranges from Rs.191.33 to Rs.298.70 showing an increasing trend. The per capita salary expenditure is Rs.297.12 in 2016-17. The percentage share of O.M. expenditure to total revenue expenditure has registered a decreasing trend from 42.93% in 2013-14 to 27.29% in 2017-18. As regards per capita O.M. expenditure the position slid down from Rs.159.71 in 2013-14 to Rs.120.94 in 2017-18.

Table No. 8.18
Percentage of Salary and O.M Expenditure of
Total Revenue Expenditure

| Sl. No | Year | Total Rev. Exp ⁿ in Lakh | % of Salary Exp ⁿ to total Rev. Exp ⁿ | Per Capita Salary Exp ⁿ (In Rs.) | % of O.M Exp ⁿ to total Rev. Exp ⁿ | Per Capita O.M Exp ⁿ (In Rs.) |
|--------|---------|-------------------------------------|---|---|--|--|
| 1 | 2013-14 | 11626.63 | 51.44 | 191.33 | 42.93 | 159.71 |
| 2 | 2014-15 | 14030.92 | 58.55 | 262.84 | 36.24 | 162.68 |
| 3 | 2015-16 | 11197.31 | 65.05 | 233.02 | 29.28 | 104.90 |
| 4 | 2016-17 | 13414.61 | 69.23 | 297.12 | 25.62 | 109.94 |
| 5 | 2017-18 | 13852.64 | 67.40 | 298.70 | 27.29 | 120.94 |

8.50 We now discuss the per capita Revenue Expenditure on core services in respect of ULBs in general areas of Assam. The table no. 8.19 shows that per capita revenue expenditure on conservancy was the highest being Rs.30.08 in 2016-17 against Rs.23.60 in 2013-14. It has shown an increasing trend and five year average estimate is Rs.26.54. The next higher per capita expenditure on core services was public lighting the five years average of which was Rs.22.16. It is interesting to note that per capita expenditure against water supply which is a major priority in public utility service ranges from a meager Rs.8.94 in 2013-14 to Rs.12.40 in 2017-18 showing the lowest per capita expenditure among the core services. The five year average estimate of per capita expenditure on water supply is only Rs.9.79.

Table No. 8.19
Per Capita Revenue Expenditure on Core Services
in respect of ULBs in General Areas of Assam

(in Rupees)

| Sl. No. | Year | Water Supply | Conservancy | S.W.M | Roads | Public Lighting | Total |
|----------------|---------|--------------|--------------|--------------|--------------|-----------------|---------------|
| 1 | 2013-14 | 8.94 | 23.60 | 29.32 | 28.78 | 20.90 | 111.55 |
| 2 | 2014-15 | 8.30 | 24.49 | 30.14 | 25.89 | 20.50 | 109.32 |
| 3 | 2015-16 | 8.99 | 25.75 | 11.72 | 18.38 | 22.13 | 86.96 |
| 4 | 2016-17 | 10.33 | 30.08 | 10.48 | 15.17 | 21.70 | 87.76 |
| 5 | 2017-18 | 12.40 | 28.80 | 14.45 | 17.40 | 25.54 | 98.59 |
| Average | | 9.79 | 26.54 | 19.22 | 21.12 | 22.16 | 98.84 |

Civic Functions

8.51 Water Supply: The status of water supply in urban areas of Assam has already been recorded in the Chapter 6 of this report. Therefore, we will not be taking up the same here; The ULBs in general areas of Assam incurred Rs.322.74 lakh in 2016-17 for maintenance of water supply where the scheme has been running by the MBs. The amount is projected for the

years 2020-25 assuming an annual growth rate of 10%. The expenditures made by other agencies are exclusive of these estimates.

- 8.52** As regard sewerage and sanitation, the ULBs in general areas of Assam spent Rs.940.31 lakh against conservancy during the year 2016-17. This amount has been brought forward for the years 2020 to 2025 taking 10% annual growth rate. Sewerage system is not in existence in any ULB.
- 8.53** So far as street lighting is concerned, the ULBs in the general areas of Assam made maintenance expenditure of Rs.678.32 lakh in the year 2016-17. The estimates for the years from 2020-25 are arrived at by adopting 10% annual growth rate.

Maintenance of Community Assets

- 8.54** The ULBs in general areas of Assam maintained 1087 kms of urban road with an expenditure of Rs.474.04 lakh during 2016-17. This amount has been brought forward for the years 2020-25 adopting 10% annual growth rate.

Capital Expenditure

- 8.55** The ULBs in general areas of Assam made an expenditure of Rs.3544.01 lakh during 2016-17 as an expenditure on Capital Account in respect of construction of roads. This amount has been projected for the award period 2020-25 adopting 10% annual growth rate.
- 8.56** Culverts/Drains: The concerned ULBs spent Rs.468.75 lakh as capital expenditure in the year 2016-17 which has been brought forward for the years 2020-25 taking 10% annual growth rate.
- 8.57** An amount of Rs.1424.53 lakh was spent by ULBs in general areas of Assam against capital expenditure of storm water drain during 2016-17. The amount for the years 2020-25 have been estimated adopting 10% annual growth rate.
- 8.58** Against water supply, the concerned ULBs made capital expenditure of Rs.784.26 lakh in the year 2016-17. Projection for the years 2020-25 has been made applying projection of 10% annual growth rate. It may be mentioned that the 5th ASFC recommended some amount for water supply scheme to the ULBs where the facility was not there. Due to some technical issues most of the ULBs could not spend the money. The present Commission recommends funds for the purpose as per **Annexure 8.11 (A) and 8.11 (B)**.

- 8.59** An amount of Rs.180.32 lakh was spent by the ULBs in 2016-17 as capital expenditure against street light which has been moved forward for the years 2020-25 taking 10% annual growth rate.
- 8.60** As regards maintenance of storm water drain, the ULBs concerned made an expenditure of Rs.417.76 lakh in 2016-17 which has been projected for the years 2020-25 taking 10% annual growth rate.
- 8.61** Against maintenance of Burial and Cremation Ground a nominal amount of Rs.8.41 lakh was incurred in the year 2016-17 by the ULBs under consideration. This has been projected for the years 2020-25 adopting 10% annual growth rate. The present Commission recommends funds for the purpose as per **Annexure 8.5**.
- 8.62** In respect of other miscellaneous service these ULBs made maintenance cost of Rs.595.61 lakh during the base year 2016-17 which has been brought forward for the award period 2020-25 considering 10% annual growth rate.

Expenditure on Agency Functions

- 8.63** The ULBs are required to implement Centrally Sponsored schemes in addition to State Govt. Schemes. Due to dearth of reliable data on details of receipts and expenditures against such schemes we have excluded it for the purpose of gap assessment.
- 8.64** Expenditure on interest was nil as per information furnished by the ULBs.
- 8.65** The ULBs in the general areas of Assam spent Rs.387.53 lakh against Public Health and Sanitation as capital expenditure in 2016-17. The estimates for the same are arrived at for the years 2020-25 applying 10% annual growth rate. The previous Commission recommended some amount to ULBs for construction of Pay and Use latrine but the amount could not be utilized. We like to suggest that the unspent amount should be spilt over to award period of this Commission. Necessary steps in this regard should be taken by the State Govt.
- 8.66** An amount of Rs.99.01 lakh was incurred in 2016-17 by the concerned ULBs as capital expenditure on conservancy which is moved forward for the year 2020-25 applying 10% annual growth rate.
- 8.67** An amount of Rs.1674.71 lakh was spent in 2016-17 by the ULBs as capital expenditure on other items.
- 8.68** The 5th ASFC recommended sizeable amount to ULBs for construction of Town Hall for Municipalities which could not be availed due to some reason. The present Commission recommends Rs.372.00 crore equally

distributed over five years of award period. The present Commission recommends funds for the purpose as per **Annexure 8.9 (A) and 8.9 (B)**.

8.69 Deferred Expenditure: The All Assam Civic Bodies Workers Federation has submitted a memorandum to the 6th ASFC requesting for provisioning an amount of Rs.91,79,50,034 against the arrear salary/pension etc. of the employees due for the period from 01/04/2009 to 31/03/2014. In this context the views of UDD was asked for. In reply the UDD furnished a statement (**Annexure-8.1**) of arrear amount to the extent of Rs.2841.17 lakh and requested the 6th ASFC to recommend the said amount. Accordingly the Commission recommends it. However, the Commission suggests that the ULBs should take necessary steps to raise their own revenue to meet the revenue expenditures including salary of the employees.

8.69(a) The Commission also recommended fund against certain schemes for the selected individual ULBs as per **Annexure 8.13**.

Table 8.20
Projection of Revenue and Expenditure of ULBs in General Areas of Assam

(Rs. in Lakh)

| Particulars | 2016-17 Actual | 2020-21 Estimated | 2021-22 Estimated | 2022-23 Estimated | 2023-24 Estimated | 2024-25 Estimated |
|---------------------------------------|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| A. Revenue Receipt | | | | | | |
| i) Tax Revenue | 3167.54 | 4637.59 | 5101.35 | 5611.49 | 6172.62 | 6789.90 |
| ii) Non-tax Revenue | 4501.86 | 6591.19 | 7250.31 | 7975.34 | 8772.87 | 9650.16 |
| iii) Grant from ASFC | 7265.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| iv) Grant-in-aid from State Govt. | 987.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| v) Grant from CFC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total- A | 15921.50 | 11228.78 | 12351.66 | 13586.83 | 14945.49 | 16440.06 |
| B. Revenue Expenditure | | | | | | |
| i) Salary, Wages and CPF contribution | 8317.43 | 10500.56 | 11130.59 | 11798.43 | 12506.33 | 13256.71 |
| ii) Office Expenses | 485.52 | 710.85 | 781.94 | 860.13 | 946.14 | 1040.75 |
| iii) Others | 1175.46 | 1720.99 | 1893.09 | 2082.4 | 2290.64 | 2519.7 |
| iv) Operation and Management. | | | | | | |
| a) Water Supply | 322.74 | 472.52 | 519.77 | 571.75 | 628.93 | 691.82 |
| b) Conservancy | 940.31 | 1376.71 | 1514.38 | 1665.82 | 1832.4 | 2015.64 |
| c) Roads | 474.04 | 694.03 | 763.43 | 859.77 | 923.75 | 1016.13 |
| d) Storm Water Drains | 416.76 | 610.18 | 671.2 | 738.32 | 812.15 | 893.37 |
| e) Street Lights | 678.32 | 993.14 | 1092.45 | 1201.7 | 1321.87 | 1454 |

| | | | | | | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| f) Burial and Cremation Ground | 8.42 | 12.33 | 13.56 | 14.92 | 16.41 | 18.05 |
| g) Discretionary Services | 327.5 | 479.5 | 527.45 | 580.20 | 638.22 | 702.04 |
| h) Miscellaneous. | 268.11 | 392.54 | 431.79 | 474.97 | 522.47 | 574.72 |
| Total- B | 13414.61 | 17963.35 | 19339.65 | 20848.41 | 22439.31 | 24182.93 |
| Revenue Deficit (A-B) | 2506.89 | -6734.57 | -6987.99 | -7261.58 | -7493.82 | -7742.87 |
| C. Capital Expenditure | | | | | | |
| i)S.W.M Purchase of tools and Machinery | 0.00 | 2120.00 | 2120.00 | 2120.00 | 2120.00 | 2120.00 |
| ii) Landfill Site | 0.00 | 1298.00 | 1298.00 | 1298.00 | 1298.00 | 1298.00 |
| iii) Town hall | 0.00 | 7440.00 | 7440.00 | 7440.00 | 7440.00 | 7440.00 |
| iv) Harijan Colony | 0.00 | 3050.00 | 3050.00 | 3050.00 | 3050.00 | 3050.00 |
| v) Storm Water Drainage | 0.00 | 1572.00 | 1572.00 | 1572.00 | 1572.00 | 1572.00 |
| vi)Green Wood Park | 0.00 | 950.00 | 950.00 | 950.00 | 950.00 | 950.00 |
| vii) Conservancy | 0.00 | 970.00 | 970.00 | 970.00 | 970.00 | 970.00 |
| viii) Burial and Cremation Ground | 0.00 | 465.00 | 465.00 | 465.00 | 465.00 | 465.00 |
| ix) Market Sheds | 0.00 | 895.00 | 895.00 | 895.00 | 895.00 | 895.00 |
| x) Drinking Water Supply | 0.00 | 2517.20 | 2517.20 | 2517.20 | 2517.20 | 2517.20 |
| xi)Maintenance of existing Water Supply Scheme | 0.00 | 319.00 | 319.00 | 319.00 | 319.00 | 319.00 |
| xii) Installation of Water Meter | 0.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| xiii) Maintenance of Roads | 0.00 | 1584.00 | 1584.00 | 1584.00 | 1584.00 | 1584.00 |
| xiv) Different Schemes for individual ULBs | 0.00 | 0.00 | 0.00 | 0.00 | 575.00 | 625.00 |
| Total C | 0.00 | 23280.20 | 23280.20 | 23280.20 | 23855.20 | 23905.20 |
| D. Deferred Expenditure on arrear salary etc. as per UDD's statement | 0.00 | 0.00 | 704.00 | 704.17 | 704.00 | 729.00 |
| E. Development of MIS in DMA | 0.00 | 440.00 | 440.00 | 440.00 | 440.00 | 440.00 |
| F. Training, purchase of books and website for DALF | 0.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| Total (C+D+E+F) | 0.00 | 23730.20 | 24434.20 | 24434.37 | 25009.20 | 25084.20 |

N.B: Details of suggested amount have been furnished in **Annexure 8.1 to 8.13.**

Revenue Expenditure of GMC

8.70 The Revenue expenditure broadly covers Administrative Expenditure as well as expenditure on Operation and Maintenance.

The Administrative Expenditure covers mainly salary of employees including their terminal benefits like CPF, gratuity and leave encashment. The other component of Administrative Expenditure covers wages of casual and master roll workers. TA/DA of employees along with other contingent expenditures are covered under Administrative Expenditure.

8.71 The Table No. 8.21 indicates that among under the Administrative expenditures head, expenditure against salaries of employees during the reference year 2016-17 is the highest being Rs.5017.91 lakh. During the same year next highest expenditure was Rs.876.55 lakh against wages. The other items involving significant amount were leave encashment Rs.490.90 lakh, CPF contribution Rs.324.57 lakh and arrear salary Rs.245.15 lakh. In the year 2016-17, expenditures against DCRG and Pension were nil. From the table it may be seen that expenditure on almost all the items indicated a rising trend during the period 2013-14 to 2017-18. The total administrative expenditure of Rs.5401.09 lakh in 2013-14 rose to Rs.10807.34 lakh in 2017-18. During the reference year 2016-17 it was Rs.7053.88 lakh.

Table 8.21
Revenue and Capital Expenditure of GMC

(Rs. in Lakh)

| Items | | Year | | | | |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | 2013-14 (Act) | 2014-15 (Act) | 2015-16 (Act) | 2016-17 (Act) | 2017-18 (Act) |
| A. | | | | | | |
| i. | Salaries | 4767.06 | 4902.86 | 4945.02 | 5017.91 | 4839.54 |
| ii | Wages | 415.59 | 576.80 | 746.34 | 876.55 | 845.53 |
| iii | CPF Contribution | 117.10 | 160.89 | 515.44 | 324.57 | 948.90 |
| iv | EPF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| v | Leave Encashment | 0.00 | 0.00 | 94.63 | 490.90 | 26.11 |
| vi | DCRG | 0.00 | 0.00 | 110.00 | 0.00 | 366.99 |
| vii | Pension | 0.00 | 0.00 | 0.00 | 0.00 | 3004.74 |
| viii | Arrear Salary | 0.00 | 0.00 | 66.80 | 245.15 | 695.40 |
| Total A | | 5299.75 | 5640.55 | 6478.23 | 6955.08 | 10727.21 |
| B. Administrative Exp. | | 101.34 | 83.70 | 892.11 | 98.80 | 80.13 |
| C. Operation & Maintenance | | 1431.44 | 1424.65 | 2401.89 | 2093.79 | 3544.50 |
| Total Revenue Exp. (A+B+C) | | 6832.53 | 7148.90 | 9772.23 | 9147.67 | 14351.84 |
| Capital Expenditure | | 877.81 | 391.23 | 1319.21 | 935.42 | 1694.04 |
| Debt Servicing/ Loan Repayment | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposit/ Advance | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditure | | 7710.34 | 7540.13 | 11091.44 | 10083.09 | 16045.88 |

- 8.72** So far as Operation and Maintenance cost incurred by the GMC is concerned it rose to Rs.3544.50 lakh in 2017-18 from Rs.1431.44 lakh in 2013-14. The O&M expenditure during the reference period 2016-17 was Rs.2093.79 lakh. The total revenue expenditure was Rs.9147.67 lakh in 2016-17. The total revenue expenditure rose from Rs.6832.53 lakh in 2013-14 to Rs.14351.84 lakh in 2017-18.
- 8.73** The Table No. 8.22 reveals the per capita revenue and expenditure of GMC during the period 2013-14 to 2017-18. During the reference period 2016-17, per capita own revenue of GMC was Rs.919.38 against per capita revenue expenditure of Rs.955.52. The per capita own revenue rose to Rs.828.29 in 2017-18 from Rs.489.28 in 2013-14 indicating a rising trend. Similarly per capita revenue expenditure was estimated at Rs.713.69 in 2013-14 against Rs.1499.12 in 2017-18 thereby showing an increasing trend. The five years annual average of per capita own revenue has been estimated at Rs.716.29 against average revenue expenditure of Rs.987.17. For all the years under study i.e. from 2013-14 to 2017-18, the per capita revenue expenditure was found to be higher than the per capita own revenue showing that there exists revenue gap in the GMC during the period under reference.

Table 8.22
Per Capita Revenue and Expenditure of GMC

| Sl. No. | Year | Own Revenue | | Revenue Expenditure | |
|-----------------------|---------|------------------------|---------------------------|------------------------|---------------------------|
| | | Total (Rs. in Lakh) | Per Capita (In Rupees) | Total (Rs. in Lakh) | Per Capita (In Rupees) |
| 1 | 2013-14 | 4684.10 | 489.28 | 6832.53 | 713.69 |
| 2 | 2014-15 | 5278.48 | 551.36 | 7148.90 | 746.74 |
| 3 | 2015-16 | 7593.10 | 793.14 | 9772.22 | 1020.76 |
| 4 | 2016-17 | 8801.66 | 919.38 | 9147.67 | 955.52 |
| 5 | 2017-18 | 7929.68 | 828.29 | 14351.84 | 1499.12 |
| Annual Average | | 6857.40 | 716.29 | 9450.63 | 987.17 |

Source-GMC

While analyzing the estimates of per capita revenue and expenditure, it should be borne in mind that these have been arrived at by using constant population figure as per 2011 census. As population has been increasing over time, the per capita revenue and expenditure would be on the lower side in comparison to that presented in the table.

- 8.74** The Table No. 8.23 presents the per capita and percentage of salary and O.M expenditure against the total revenue expenditure of the GMC. In the table it may be observed that percentage of salary expenditure to total revenue expenditure varies from 66.29% to 78.90% during the period 2013-14 to 2017-18. The highest percentage of 78.90 is observed in 2014-

15 against 76.03% during the reference year 2016-17. Similarly, the lowest percentage of O.M expenditure to total revenue expenditure is observed in 2014-15 as 19.93% against the highest percentage of 24.70 % in 2017-18. As regards the per capita salary expenditure it ranges from Rs.553.58 to Rs.1120.51 during the period under study. In the reference year 2016-17 it was Rs.726.49. The per capita O.M expenditure rose from Rs.149.52 in 2013-14 to Rs.370.24 in 2017-18. The striking observation is that more than two-third of revenue expenditure goes for paying the salary of employees only. Again, the per capita salary expenditure is too high as compared to per capita O.M. expenditure for all the years under study. This does not augur well so far financial health of GMC is concerned.

Table 8.23
Per Capita Percentage of Salary and O.M. Expenditure of Total Revenue Expenditure of GMC

| Year | Total Rev Exp ⁿ (in 000' Rs.) | P.C. of Salary Exp ⁿ to total Revenue Exp ⁿ | Percapita Salary Exp ⁿ to total revenue exp ⁿ (In Ruppes) | P.C. of O.M. Exp ⁿ to total revenue exp ⁿ | Percapita O.M. Exp ⁿ to total revenue exp ⁿ (In Ruppes) |
|---------|--|---|---|---|---|
| 2013-14 | 6832.53 | 77.57 | 553.58 | 20.95 | 149.52 |
| 2014-15 | 7148.90 | 78.90 | 589.18 | 19.93 | 148.81 |
| 2015-16 | 9772.22 | 66.29 | 676.68 | 24.58 | 250.89 |
| 2016-17 | 9147.67 | 76.03 | 726.49 | 22.89 | 218.71 |
| 2017-18 | 14351.84 | 74.74 | 1120.51 | 24.70 | 370.24 |

8.75 The Table No. 8.24 exhibits the extent of service delivery provided by GMC in the form of per capita revenue expenditures on core services like water supply, conservancy, SWM, roads & drains, public lighting etc. It is observed that per capita revenue expenditure on core services by the GMC ranges from Rs.135.47 to Rs.331.92 only during the period under study. It is far too low when compared to other cities of the country. It is surprising that against drinking water supply which is the most essential service of Urban Local Bodies, GMC incurred per capita expenditure on this water supply service of only Rs.4.35 in 2016-17. This expenditure ranges from Rs.4.35 to Rs.9.53 during 2013-2014 to 2017-2018. Among the core services, the per capita expenditure on water supply was the lowest. It may be mentioned that GMC supplies water only to 30% of the residents of Guwahati with 135 lpcd. Although water supply is a core service of any ULB with the potential to be a good source of revenue in the case of GMC this has not been properly tapped. The inadequate role of the GMC in supply of drinking water has provided scope for other agencies to step in. It does not appear convincing that the per capita expenditure on roads and drains in GMC was Rs.1.01 only in 2014-15. Although the per capita expenditure on roads and drains since 2015-16 seems to be rising there is hardly any reason for complacency. Most of the roads in Guwahati are in bad shape. Moreover, many interior roads are kutcha and without any drainage as a result of which, water logging is a common feature in

Guwahati during monsoons. Due to the exponential increase in number of vehicles plying within the city congestion is a daily hazard.

There is an urgent need to take immediate steps for improvement of roads and drains in the city. As regard street lighting, the per capita expenditure has shown a rising trend since 2015-16. However, in some localities street lights are still absent. The numerical information presented in the table has points to the need for more investment for improvement of core services provided by GMC.

Table 8.24
Per Capita Revenue Expenditure on Core Services by GMC

(In Rupees)

| Particulars | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|
| 1. Water Supply | 6.00 | 4.79 | 5.82 | 4.35 | 9.53 |
| 2. Conservancy, Clearing and SWM | 63.82 | 67.54 | 67.18 | 64.29 | 80.20 |
| 3. Scavenging | 22.91 | 22.45 | 28.33 | 16.61 | 17.42 |
| 4. Roads and Drains | 19.32 | 1.01 | 22.29 | 29.31 | 54.74 |
| 5. Public Lighting | 23.41 | 28.57 | 88.74 | 73.59 | 170.04 |
| Total | 135.47 | 124.37 | 212.35 | 188.16 | 331.92 |

Source- Report of GMC

- 8.76** Let us now discuss the profile of revenue and expenditure of GMC as indicated in the Table No. 8.25. It may be seen in the table that during the reference year 2016-17 percentage of own tax revenue and own non-tax revenue out of total revenue were 53.66 and 27.87 respectively. The percentage of total own revenue out of total revenue of GMC during the same was 81.53% indicating the contribution of other revenue sources is quite subdued. The revenue pattern is more or less identical throughout the period from 2013-14 to 2017-18. As regard percentage share of total expenditures of GMC on salary and wages, O.M and capital expenditure were 68.97%, 21.75% and 9.28% in the year 2016-17. It is seen that the lion's share of expenditure was against salary and wages, whereas, share against capital expenditure was nominal. It is surprising to note that expenditure on core services as percentage of total expenditure was less than 2% in all the years under study except 2017-18. These estimates amply suggest the severe deficit in service delivery by the GMC.

Table 8.25
Profile of Revenue Expenditure of GMC

| Sl. No | Items | Year | | | | |
|--------|--|------------------|------------------|------------------|------------------|------------------|
| | | 2013-14 (Act) | 2014-15 (Act) | 2015-16 (Act) | 2016-17 (Act) | 2017-18 (Act) |
| 1 | Own Tax Revenue as % of Total Revenue | 38.08 | 35.28 | 65.66 | 53.66 | 22.71 |
| 2 | Own Non- Tax Revenue as % of Total Revenue | 19.35 | 16.95 | 34.34 | 27.87 | 20.41 |
| 3 | Total Own Revenue as % of Total Revenue | 57.43 | 52.23 | 100 | 81.53 | 57.65 |

| | | | | | | |
|---|---|-------|-------|-------|-------|-------|
| 4 | Expenditure on core services as % of Total Expenditure | 1.76 | 1.65 | 1.91 | 1.87 | 2.07 |
| 5 | Expenditure on Salary & Wages as % of Total Expenditure | 68.74 | 74.81 | 58.41 | 68.97 | 66.85 |
| 6 | Expenditure on O.M. as % of Total Expenditure | 19.88 | 20 | 29.7 | 21.75 | 22.59 |
| 7 | Capital Expenditure as % of Total Expenditure | 11.38 | 5.19 | 11.89 | 9.28 | 10.56 |

Source: Report of GMC

- 8.77** As per report of the GMC, the total capital expenditure in 2016-17 was Rs.935.42 lakh. The major item of capital expenditure was against purchase of vehicles being, Rs.365.14 lakh. The next high expenditure was Rs.238.57 lakh against street lighting. The other major items of expenditure were roads Rs.168.34 lakh, markets Rs.100.57 lakh and water supply Rs.62.53 lakh.
- 8.78** Within the Guwahati city, some major roads are maintained by the State PWRD and National Highway Authority. The road length under GMC is 236 km only. The condition of roads under GMC is far from satisfactory. They need urgent repair and up gradation. Within the city there exist kutcha roads in the interior parts of the city. The amount spent for improvement of road is too meagre. However, the GMC has been receiving funds for construction of roads under State Govt. SOPD. Moreover, Guwahati has been selected as Smart City by the Govt. of India and sizeable amount of fund from both Central and State Govt. have been provided for various schemes including improvement of roads and drains.
- 8.79** There exists 30 km of Kutcha drains, Pucca drains 192 km and 167 kms Closed drains in Guwahati. The Commission reiterates the importance of converting all Kutcha drains into Pucca ones. It is also desirable that all the drains should be covered, to prevent accidents during water logging. Hence, the Commission likes to recommend Rs.50.00 crores for improvement of drains in Guwahati. It is also noted that Guwahati is also covered under Central Govt. scheme 'AMRUT'.
- 8.80** At present, the GMC does not have Marriage Hall of its own. Marriage Hall is a very good source of earning and in Guwahati it has high demand. The GMC also possesses required land in prominent place where nice Marriage Hall can be constructed.
- 8.81** The GMC is carrying out solid waste management involving private party on PPP model. Primary collection of waste from doorstep of about one lakh household, secondary collection and transportation to landfill site is vested with the private party. The service of the private party is not satisfactory as they do not collect waste regularly on daily basis and coverage of households is not complete. It is quite disheartening that the GMC is yet to

have scientifically designed landfill site. Although planned composting and waste to energy plant is yet to see the light of day the Commission likes to recommend Rs.25.00 crore for the award period 2020-2025 so that the GMC may take proper initiative in this direction.

- 8.82** In line with the Govt. of India's Swachh Abhiyan and due to increase in floating population there is an acute need to provide public toilets in pay and use mode. These toilets should be accessible and affordable. Some of the recent models which have been set up have not been used by common people. Due to higher user-charge toilets have remained unused. Civic Authority may opt for construction of low-cost toilets for convenience of the commoner in and around Bus Stands, Market Places, Court Building etc where large scale gathering of persons is there. The GMC may consider adopting the PPP model in construction of Pay and Use toilets in Guwahati City.
- 8.83** Water Supply: GMC is providing drinking water covering about 30% of the population of Guwahati in certain pockets only. The Urban Sewerage Board and PHE Department supply drinking water in the other parts of the city. There are certain areas where public water supply is almost absent. The GMC incurred Rs.41.69 lakh as maintainence cost and Rs.62.53 lakh as capital expenditure on drinking water supply in the year 2016-17. As the pipelines were laid down long ago, these require replacement. The barge through which water is drawn from Brahmaputra also needs repair staff. The GMC authority has placed proposal for fund to the extent of Rs.177.00 crore. The earlier Commission did not recommend fund against water supply for the GMC on the ground that the GMDA has already been executing a mega water supply scheme covering entire greater Guwahati. As such present Commission is not recommending fund for water supply in Guwahati by GMC.
- 8.84** As the present buildings of GMC including the Head Office are not in good condition, the previous Commission recommended sizeable amount for construction of a spacious building with modern facilities. An amount of Rs.25.00 crore was recommended for the purpose. If the construction work is not started or incomplete by the year 2019-20, this Commission is of the view that the unspent amount should be split over to the period from 2020-25.

Table 8.26
Projection of Revenue and Expenditure of GMC

(Rs. in Lakh)

| Particulars | 2016-17 Act | 2020-21 Est | 2021-22 Est | 2022-23 Est | 2023-24 Est | 2024-25 Est |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| A. Revenue Receipt | | | | | | |
| i) Tax Revenue | 5792.86 | 8481.33 | 9329.46 | 10262.41 | 11288.65 | 12417.51 |
| ii) Non-tax Revenue | 3008.80 | 4405.08 | 4845.70 | 5330.27 | 5863.30 | 6449.63 |
| iii) Grant from ASFC | 1994.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| iv) Grant-in-aid from State Govt. | 1466.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| v) Grant from CFC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| vi) Transfer from Central Govt. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total A | 12261.66 | 12886.41 | 14175.16 | 15592.68 | 17151.95 | 18867.14 |
| B. Administrative Expenditure | | | | | | |
| i) Salaries | 5017.96 | 6335.05 | 6715.16 | 7118.07 | 7545.15 | 7997.86 |
| ii) Wages | 876.55 | 929.14 | 1003.47 | 1083.74 | 1170.45 | 1264.08 |
| iii) C.P.F contribution & others | 324.57 | 475.19 | 522.71 | 574.98 | 632.48 | 695.72 |
| iv) Office Expenditure | 98.80 | 144.65 | 159.12 | 175.03 | 192.53 | 211.79 |
| v) Deferred Exp. on pension/DCRG | 736.05 | 1077.65 | 1185.42 | 1303.96 | 1434.35 | 1577.79 |
| vi) Other | 165.14 | 388.13 | 426.95 | 469.64 | 516.60 | 568.26 |
| Total B | 7219.07 | 9349.81 | 10012.83 | 10725.42 | 11491.56 | 12315.50 |
| C. Expenditure on Operation and Maintenance | | | | | | |
| i) Water Supply | 41.69 | 61.04 | 67.14 | 73.86 | 81.24 | 89.37 |
| ii) Roads | 1280.58 | 1331.00 | 1464.10 | 1610.51 | 1871.56 | 2058.72 |
| iii) Conservancy and SWM | 859.06 | 1257.75 | 1383.53 | 1521.88 | 1674.07 | 1841.47 |
| iv) Street Light | 863.60 | 1264.40 | 1390.84 | 1529.92 | 1682.91 | 1851.20 |
| v) Market and Bus Stand | 23.00 | 33.67 | 37.04 | 40.75 | 44.82 | 49.30 |
| vi) Storm Water Drains | 1308.00 | 1915.04 | 2106.54 | 2317.20 | 2548.92 | 2803.81 |
| vii) Others | 448.86 | 585.64 | 644.20 | 808.62 | 889.48 | 1076.27 |
| Total C | 4824.79 | 6448.54 | 7093.39 | 7902.74 | 8793.00 | 9770.14 |
| Total (B+C) | 12043.86 | 15798.35 | 17106.22 | 18628.16 | 20284.56 | 22085.64 |
| Revenue Surplus / Deficit | 217.80 | -2911.94 | -2931.06 | -3035.48 | -3132.61 | -3218.50 |
| D. Capital Expenditure | | | | | | |
| i) Purchase of Vehicles for SWM | 0.00 | 500.00 | 500.00 | 500.00 | 500.00 | 500.00 |
| ii) Conservancy | 0.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| iii) Town Hall | 0.00 | 500.00 | 500.00 | 500.00 | 500.00 | 500.00 |
| iv) Burial and Cremation Ground | 0.00 | 25.00 | 25.00 | 25.00 | 0.00 | 0.00 |
| v) Construction and Maintenance of Roads | 0.00 | 1349.60 | 1349.60 | 1349.60 | 1349.60 | 1349.60 |
| vi) Storm Water Drainage | 0.00 | 1000.00 | 1000.00 | 1000.00 | 1000.00 | 1000.00 |
| vii) Landfill Site | 0.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 |
| viii) Market Shed | | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| Total D | 0.00 | 3694.60 | 3694.60 | 3694.60 | 3669.60 | 3669.60 |
| Grand Total Expenditure(B+C+D) | 12043.86 | 19492.95 | 20800.82 | 22322.76 | 23954.16 | 25755.24 |

N.B: Details of suggested amount have been furnished in *Annexure 8.1 to 8.13*.

**Expenditure on Revenue Account and Capital Expenditure
of ULBs in the Sixth Schedule Areas of Assam**

- 8.85** There are 22 Urban Local Bodies in the Sixth Schedule Areas of Assam – 9 in the BTC, 9 in the KAAC and 4 in the DHAC. The total revenue expenditure of Sixth Schedule in 2016-17 was Rs.2291.89 lakh and capital expenditure was Rs.1029.49 lakh, the total expenditure being Rs.3321.38 lakh. The council wise total expenditure of ULBs was in the BTC Rs.594.79 lakh, in KAAC Rs.1906.95 lakh and in DHAC Rs.809.64 lakh in the year 2016-17. The expenditure of ULBs in Hill Areas was significantly higher as compared to ULBs in the BTC. The Table No. 8.27 shows an increasing trend of total expenditure in respect of ULBs in KAAC and DHAC but in case of BTC it was more or less stagnant during the period under study i.e. 2014-15 to 2017-18.
- 8.86** During 2016-17, the expenditure against salary, wages and other benefits of employees of the ULBs in Sixth Schedule areas accounted for Rs.1787.70 lakh and office expenditures was Rs.98.44 lakh. The total expenditure on administration stood at Rs.1886.14 lakh. The expenditure of these ULBs on operation and management was Rs.405.75 lakh, whereas, capital expenditure in the same year was Rs.1029.49 lakh. The total expenditure of ULBs in the Sixth Schedule Areas was Rs.3371.38 lakh during 2016-17. The same has been raised to Rs.5839.53 lakh in 2017-18 from Rs.3687.44 lakh in 2014-15. As regards council wise total expenditure, BTC reported Rs.594.79 lakh, KAAC Rs.1906.95 lakh and DHAC Rs.819.64 lakh in the year 2016-17. So far as revenue expenditure of BTC is concerned, it stood at Rs.530.01 lakh in 2016-17. The revenue expenditure of KAAC and DHAC was Rs.1175.95 lakh and Rs.610.42 lakh in the same year.
- 8.87** As far as salary, wages and other administrative expenditure is concerned the ULBs in KAAC reported the highest expenditure among the three Autonomous Councils being Rs.895.83 lakh in 2016-17. Against this, the BTC reported Rs.435.69 lakh and DHAC reported Rs.554.62 lakh.
- 8.88** Coming to the Operation and Maintenance costs, KAAC registered the highest expenditure of Rs.280.12 lakh in 2016-17. The BTC and DHAC reported Rs.69.83 lakh and Rs.55.80 lakh against Operation and Maintenance costs for the reference year.
- 8.89** The council wise capital expenditure was BTC Rs.594.79 lakh, KAAC Rs.1906.95 lakh and DHAC Rs.819.64 lakh in 2016-17.
- 8.90** The Administrative Expenditure of ULBs in Sixth Schedule Areas was much higher than O.M expenditure in all the years under study. Against the revenue expenditure of Rs.2290.89 lakh salary & wages accounted for

Rs.1787.70 lakh in 2016-17. Council wise estimates show that BTC reported Rs.411.20 lakh on salary expenditure out of Rs.505.52 lakh in Revenue expenditure during 2016-17. In the same year, KAAC and DHAC reported Rs.859.53 lakh and Rs.536.9 lakh against the total revenue expenditure of Rs.1176.41 lakh and Rs.610.42 lakh respectively.

Table 8.27
Revenue Expenditure of ULBs under Sixth Schedule Areas

(Rs. in Lakh)

| Year | Salary & CPF Contribution, Wages etc. | | | Total (A) | General Administration | | Total (B) | Total (A+B) |
|---------|--|-------|--------|----------------|---------------------------|--------------------------|---------------|----------------|
| | Salary & CPF Contrib ution | Wages | Others | | Office Manag ement | Others (leave pay/ | | |
| 2014-15 | 979.19 | 36.37 | 198.68 | 1214.24 | 75.00 | 33.45 | 108.45 | 1322.69 |
| 2015-16 | 1005.14 | 41.05 | 228.37 | 1274.56 | 54.53 | 17.52 | 72.05 | 1346.61 |
| 2016-17 | 1402.52 | 56.61 | 328.57 | 1787.70 | 67.30 | 31.14 | 98.44 | 1886.14 |
| 2017-18 | 1731.49 | 70.06 | 72.87 | 1874.42 | 82.24 | 47.51 | 129.75 | 2004.17 |

Operation and Maintenance

(Rs.in Lakh)

| Items | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|---------------------------|---------------|---------------|---------------|----------------|
| Water Supply | 0.00 | 0.05 | 0.36 | 136.00 |
| Conservancy | 41.92 | 24.42 | 73.59 | 238.99 |
| Roads | 71.57 | 58.15 | 106.01 | 780.67 |
| Storm Water Drain | 19.92 | 13.07 | 21.04 | 309.70 |
| Street Light | 110.34 | 67.58 | 84.19 | 392.66 |
| Burial and Burning Ground | 0.00 | 0.87 | 0.00 | 0.00 |
| Discretionary Services | 31.94 | 14.96 | 90.93 | 259.33 |
| Misc | 106.38 | 56.35 | 29.63 | 50.11 |
| Total (C) | 382.07 | 235.45 | 405.75 | 2167.46 |

Capital Expenditure of ULBs under Sixth Schedule Areas

(Rs. in Lakh)

| Items | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|------------------------------|----------------|----------------|----------------|----------------|
| Roads | 231.45 | 205.94 | 191.16 | 198.88 |
| Culverts/Drains | 9.79 | 69.29 | 29.52 | 15.50 |
| Storm Water Drain | 211.81 | 108.66 | 174.09 | 147.39 |
| Water Supply | 54.00 | 26.90 | 21.49 | 5.63 |
| Street Light | 8.63 | 15.74 | 15.65 | 49.58 |
| Public health and Sanitation | 62.02 | 62.78 | 143.36 | 71.14 |
| Conservancy | 17.02 | 3.34 | 3.59 | 132.59 |
| Others | 1387.96 | 261.63 | 450.63 | 1047.19 |
| Total | 1982.68 | 754.28 | 1029.49 | 1667.90 |
| Total (A+B+C+D) | 3687.44 | 2336.34 | 3321.38 | 5839.53 |

**Item wise Revenue & Capital Expenditure of
ULBs under Sixth Scheduled Areas separately for each Autonomous Council**

(Rs. in Lakh)

| Sixth Schedule Autonom ous Council | Salary & CPF Contribution, Wages etc. | | | Total | General Administration | | Total |
|--|--|-------|--------|--------|---------------------------|--------------------------|-------|
| | Salary & CPF Contribution | Wages | Others | | Office Managem ent | Others (leave pay/ | |
| BTC | | | | | | | |
| 2014-15 | 329.43 | 23.01 | 9.00 | 361.44 | 8.85 | 14.04 | 22.89 |
| 2015-16 | 242.04 | 15.56 | 20.12 | 277.72 | 13.59 | 11.66 | 25.25 |
| 2016-17 | 319.07 | 21.57 | 70.56 | 411.20 | 10.77 | 13.72 | 24.49 |
| 2017-18 | 369.16 | 32.59 | 48.37 | 450.12 | 12.65 | 20.15 | 32.80 |
| KAAC | | | | | | | |
| 2014-15 | 473.52 | 13.16 | 180.47 | 667.15 | 21.46 | 1.71 | 23.17 |
| 2015-16 | 506.10 | 21.61 | 200.86 | 728.57 | 23.92 | 3.01 | 26.93 |
| 2016-17 | 593.51 | 19.61 | 246.41 | 859.53 | 32.54 | 3.76 | 36.30 |
| 2017-18 | 787.75 | 21.35 | 8.68 | 817.78 | 36.01 | 12.83 | 48.84 |
| DHAC | | | | | | | |
| 2014-15 | 176.24 | 0.20 | 9.21 | 185.65 | 44.69 | 17.70 | 62.39 |
| 2015-16 | 257.00 | 3.88 | 7.39 | 268.27 | 17.02 | 2.85 | 19.87 |
| 2016-17 | 489.94 | 15.43 | 11.60 | 516.97 | 23.99 | 13.66 | 37.65 |
| 2017-18 | 574.58 | 16.12 | 15.82 | 606.52 | 33.58 | 14.53 | 48.11 |

Operation and Maintenance

(Rs. in lakh)

| Sixth Schedule District | Water Supply | Convey | Roads | Storm Water Drains | Street Light | Burial & Burning Ground | Discreatory Services | Misc. | Total |
|-------------------------------|-----------------|--------|--------|--------------------------|-----------------|----------------------------------|-------------------------|-------|----------------|
| BTC | | | | | | | | | |
| 2014-15 | 0.00 | 7.90 | 15.38 | 5.04 | 30.40 | 0.00 | 11.54 | 45.96 | 116.22 |
| 2015-16 | 0.05 | 6.69 | 14.22 | 1.14 | 35.19 | 0.87 | 9.38 | 48.92 | 116.46 |
| 2016-17 | 0.00 | 8.59 | 14.54 | 3.92 | 28.06 | 0.00 | 8.31 | 6.41 | 69.83 |
| 2017-18 | 0.00 | 15.79 | 17.07 | 2.84 | 34.39 | 0.00 | 3.34 | 13.38 | 86.81 |
| KAAC | | | | | | | | | |
| 2014-15 | 0.00 | 9.49 | 20.00 | 4.92 | 24.48 | 0.00 | 4.43 | 7.23 | 70.55 |
| 2015-16 | 0.00 | 8.92 | 34.75 | 8.65 | 32.33 | 0.00 | 3.98 | 6.75 | 95.38 |
| 2016-17 | 0.36 | 29.42 | 91.47 | 12.87 | 48.57 | 0.00 | 82.62 | 14.81 | 280.12 |
| 2017-18 | 136.00 | 195.91 | 759.37 | 305.20 | 354.59 | 0.00 | 255.99 | 36.73 | 2043.79 |
| DHAC | | | | | | | | | |
| 2014-15 | 0.00 | 24.53 | 36.19 | 9.96 | 55.46 | 0.00 | 15.97 | 53.19 | 195.30 |
| 2015-16 | 0.00 | 8.81 | 9.18 | 3.28 | 0.06 | 0.00 | 1.60 | 0.68 | 23.61 |
| 2016-17 | 0.00 | 35.58 | 0.00 | 4.25 | 7.56 | 0.00 | 0.00 | 8.41 | 55.80 |
| 2017-18 | 0.00 | 27.29 | 4.23 | 1.66 | 3.68 | 0.00 | 0.00 | 0.00 | 36.86 |

Capital Expenditures

| Items | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|----------------------------|----------------|----------------|----------------|----------------|
| BTC | | | | |
| Roads | 53.3 | 74.65 | 4.09 | 0.00 |
| Culverts/Drains | 0.97 | 45.2 | 2.00 | 0.00 |
| Storm Water Drains | 55.62 | 5.74 | 0.00 | 0.00 |
| Water Supply | 0.00 | 0.00 | 0.00 | 0.00 |
| Street Light | 0.00 | 7.44 | 3.77 | 4.65 |
| Public Health & Sanitation | 18.5 | 10.28 | 0.00 | 0.00 |
| Conservancy | 8.51 | 0.00 | 0.00 | 0.00 |
| Others | 271.52 | 72.15 | 79.41 | 70.77 |
| Total | 408.42 | 215.46 | 89.27 | 75.42 |
| Total Expenditure | 908.97 | 634.89 | 594.79 | 645.15 |
| KAAC | | | | |
| Roads | 52.89 | 124.47 | 176.49 | 139.01 |
| Culverts/Drains | 2.44 | 21.34 | 25.00 | 0.00 |
| Storm Water Drains | 37.68 | 102.22 | 132.85 | 77.66 |
| Water Supply | 27.00 | 25.00 | 3.80 | 0.00 |
| Street Light | 3.35 | 7.30 | 0.00 | 4.74 |
| Public Health & Sanitation | 12.51 | 45.00 | 123.64 | 30.71 |
| Conservancy | 0.00 | 0.00 | 1.80 | 4.09 |
| Others | 383.44 | 152.85 | 267.42 | 531.92 |
| Total | 519.31 | 478.18 | 731.00 | 788.13 |
| Total Expenditure | 1280.18 | 1329.06 | 1906.95 | 3698.54 |
| DHAC | | | | |
| Roads | 125.26 | 6.82 | 10.58 | 59.87 |
| Culverts/Drains | 6.38 | 2.75 | 2.52 | 15.50 |
| Storm Water Drains | 118.51 | 0.70 | 41.24 | 69.73 |
| Water Supply | 27.00 | 1.90 | 17.69 | 5.63 |
| Street Light | 5.28 | 1.00 | 11.88 | 40.19 |
| Public Health & Sanitation | 31.01 | 7.50 | 19.72 | 40.43 |
| Conservancy | 8.51 | 3.34 | 1.79 | 128.50 |
| Others | 733.00 | 36.63 | 103.80 | 444.50 |
| Total | 1054.95 | 60.64 | 209.22 | 804.35 |
| Total Expenditure | 1498.29 | 372.39 | 819.64 | 1495.84 |

Source- Individual Autonomous Council

8.91 Comparison between Revenue expenditure and Capital expenditure of ULBs in the Sixth Schedule Areas indicates that Revenue expenditure was somewhat lower than capital expenditure in respect of all the years from 2014-15 to 2017-18. During 2016-17, Revenue expenditure was Rs.2291.89 lakh against Capital expenditure of Rs.337.38 lakh.

Council wise examination reveals that in the reference year, the BTC incurred Rs.505.52 lakh as Revenue expenditure against Capital expenditure of Rs.594.79 lakh. The KAAC spent Rs.1176.41 lakh as Revenue expenditure against Capital expenditure of Rs.1906.95 lakh whereas, the DHAC incurred Rs.610.42 lakh as Revenue expenditure against Capital expenditure of Rs.819.64 lakh. It is seen that all the three Councils reported higher expenditure on Capital side as compared to the Revenue expenditure in all the years under study.

8.92 Let us now discuss the item wise expenditure on Capital and O.M expenditures in the ULBs of the three Autonomous Councils. It is

interesting to observe that the expenditure against water supply both capital and O.M expenditures was almost nil in the case of BTC. In respect of other two Councils, a nominal amount was spent on water supply as capital expenditure. The O.M expenditure on water supply is not encouraging except for the KAAC which reported O.M expenditure of Rs.136.00 lakh on water supply in 2017-18. Among the different items of the Capital expenditure, expenditure on roads, drains and conservancy was somewhat higher than that on other items.

- 8.93** The Per Capita expenditure of ULBs in Sixth Schedule Areas has shown an increasing trend during the period from 2014-15 to 2017-18. During 2016-17 the per capita expenditure was Rs.678.46. The five years annual average of per capita expenditure was Rs.721.59 against average per capita revenue of Rs.207.65. In all the four years under study, per capita expenditure was significantly higher than that of per capita revenue. It suggests that there exists a yawning gap between Revenue and expenditures of ULBs in Sixth Schedule Areas. The per capita expenditure ranges from Rs.504.64 to Rs.1234.91 whereas, per capita revenue ranges Rs.170.31 to Rs.220.89. To curb the mismatch between Revenue and Expenditure, efforts should be made for augmentation of revenues at the same time ULBs should look into expenditure management applying new innovative methods in order to reduce the dependency ratio.

Table No. 8.28

Per capita Revenue and Expenditure of ULBs in Sixth Schedule Areas

| Sl. No. | Year | Revenue | | Expenditure | |
|----------------|---------|-----------------|------------------------|-----------------|------------------------|
| | | Total (in lakh) | Per capita (in Rupees) | Total (in lakh) | Per capita (in Rupees) |
| 1 | 2014-15 | 575.33 | 170.31 | 1704.72 | 504.64 |
| 2 | 2015-16 | 766.06 | 226.77 | 1582.10 | 468.34 |
| 3 | 2016-17 | 718.20 | 212.61 | 2291.89 | 678.46 |
| 4 | 2017-18 | 746.17 | 220.89 | 4171.61 | 1234.91 |
| Average | | 701.44 | 207.65 | 2437.58 | 721.59 |

Source: Report of Individual ULBs

- 8.94** In order to gauge the extent of service delivery provided by the ULBs in Sixth Schedule Areas table no. 8.29 .is presented to have an estimate of per capita revenue expenditure on core services like water supply, conservancy, Solid Waste Management, Roads and Public lighting rendered by the concerned ULBs. The table no. 8.29 reveals that the per capita expenditure on a very important utility service, water supply was nil or almost negligible during the first three years of the study although it was Rs.40.26 in 2017-18. The per capita expenditure on other core services was also negligible at least for the years 2014-15 to 2017-18. It indicates that the service delivery of ULBs in Sixth Schedule Areas have left much to be desired for.

Table 8.29
Per Capita Revenue Expenditure on Core Services
Sixth Schedule Areas

(In Rs.)

| Sl. No. | Year | Water Supply | Conservancy | S.W.M | Roads | Public Lighting | Total |
|----------------|---------|--------------|--------------|--------------|--------------|-----------------|---------------|
| 1 | 2014-15 | 0.00 | 12.41 | 9.46 | 21.19 | 32.65 | 75.71 |
| 2 | 2015-16 | 0.01 | 7.23 | 4.43 | 17.21 | 20.01 | 48.89 |
| 3 | 2016-17 | 0.11 | 21.78 | 26.92 | 31.38 | 24.92 | 105.11 |
| 4 | 2017-18 | 40.26 | 70.75 | 76.77 | 231.10 | 116.25 | 535.13 |
| Average | | 10.10 | 28.04 | 29.39 | 75.22 | 48.46 | 191.21 |

Source: Report of Individual ULBs

8.95 We now examine the share of salary expenditure against total Revenue expenditure of ULBs in the Sixth Schedule Areas. During 2016-17, the per capita salary expenditure of these institutions was Rs. 529.21 against share of salary expenditure accounting for 78% of the total expenditure. So far as O.M expenditure is concerned, it accounted for 17.70% of the total revenue expenditure and the per capita O.M expenditure was Rs. 120.11. It is seen that the percentage of salary expenditure out of total revenue expenditure drastically decreased to 44.93% in 2017-18 from 78% in 2016-17. Percentage of O.M expenditure out of total revenue expenditure rose to 51.96% of the total revenue expenditure in 2017-18 from 17.70% in 2016-17. Per capita salary expenditure showed an increasing trend, however, per capita O.M expenditure rose to Rs. 641.63 in 2017-18 from Rs. 120.11 in 2016-17. The ULBs should try to sustain the trend for the coming year.

Table No. 8.30
Percentage of Salary and O.M. Expenditure of Total Revenue Expenditure
Sixth Schedule Areas

| Sl. No. | Year | Total Revenue Exp ⁿ in lakh | P.C. of Salary Exp ⁿ of Total Revenue Exp ⁿ | Percapita Salary Exp ⁿ to total Revenue Exp ⁿ (In Rs.) | P.C. of OM Exp ⁿ to total Revenue Exp ⁿ | Pecapita O.M. Exp ⁿ to total Revenue Exp ⁿ (In Rs.) |
|---------|---------|--|---|--|---|---|
| 1 | 2014-15 | 1704.72 | 71.22% | 359.44 | 22.41% | 113.10 |
| 2 | 2015-16 | 1582.10 | 80.56% | 377.32 | 14.88% | 69.70 |
| 3 | 2016-17 | 2291.89 | 78.00% | 529.21 | 17.70% | 120.11 |
| 4 | 2017-18 | 4171.61 | 44.93% | 554.87 | 51.96% | 641.63 |

8.96 The table no. 8.31 presents the profile of the Revenue and Expenditure of ULBs in the Sixth Schedule Areas. In the year 2016-17, out of the total revenue of Rs.1118.66 lakh own tax revenue was Rs.336.20 lakh which is 14.22% of the total revenue. It is seen from the table that the share of own tax revenue out of total revenue has shown a decreasing trend. It may be

mentioned that total revenue comprises own tax revenue non-tax revenue and capital receipts.

The own non-tax revenue of ULBs in the Sixth Schedule Areas also shows the same pattern as in the case of own tax revenue. During 2016-17 the percentage of own non-tax revenue against total revenue was 16.16%. The percentage of own non-tax revenue decreased to 8.20% of total revenue in 2017-18 against 7.35% in the case of own-tax revenue.

- 8.97** The total own revenue accounted for 30.38% of total revenue in the year 2016-17 which slid down to 15.55% in 2017-18. In the year 2015-16, the same was 98.06 % because of lower receipt of capital revenue.
- 8.98** As regards expenditure on core services as percentage of total expenditure it was 26.01% in the year in 2016-17. Higher expenditure upto 44.16 % in the year 2017-18 have been recorded.
- 8.99** It is interesting to note that while the percentage of expenditure on salary and wages of ULBs in Sixth Schedule Areas accounted for more than 50% in the year 2015-16 and 2016-17 it declined to 37.12 % in 2017-18.
- 8.100** The O.M expenditure was 12.22% of total expenditure in 2016-17. However, it rose to 37.12% in 2017-18.
- 8.101** The share of capital expenditure over total expenditure has shown a declining trend during the period from 2014-15 to 2017-18. In the reference year 2016-17, it was only 28.56 % of the total expenditure.

Table 8.31
Profile of Revenue and Expenditure accounts of ULBs
in Sixth Schedule Areas Assam 2017-18

| (In %) | | | | | |
|---------|---|---------|---------|---------|---------|
| Sl. No. | | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
| 1 | Own tax Revenue as % of total Revenue | 22.55 | 48.07 | 14.22 | 7.35 |
| 2 | Own non-tax Revenue as % of total Revenue | 28.88 | 49.99 | 16.16 | 8.20 |
| 3 | Total own Revenue as % of total Revenue | 51.43 | 98.06 | 30.38 | 15.55 |
| 4 | Expenditure of on core Services as % of total expenditure | 22.74 | 28.11 | 26.01 | 44.16 |
| 5 | Expenditure on Salary and wages as % of total expenditure | 32.93 | 54.56 | 53.82 | 32.10 |

| | | | | | |
|---|--|-------|-------|-------|-------|
| 6 | Expenditure on O. M. as % of total expenditure | 10.36 | 10.08 | 12.22 | 37.12 |
| 7 | Capital Expenditure as % of total expenditure | 53.77 | 32.28 | 31.00 | 28.56 |

Source: ACs of Sixth Schedule areas

Civic Functions

(i) Water Supply

8.102 Water supply in the ULBs under the Sixth Schedule Areas is quite dismal. Most of these ULBs do not have facilities for drinking water supply. The maintenance cost of Urban water supply is almost nil in each of the three Autonomous Councils. During 2016-17, the maintenance cost of urban water supply in Sixth Schedule Areas was only Rs.0.36 lakh. This amply exhibits the poor condition of water supply in ULBs under the Sixth Schedule areas, that, this is a core function and very vital utility service of the urban civic bodies needs no further emphasis.

(ii) Street Lighting

8.103 The newly established Municipalities in the Sixth Schedule Areas do not have adequate number of street lights. Augmentation of this facility is a felt need in respect of urban areas in the Sixth Schedule Areas. An amount of Rs.84.19 lakh in 2016-17 was spent against maintenance of street lights in Sixth Schedule Areas. This amount has been brought forward for the award period of this Commission applying 10% of annual growth rate.

(iii) Sewerage and Sanitation

8.104 As in the other parts of the State, the Sewerage system is totally absent in the urban Areas of the Sixth Schedule Areas. However, an amount of Rs. 73.59 lakh was spent in 2016-17 against conservancy and this figure has been projected for the years 2020-2025 assuming 10% as annual growth rate.

Maintenance of Community Assets

(i) Roads

8.105 The expenditure against maintenance of roads in ULBs in Sixth Schedule Areas was nominal during the period under study. In the reference year 2016-17, an amount of Rs.106.01 lakh was spent for the purpose. Surprisingly, the DHAC spent nil amount for maintenance of roads in 2016-17.

(ii) Storm Water Drains

8.106 Maintenance expenditure of storm water drains in urban areas of Sixth Schedule areas during 2016-17 was Rs.21.04 lakh. This expenditure in

respect of BTC and DHAC was very nominal. Expenditure was only Rs.3.92 lakh in BTC and Rs.4.25 lakh in DHAC in 2016-17. This figure has been projected for the period 2020-25 taking 10% per capita annual growth rate.

(iii) Burial and Cremation Ground

- 8.107** Astonishingly, it is observed that no fund was spent for burial and cremation grounds in KAAC and DHAC during the period under study. The BTC spent only Rs.0.87 lakh in 2015-16 for the purpose. As such, we may consider that maintenance expenditure for the purpose was almost nil during the period under study.

Capital Expenditure Water Supply

- 8.108** There is no provision of piped water supply in most of the ULBs within the Sixth Schedule Areas. The Commission recommends a grant of Rs.87.00 crore to ULBs where piped water supply schemes do not exist. ULB wise allocation of funds is indicated in **Annexure-8.11(C)**

Roads and Drains

- 8.109** For improvement of roads and drains in the ULBs the Commission recommends grant of Rs.3736.00 lakh. The ULB wise distribution of funds is given in **Annexure-8.6 and 8.12.**

Solid Waste Management

- 8.110** Considering the importance of S.W.M as being most vital to the hygiene and health of the citizens, the Commission recommends funds for procuring necessary tools for improving efficiency of the S.W.M. The funds will not be released to the ULBs which do not have landfill site as Commission considers dumping grounds as the prerequisite for solid waste management. Commission also has observed the practice adopted by some ULBs of dumping garbage on roadsides and urges that such practices should be stopped forthwith and concerned District Administration to allot suitable land on priority basis.
- The Commission also likes to recommend funds for improvement of landfill sites to those ULBs which have their own landfill site. The ULB wise detail may be seen in **Annexure-8.2 and 8.8.**

Improvement of Market Sheds

- 8.111** Small traders and growers often face difficulties in selling their produce in local markets for want of sheds particularly in the rainy season. The Commission considers the necessity of erecting market sheds and

recommends Rs.1140.00 lakh to the ULBs in the Sixth Schedule areas. The ULB wise allocation for the purpose is given in **Annexure-8.10**.

8.112 There is a need for parks and open spaces in every town. As such, the Commission recommends funds for development of parks as well as taking up plantation to make the town clean and green. An amount of Rs.1240.00 lakh has been recommended by the Commission in this regard. Funds for development of parks will not be released to ULBs not having requisite land. Town wise distribution of fund is annexed in **Annexure-8. 4**.

8.112 (a) Recommendation of fund against certain schemes for selected individual ULBs has been made as per **Annexure 8.13**.

Table 8.32
Projection of Receipts and Expenditures of ULBs in DHAC

| (Rs. in Lakh) | | | | | | |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Particulars | 2016-17 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| A. Receipt | | | | | | |
| i) Tax Revenue | 164.48 | 240.83 | 264.91 | 291.40 | 320.54 | 352.59 |
| ii) Non-Tax Revenue | 106.48 | 155.89 | 171.48 | 188.63 | 207.49 | 228.24 |
| iii)Total own Revenue (A) | 270.96 | 396.72 | 436.39 | 480.03 | 528.03 | 580.83 |
| B. Revenue Expenditure | | | | | | |
| iv) Salary and CPF Contribution | 489.94 | 717.31 | 789.04 | 867.94 | 954.73 | 1050.20 |
| v) Wages | 15.43 | 22.59 | 24.85 | 27.34 | 30.07 | 33.08 |
| vi) Others | 11.60 | 16.98 | 18.68 | 20.55 | 22.61 | 24.89 |
| vii) General Administration | 37.65 | 55.13 | 60.64 | 66.70 | 73.37 | 80.71 |
| viii) Operation and Maintenance | 55.80 | 81.70 | 89.07 | 98.78 | 108.66 | 159.53 |
| Total B | 610.42 | 893.71 | 982.28 | 1081.31 | 1189.44 | 1348.41 |
| Rev. Deficit (A-B) | -339.46 | -496.99 | -545.89 | -601.28 | -661.41 | -767.58 |
| C. Capital Expenditure | | | | | | |
| i) Purchase of Equipment for S.W.M | 0.00 | 90.00 | 90.00 | 90.00 | 90.00 | 90.00 |
| ii) Improvement of Landfill Site | 0.00 | 60.00 | 60.00 | 60.00 | 60.00 | 50.00 |
| iii) Conservancy | 0.00 | 44.00 | 44.00 | 44.00 | 44.00 | 44.00 |
| iv) Improvement of marketsheds | 0.00 | 42.00 | 42.00 | 42.00 | 42.00 | 42.00 |
| v) Cremation and Burial Ground | 0.00 | 0.00 | 50.00 | 50.00 | 0.00 | 0.00 |
| | 0.00 | 84.00 | 83.00 | 83.00 | 83.00 | 83.00 |
| vi) Water Supply | 0.00 | 84.00 | 83.00 | 83.00 | 83.00 | 83.00 |
| vii) Storm Water Drainage | 0.00 | 68.00 | 68.00 | 68.00 | 68.00 | 68.00 |
| viii) Town Hall | 0.00 | 341.25 | 341.25 | 341.25 | 341.25 | 341.25 |
| ix) Harijan Colony | 0.00 | 130.00 | 130.00 | 130.00 | 130.00 | 130.00 |

| | | | | | | |
|--|---------------|----------------|----------------|----------------|----------------|----------------|
| x)Green Wood Park | 0.00 | 56.00 | 56.00 | 56.00 | 56.00 | 56.00 |
| xi)Roads | 0.00 | 87.20 | 87.20 | 87.20 | 87.20 | 87.20 |
| xii) Different Schemes for individual ULBs | 0.00 | 0.00 | 0.00 | 0.00 | 25.00 | 25.00 |
| Total C | 0.00 | 1002.45 | 1051.45 | 1051.45 | 1026.45 | 1016.45 |
| D. Deffered Expenditure (Arrear Salary) | 0.00 | 0.00 | 100.00 | 100.00 | 150.00 | 260.00 |
| Total (B+C+D) | 610.42 | 1896.16 | 2133.73 | 2232.76 | 2365.89 | 2624.86 |

Table 8.33
Projection of Receipts and Expenditures of ULBs in BTC

(Rs. in Lakh)

| Particulars | 2016-17 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| A. Receipt | | | | | | |
| i) Tax Revenue | 88.86 | 130.10 | 143.11 | 157.42 | 173.16 | 190.48 |
| ii) Non-Tax Revenue | 178.89 | 260.89 | 286.98 | 315.68 | 347.25 | 381.97 |
| iii) Total own Revenue (A) | 267.75 | 390.99 | 430.09 | 473.10 | 520.41 | 572.45 |
| B. Revenue Expenditure | | | | | | |
| iv) Salary and CPF Contribution | 319.07 | 467.16 | 513.88 | 565.27 | 621.80 | 683.98 |
| v) Wages | 21.57 | 31.57 | 34.73 | 38.20 | 42.02 | 46.22 |
| vi) Others | 70.56 | 103.31 | 113.64 | 125.00 | 137.50 | 151.25 |
| vii) General Administration | 24.49 | 35.85 | 39.44 | 43.38 | 47.72 | 52.59 |
| viii) Operation and Maintenance | 69.83 | 102.23 | 112.45 | 123.70 | 136.07 | 149.68 |
| Total- B | 505.52 | 740.12 | 814.14 | 895.55 | 985.11 | 1083.72 |
| Revenue Deficit (A-B) | -237.77 | -349.13 | -384.05 | -422.45 | -464.70 | -511.27 |
| C. Capital Expenditure | | | | | | |
| i) Purchase of Equipment for S.W.M | | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 |
| ii) Improvement of Landfill Site | | 130.00 | 130.00 | 130.00 | 130.00 | 130.00 |
| iii)Conservancy | | 98.00 | 98.00 | 98.00 | 98.00 | 98.00 |
| iv)Improvement of market Sheds | | 94.00 | 94.00 | 94.00 | 94.00 | 94.00 |
| v)Cremation and Burial Ground | | 45.00 | 45.00 | 45.00 | 45.00 | 45.00 |
| vi)Water Supply | | 112.00 | 115.00 | 112.00 | 112.00 | 112.00 |
| vii)Storm Water Drainage | | 152.00 | 152.00 | 152.00 | 152.00 | 152.00 |
| viii)Town Hall | | 758.00 | 758.00 | 759.00 | 759.00 | 759.00 |
| ix)Harijan Colony | | 290.00 | 290.00 | 290.00 | 290.00 | 290.00 |
| x)Green Wood Park | | 98.00 | 98.00 | 98.00 | 98.00 | 98.00 |
| xi)Roads | | 112.00 | 113.00 | 113.00 | 113.00 | 112.00 |
| xii)Different Schemes for individual ULBs | | | | | 75.00 | 75.00 |

| | | | | | | |
|--|---------------|----------------|----------------|----------------|----------------|----------------|
| Total C | 0.00 | 2089.00 | 2093.00 | 2091.00 | 2166.00 | 2165.00 |
| D. Deffered Expenditure (Arrear Salary) | | 0.00 | 0.00 | 105.00 | 105.00 | 160.00 |
| Total (B+C+D) | 505.52 | 2829.12 | 2907.14 | 3091.55 | 3256.11 | 3408.72 |

Table 8.34
Projection of Receipts and Expenditures of ULBs in KAAC

(Rs. in Lakh)

| Particulars | 2016-17 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|--|----------------|----------------|----------------|-----------------|-----------------|-----------------|
| A. Receipt | | | | | | |
| i) Tax Revenue | 82.86 | 121.33 | 133.46 | 146.81 | 161.49 | 177.64 |
| ii) Non-Tax Revenue | 96.63 | 134.16 | 147.58 | 162.34 | 178.57 | 196.43 |
| iii) Total own Revenue (A) | 179.49 | 255.49 | 281.04 | 309.15 | 340.06 | 374.07 |
| B. Revenue Expenditure | | | | | | |
| iv) Salary and CPF Contribution | 593.51 | 868.96 | 955.85 | 1051.43 | 1156.57 | 1172.23 |
| v) Wages | 19.61 | 28.71 | 31.58 | 34.74 | 38.21 | 42.03 |
| vi) Others | 246.41 | 360.78 | 396.87 | 436.56 | 480.22 | 528.24 |
| vii) General Administration | 36.30 | 53.14 | 58.45 | 64.29 | 70.72 | 77.79 |
| viii) Operation and Maintenance | 280.12 | 410.11 | 451.12 | 496.23 | 545.85 | 600.43 |
| Total B | 1175.95 | 1721.70 | 1893.87 | 2083.25 | 2291.57 | 2420.72 |
| Revenue Deficit (A-B) | -996.46 | 1466.21 | 1612.83 | -1774.10 | -1951.51 | -2046.65 |
| C. Capital Expenditure | | | | | | |
| i) Purchase of Equipment for S.W.M | | 190.00 | 190.00 | 190.00 | 190.00 | 190.00 |
| ii) Improvement of Landfill Site | | 150.00 | 150.00 | 140.00 | 100.00 | 100.00 |
| iii) Conservancy | | 94.00 | 94.00 | 94.00 | 94.00 | 94.00 |
| iv) Improvement of market Sheds | | 92.00 | 92.00 | 92.00 | 92.00 | 92.00 |
| v) Cremation and Burial Ground | | 45.00 | 45.00 | 45.00 | 45.00 | 45.00 |
| vi) Water Supply | | 180.00 | 180.00 | 179.00 | 179.00 | 179.00 |
| vii) Storm Water Drainage | | 148.00 | 148.00 | 148.00 | 148.00 | 148.00 |
| viii) Town Hall | | 716.00 | 716.00 | 716.00 | 716.00 | 717.00 |
| ix) Harijan Colony | | 280.00 | 280.00 | 280.00 | 280.00 | 280.00 |
| x) Green Wood Park | | 94.00 | 94.00 | 94.00 | 94.00 | 94.00 |
| xi) Road | | 179.00 | 179.00 | 180.00 | 180.00 | 180.00 |
| xii) Different Schemes for individual ULBs | | | | | 50.00 | 75.00 |
| Total C | 0.00 | 2168.00 | 2168.00 | 2158.00 | 2168.00 | 2194.00 |
| D. Deffered Expenditure (Arrear Salary) | | | 180.00 | 150.00 | 150.00 | 200.00 |
| Total (B+C+D) | 1175.95 | 3889.70 | 4241.87 | 4391.25 | 4609.57 | 4814.72 |

N.B: Details of suggested amount have been furnished in *Annexure 8.1 to 8.13*.

Assessment of Finances of all ULBs in Assam

8.113 So far we have discussed the finances of ULBs separately for ULBs in General areas, GMC and ULBs in the Sixth Schedule Areas of Assam. Our next examination will cover the position of receipts and expenditure of ULBs in the whole of Assam.

8.114 The estimate of revenue of ULBs (103) in Assam was Rs.27435.36 lakh during 2016-17. It rose to Rs.39728.92 lakh in 2017-18 from Rs.31682.62 lakh in 2014-15. The total expenditures of all ULBs in Assam have been estimated at Rs.35731.93 lakh in 2016-17. It ranges from Rs.39311.12 lakh in 2014-15 to Rs.46249.52 lakh in 2017-18.

The total own revenue of ULBs in Assam was Rs.17189.26 lakh which is 62.65% of total revenue in 2016-17. The total own revenue of all ULBs in Assam rose to Rs.16684.59 lakh in 2017-18 from Rs.12160.01 lakh in 2014-15 registering an increase of 72.88%.

8.115 Table 8.35 reveals that the total revenue of ULBs in Assam as percentage of GSDP at current prices (net of Primary Sector) was only 0.17% in 2016-17 whereas, the percentage of total expenditure was 0.22% of GSDP at current prices. The revenue of ULBs in Assam ranges from 0.24% to 0.20% of GSDP at current prices during 2014-15 to 2017-18. The percentage of total expenditures of ULBs in Assam as percentage of GSDP at current prices oscillates between 0.30% and 0.24% during the period 2014-15 to 2017-18.

The percentage of own revenue of GSDP at current prices was 0.10% in 2016-17. During the period from 2014-15 to 2017-18, it was more or less static.

Table No. 8.35
Revenue And Expenditure of ULBs in General Areas,
Sixth Schedule Areas and GMC

(Rs.in Lakh)

| Sl. No. | Particulars | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|---------|---------------------------|----------|----------|----------|----------|
| 1 | Total Rev. of ULBs | 31682.62 | 22778.85 | 27435.36 | 39728.92 |
| 2 | Total Expenditure of ULBs | 39311.12 | 33764.51 | 35731.93 | 46249.52 |
| 3 | Total own Revenue of ULBs | 12160.01 | 15214.96 | 17189.26 | 16684.59 |

Source: ULBs and Directorate of Economics and Statistics, Assam

| As percentage of GSDP at Current Prices net of Primary Sector | | | | | |
|---|-------------------|------|------|------|------|
| 1 | Total Revenue | 0.24 | 0.16 | 0.17 | 0.20 |
| 2 | Total Expenditure | 0.30 | 0.23 | 0.22 | 0.24 |
| 3 | Total own Revenue | 0.09 | 0.11 | 0.10 | 0.09 |

8.116 A cursory note on the Table No. 8.36 shows the comparison of per capita revenue and per capita revenue expenditures of all ULBs in Assam from 2014-15 to 2017-18. It is observed that the per capita own revenue of all the ULBs in Assam during the reference year 2016-17 was Rs.496.57 against per capita revenue expenditure of Rs.718.00. The per capita own revenue increased from Rs.351.29 in 2014-15 to Rs.482.00 in 2017-18. The per capita revenue expenditure rose to Rs.935.30 in 2017-18 from Rs.661.10 in 2014-15. Both own revenue and revenue expenditure registered an increasing trend. However, revenue expenditure was much above own revenue showing a large revenue gap.

Table No. 8.36
Per Capita Revenue and Expenditure of ULBs in Assam

| Year | Own Revenue | | Revenue Expenditure | |
|---------|--------------------|---------------------------|---------------------|---------------------------|
| | Total (in Lakh) | Per Capita (in Rupees) | Total (in Lakh) | Per Capita (in Rupees) |
| 2014-15 | 12160.01 | 351.29 | 22884.54 | 661.10 |
| 2015-16 | 15214.93 | 439.54 | 22551.64 | 651.49 |
| 2016-17 | 17189.26 | 496.57 | 24854.17 | 718.00 |
| 2017-18 | 16684.59 | 482.00 | 32376.09 | 935.30 |

Source- Individual Report of ULBs

8.117 Let us compare the per capita own tax revenue and per capita non-tax revenue of ULBs in general areas with that of different Autonomous Councils of Sixth Schedule Areas. The table no. 8.37 indicates that per capita own tax revenue was the highest in GMC being Rs.535.13 in 2017-18, the DHAC the next highest per capita own tax revenue was Rs.284.61. The lowest per capita own tax revenue was Rs.63.60 only in KAAC. The per capita own tax revenue for all ULBs in Assam was Rs.249.95 in 2017-18.

8.118 The per capita non-tax revenue of ULBs was also highest in GMC being Rs.293.16, the next highest was in General Areas reporting Rs.222.86. The ULBs in KAAC reported the lowest per capita non-tax revenue of Rs.97.61 in 2017-18. The ULBs in Assam as a whole had a per capita non-tax revenue of Rs.232.04 in the same year.

The per capita total expenditure in revenue and capital was Rs.2158.99 for ULBs in KAAC which is the highest, the next highest was Rs.1499.12 against GMC. The lowest per capita total expenditure was observed against the ULBs in BTC which was only Rs.407.15. In respect of all ULBs in Assam the per capita total expenditure was Rs.935.30.

The large difference between per capita total revenue and per capita total expenditures suggests significant financial deficiency in ULBs in Assam.

Table No. 8.37
Per Capita Revenue and Expenditure of ULBs in Assam during 2017-18

(In Rs.)

| ULBs | | Per capita Own-tax Revenue | Per capita Non-tax Revenue | Per capita total Revenue | Per capita Exp ⁿ |
|----------------------------|--------------|----------------------------|----------------------------|--------------------------|-----------------------------|
| A.ULBs in General Area | | 146.50 | 222.86 | 369.36 | 638.89 |
| B.Sixth Schedule Areas | | | | | |
| i. | ULBs in KAAC | 63.60 | 97.61 | 161.21 | 2158.99 |
| ii. | ULBs in DHAC | 284.61 | 120.14 | 404.76 | 1129.39 |
| iii. | ULBs in BTC | 66.27 | 134.57 | 200.84 | 407.15 |
| B.GMC | | 535.13 | 293.16 | 828.29 | 1499.12 |
| Total ULBs in Assam | | 249.95 | 232.04 | 482.00 | 935.30 |

Source-Individual Report of ULBs

8.119 We shall now examine the profile of revenue and expenditure of ULBs in Assam. The table 8.38 shows that in 2017-18 own tax revenue as percentage of total revenue in respect of all ULBs in Assam was 19.65%. The GMC reported the highest percentage of 37.25% of own revenue as percentage of total revenue. It is lowest in the Sixth Schedule Areas being 6.98%. The ULBs in KAAC percentage of own revenue out of total revenue was only 2.56%.

The percentage of own tax revenue to total revenue of ULBs in Assam was 18.22% in 2017-18. The highest percentage was 39.37% against BTC, whereas, in case of KAAC it was 3.93%. The ULBs in general areas of Assam reported 19.16% of own non-tax revenue out of total revenue.

As far as expenditure on core services was concerned it was 12.91% of total expenditure in respect of all ULBs in Assam. The highest expenditure on core services out of total expenditure was found against ULBs in KAAC as 47.35% and the lowest 2.07% in GMC.

As far as expenditure on salary and wages of employees is concerned it was almost half of the total expenditures of all ULBs in Assam. While GMC spent 66.85% of total expenditure on salary and wages in 2017-18 the ULBs in BTC incurred an amount of 69.77% for the same purpose. The ULBs in DHAC reported expenditure on salary and wages as 5.78% only out of total expenditure which does not seem to be correct.

The expenditure on O.M was very low for all the ULBs in Assam except GMC which was 22.59% out of total expenditure. The ULBs in KAAC reported an expenditure on O.M as 1.32% only out of total expenditure of 2017-18.

All ULBs in Assam spent about 29.62% out of total expenditure for capital expenditure. The GMC spent only 10.56% for capital expenditure out of total expenditure. The highest capital expenditure was found against ULBs in DHAC being 53.77% and the next highest of 42.42% was observed against ULBs of general areas. On examining the profile of revenue and expenditure of ULBs in Assam Commission is of the view that there is an urgent need of rationalization of expenditures of ULBs in Assam.

Table No. 8.38
Profile of Revenue and Expenditure of ULBs in Assam 2017-18

(In %)

| Sl. No | | Gen. Area | KAAC | DHAC | BTC | Sixth Schedule | GMC | All |
|--------|--|-----------|-------|-------|-------|----------------|-------|-------|
| I | Own tax Revenue as % of total Revenue | 12.59 | 2.56 | 14.16 | 19.39 | 6.98 | 37.25 | 19.65 |
| II | Own non-tax Revenue as % of total Revenue | 19.16 | 3.93 | 5.98 | 39.37 | 7.78 | 20.41 | 18.22 |
| III | Total own Revenue as % of total Revenue | 31.75 | 6.49 | 20.14 | 58.76 | 14.76 | 57.66 | 37.87 |
| IV | Expenditure on core Services as % of total expenditure | 15.52 | 47.35 | 2.46 | 10.86 | 31.82 | 2.07 | 12.91 |
| V | Expenditure on Salary and wages as % of total Expn. | 38.32 | 22.11 | 5.78 | 69.77 | 32.10 | 66.85 | 47.43 |
| VI | Expenditure on O. M. as % of total expenditure | 3.022 | 1.32 | 3.22 | 5.08 | 2.22 | 22.59 | 9.71 |
| VII | Capital Expenditure as % of total expenditure | 42.42 | 21.31 | 53.77 | 11.69 | 28.56 | 10.56 | 29.62 |

Source: ULBs

Review of Fiscal and Financial Management

8.120 It is well known that the resource base of ULBs is very narrow in comparison to their needs. The financial status of ULBs in Assam is far from satisfactory. Not to speak of development activities even ULBs in Assam find it difficult to meet the salary burden of their employees. Most of the Municipalities are so poor that they have not been able to discharge their responsibilities in providing civic services. With the ever increasing growth of urbanization coupled with tremendous increase in floating population the responsibility of this institution has witnessed a manifold enlargement. At the same time, there exists a yawning revenue gap among the civic bodies. Some local bodies may exhibit a low level of revenue gap but this does not necessarily mean that such institutions are efficient or that their fiscal condition and performance are satisfactory. Similarly, a large revenue gap may not necessarily indicate that these institutions are inefficient. An account of the level of service delivery must be taken to assess the same.

8.121 The financial constraints of Municipalities mainly arise from the poor economic base and limited productivity of local taxes. The elected representatives as well as functionaries of ULBs are usually averse to imposing taxes and realization of tax revenue. The lack of control over expenditure and administrative deficiencies are the other two causes responsible for fiscal handicaps of ULBs.

8.122 Because of poor quality of service delivery by the Municipalities the residents are averse to pay higher charges. Due to poor financial condition the ULBs are not in a position to provide satisfactory services. It seems that this has lead to a vicious circle. The imposition of taxes and user charges has to be accompanied by discernable augmentation of the quality of services. So long as ULBs are in the State of low level equilibrium between revenue and expenditure, the vicious circle can only be overcome through larger devolution of resources from the State Govt. and the Central Govt.

The Extent of Financial Decentralization

8.123 Let us now discuss the extent of decentralization that has been achieved in the State. It is worth mentioning that complete devolution of 3Fs i.e. Function, Funds and Functionaries to the Local Bodies as per Schedule XI and XII of the Constitution are yet to be accomplished by the State Govt. of Assam. As a fall out of this the status of financial as well as functional autonomy in the State is quite skewed.

8.124 The extent of financial decentralization can be measured through three ratios-viz:

- a) Expenditure decentralization ratio that measures the percent of local spending to total State Govt. spending.
- b) Revenue decentralization ratio which measures the percentage of total Local Govt. tax revenue to State Govt. total tax revenue.
- c) The fiscal autonomy ratio that measures the percentage of locally raised revenue both tax and non-tax to total expenditure of Local Bodies.

We present the estimates of these three ratios in the table no. 8.39. It may be mentioned that due to dearth of reliable data, we are not in a position to cover entire local bodies in PRIs and ULBs and have to ignore PRIs.

Table 8.39
Extent of Financial Decentralization

| | (In %) | | | |
|--|----------------|----------------|----------------|----------------|
| Ratios | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
| (i) Expenditure Decentralization Ratio | 0.89 | 0.85 | 0.64 | 0.73 |
| (ii) Revenue Decentralization Ratio | 0.28 | 0.30 | 0.28 | 0.24 |
| (iii) Fiscal Autonomy Ratio | 53.13 | 67.46 | 69.16 | 51.53 |

N.B:

- (i) EDR – Percent of Local Spending to total State Govt. spending.
- (ii) RDR – Percentage of total local govt. tax revenue to State Govt. total tax revenue.

(iii) FAR – Percentage of locally raised revenue both tax and non-tax to total revenue expenditure of local bodies (ULBs).

8.125 A cursory note on the table 8.39 shows that instead of registering an increase in expenditure decentralization ratio overtime, it has decreased from 0.89% in 2014-15 to 0.73% in 2017-18. The EDR is very nominal which indicates that Govt. in the higher echelon has not been transferring more functions along with funds to the ULBs. The Revenue-Decentralization ratio has shown more or less a static position during the period under study. It implies that the ULBs have not been mobilizing enhancement of revenues from taxes which they have been empowered to levy. The Fiscal Autonomy Ratio has shown a somewhat declining trend over the period 2014-15 to 2017-18. The analysis suggests that decentralization of functions is not accompanied by a commensurate decentralization of revenues indicating that the ULBs are not putting in adequate efforts to augment their own tax as well as non-tax revenues. It is observed in the table that Revenue Decentralization is lagging behind expenditure decentralization. The gap between the two should be narrowed so as to raise the fiscal autonomy ratio to a reasonable level. It is desirable that a larger proportion of total local expenditure should be met by locally raised tax and non-tax revenue. It is also unrealistic to expect full matching of EDR and RDR in a federal set up. There is a need of adequate devolution of resources by the Govt. in the higher level to local bodies with a view to bridging the gap to a reasonable extent. Such devolution is necessary to improve the fiscal autonomy of local bodies so as to uplift them to the status of units of self-government.

8.126 The fiscal and financial management of ULBs encompasses following issues:-

- i. Internal Revenue Mobilization;
- ii. Expenditure Management;
- iii. Transparency and Accountability and
- iv. Additional Resource Mobilization.

Internal Revenue Mobilization

8.127 The paras 8.7, 8.22, and 8.35 depict the low base of tax and non-tax sources of revenue of Urban Local Bodies in general areas of Assam, GMC and that in the Sixth Schedule Areas of Assam. It is found that property tax is the single highest source of revenue in respect of all ULBs irrespective of location including GMC. The municipalities of General Areas and Sixth Schedule Areas realized 14.38% and 38.80% of own revenue from property tax during 2017-18. The GMC raised 19.01% of own revenue from the same source during 2017-18. The other sources had a comparatively lower contribution of tax earning for all the ULBs barring GMC. The GMC reported to some extent of higher revenue from non-tax sources also.

- 8.128** Mobilization of internal sources of revenue should be considered as the primary fiscal objective of municipalities in order to impart some level of fiscal soundness and flexibility to local finances. However, the Urban Local Bodies in Assam have not explored or put in adequate efforts to increase own sources of revenue. The collection of property tax being the major source of own tax revenue of ULBs is not encouraging. Non maintenance of holding register and non-updation of the same, non-revision of valuation of property, apathy of functionaries particularly the elected representatives have attributed to low level of collection of property tax. It is observed that a sizeable number of ULBs have not effected revision of property valuation since the last 20 years. Some of them have not made attempts to update the holding register.
- 8.129** The 13th Finance Commission recommended the West Bengal type of independent Valuation Board for all the States. In fact, many states like Tamil Nadu and Madhya Pradesh have constituted Boards of similar nature which are functioning quite well and their tax revision is reasonably regular. The Commission would like to recommend constitution of an independent valuation board in the same line of that of West Bengal and Tamil Nadu. The Municipal Act too should also incorporate similar provisions.
- 8.130** Some states have by law mandated Executive Officers of the ULBs to act as Valuation Officer in the interim period between two valuations and affect certain percentage of increase in property tax every year. The Executive Officers of Municipal bodies are empowered to act as Valuation Officers in interregnum period between two valuations. Because of non-revision of rates over decades collection of property tax remains stagnant. It is interesting to note that in certain cases, the amount of tax paid for a large old building is less than that paid for a smaller new structure due to non-revision of valuation of property. There is no difference of opinion regarding the need to revise property rates at regular intervals. However, at the same time it is of paramount importance that the collection machinery needs to be strengthened with modern technology, wide coverage of assesses and checks in tax evasion to augment own revenue of ULBs. Tax evasion, if not checked, is a disincentive to the law abiding tax payer.
- 8.131** It is already mentioned that the tax base of ULBs is very narrow. The Govt. should assign more sources of taxes to local bodies. For example, the Assam Municipal Act 1956 does not have provision for collection of Advertisement and Hoarding tax but GMC Act 1971 has made provision for collecting revenue on Advertisement and Hoarding tax by the GMC. Registration of birth and death has not been assigned to ULBs other than GMC. Business competition has pushed commercial companies to embark upon aggressive publicity campaigns using valuable public space and

skyline, often spoiling aesthetics of urban areas particularly after the hoardings fall into disrepair after natural wear and tear. There is no reason as to why ULBs should not regulate advertisements and erection of hoardings and collect revenues to augment the finances of local bodies. It is also equally essential that companies must be charged for removing damaged hoardings after the shelf life is over. There is a need to urgently amend the Assam Municipal Act 1956 to empower ULBs to impose and collect advertisement tax on posters and hoardings at rates decided by the Government.

The resource base of ULBs compared to their needs is so narrow that most of the ULBs are not in a position to pay salary to their employees regularly. Moreover, ULBs, in the course of their functioning are required to perform many tasks where professional and technical manpower support is essential. The State Govt. is contemplating to introduce a separate cadre for Municipal employees which will entail additional expenditure on part of the State Government. The resource base of ULBs needs to be aligned with their expenditure by creating more revenue generating sources, enhancing tax revenues and opening more opportunities for non-tax revenues. Urbanization and proliferation of real estate business are taking place at higher rate whereas municipal administration has failed to keep pace with the new development due to non-recruitment of professional and skilled manpower. The problem is likely to become more acute in the coming days.

- 8.132** The organizational set up of municipalities needs to be streamlined and also strengthened to cope up with the requirements of new and challenging demands for ensuring efficient services to citizens. Modern management techniques and skilled manpower is essential.

The Commission, therefore, recommends that a statutory autonomous 'Assam Municipal Service Commission' should be set up for streamlining the staffing pattern of ULBs besides, recruiting technical and suitable persons to municipal services. Such Municipal Service Commission exists in some states of the country.

Expenditure Management

- 8.133** All ULBs in Assam including the GMC have not adopted any scientific and codified approach for expenditure management. It has already been discussed in the foregoing paras regarding the shortfall of own revenue in meeting revenue expenditure. It is seen that salary and other establishment costs have taken the lion's share of revenue expenditure. Against the total own revenue of Rs. 7669.40 lakh the ULBs in general area incurred revenue expenditure of Rs. 13414.61 lakh in the year 2016-17.

The ULBs in Sixth Schedule Area spent Rs. 504.19 lakh as revenue expenditure against revenue receipt of Rs. 718.20 lakh in the same year. In the case of the GMC, the revenue expenditure was Rs. 9147.67 lakh,

whereas, the revenue receipt was Rs. 3008.80 lakh in the reference year 2016-17.

- 8.134** The Administrative Expenditure of ULBs in general areas in the reference year constituted 69.23% of the total revenue expenditure. During the same year the shares of Administrative Expenditures out of total revenue expenditure for ULBs in Sixth Schedule Area and GMC were 82.30% and 76.03% respectively. Among the Administrative expenditure the shares of salary and wages were predominant across all ULBs including the GMC. This suggests that only a meager margin is left for delivery of civic services. In such a situation, there is a strong need for expenditure compression and augmentation of revenue. It may be mentioned that ULBs staff strength is not adequate. With the increasing demand and responsibilities reduction in staff strength may not be advisable. Rather, there is a need to strengthen staff position and induct technical and skilled professionals in order to convert the ULBs into professionally run institutions.

Expenditure compression can be materialized albeit on a limited scale by going in for outsourcing in areas like solid waste management, street lighting, garbage clearance, parking lots etc.

Transparency and Accountability

- 8.135** There is no need to emphasize the importance of maintaining transparency and accountability in running the democratic institutions like ULBs. The main methods for ensuring transparency and accountability are following proper accounting practices, regular internal and external audits and social auditing. The ULBs are to maintain the accounts in format prescribed by CAG and adopted by Govt. of Assam. Unfortunately, most of the ULBs without exception have not been maintaining accounts as prescribed. The remarks and findings by CAG as well as Director Audit Local Fund in this regard have been amply described in Chapter 5 of this report.

Almost all ULBs either do not prepare annual budget or prepare unrealistic budgets. This may be ascribed to general apathy and also lack of capability. Further, these institutions do not maintain proper and up-to-date data base. It is well known that a sound data base is sine-qua-non for proper management of fiscal and other administrative aspects of ULBs. In the absence of non compliance of laid down guidelines transparency and accountability have not been achieved.

All public organizations and more so, the ULBs should have a regular internal audit system in place in addition to a sound monitoring and evaluation system which is absent in the ULBs. The ULBs should be equipped with computers, technical staff to achieve e-governance. The Local Self Govt. Fiscal Responsibility Act, 2011 needs to be effected in order to bring the financial administration of ULBs on right track.

Additional Resource Mobilisation

8.136 ARM encompasses the following:-

- a) Raising additional revenue from the existing sources.
- b) Borrowing.
- c) Public contribution of financial and
- d) Human Resources.

8.137 The existing tax base of ULBs is quite narrow. At the same time, ULBs have failed to exert adequate efforts to mop up existing resource base. The sizeable amount of arrears is a reflection of the apathy in collection of tax. It has been already discussed in the foregoing paragraphs regarding inadequate efforts of the functionaries as well as elected representatives of ULBs in collecting tax and non-tax revenue even from the existing sources. The ULBs are mostly dependent on Govt. grants and financial assistance from other agencies. It is also very much important that before thinking of raising the rate of tax and non-tax revenue priority should be given for arrear tax collection. Otherwise it may pose as a disincentive to law abiding tax payers. In order to improve the arrear tax collection the Urban Local Bodies may consider disconnection of water supply and electricity supply besides other civic services in conformity with legal provisions.

8.138 As regard additional resource mobilisation from the existing sources the steps mentioned below may be considered:-

- i. Tax defaulters who seek services like birth and death certificates, new water connection, clearance for construction etc should be asked to clear their tax dues prior to obtaining such facilities.
- ii. The names of defaulters of tax/fees their names may be displayed in prominent public places as done in other states.
- iii. Hotels and restaurants are to be fined for violation of waste disposal rule. This will help in maintenance of cleanliness and sanitation besides revenue generation.
- iv. Approval for new construction or changes in existing construction within the statutory urban area should not be given by Development Authorities without tax clearance certificates from the respective Municipalities. The Assam Municipal Act, 1956 should be amended to provide for appropriate fees for such construction to concerned ULBs.
- v. The rate structure of user charges levied by the ULBs should be revised at regular intervals to keep pace with inflation so as to recover operation and maintenance cost.

It is incumbent that the quality of service delivery must be improved to the satisfaction of the citizens if the ULBs desire to enhance user charges to meet the maintenance expenditure.

- 8.139** The ULBs must make all round efforts for better tax collection from the sources within their control. The property/holding tax is the highest source of revenue for the ULBs. But this source has not been tapped to full extent. The ULBs can improve their revenue collection from this source if the holding list is updated with GIS system of mapping properties. Moreover, there is urgent need for proper assessment and valuation of properties. Much discussions have taken place regarding shifting from the current Annual Rateable Value (ARV) assessment method to the Unit Area Method (UAM). This has not been adopted by majority of the ULBs. As a result, there is a huge loss of property tax revenue by the Urban Local Bodies. The Municipal Act, 1956 provides for revision of holding tax at regular intervals of five years. Most of the ULBs have not exercised this provision.
- 8.140** The GMC and GMDA simultaneously grant building permissions in Guwahati. In the case of other ULBs building permission is granted mostly by District Development Committee and in a few cases, ULBs issue building permission within their statutory area. The District Development Authorities do not share funds received from this source with ULBs. A provision is required to be made in the Assam Municipal Act, 1956 for sharing the funds received for granting building permission between District Development Authority and ULBs. The dual power of granting building permission should be gradually abolished in favour of ULBs in the spirit of the Constitutional amendment.
- 8.141** The ULBs including GMC can enhance their non-tax revenue from trade license fees by regularly revising rates and covering new enterprises in the booming and sun-rise areas. Trading enterprises like shopping malls, multiplexes, restaurants and eateries, marriage halls, nursing homes, hostels, laboratories are growing rapidly in the large urban centres. All such new trades should be covered in the schedule of taxes under Trade License Fees through appropriate amendment of the relevant Act and Rules.
- 8.142** Municipal markets are offered to lessees by inviting tenders. Adoption of e-tendering is recommended.
- 8.143** The Municipal Act enjoins ULBs to collect taxes on services they are mandated to provide. The Municipal Act empowers the Municipalities to levy taxes on latrines, water and lighting besides holding tax. Some of the ULBs have not taken initiative for collecting taxes for such services. The ULBs must enhance their finances by collecting on services they are providing.
- 8.144** The GMC collects taxes on hoardings and advertisements. But as there is no provision in Assam Municipal Act, 1956, the other ULBs do not collect tax on hoardings and advertisements. It is recommended that the State Govt. may amend the Assam Municipal Act, 1956 accordingly. Site for

Hoardings / Boards / Neon-Signs etc. may be allotted by open auction on e-tendering.

- 8.145** With the introduction of water meter, water charges can be collected from different type of consumers like domestic, commercial and industrial consumers at different rates. This would not only boost revenue of ULBs, but also help in controlling misuse of treated water. It is known that except GMC, no other ULBs providing piped drinking water have installed water meters against consumers.
- 8.146** The Eleventh CFC recommended that all the Govt. properties of the Central as well as State should be subject to the levy of user charges and it should be regulated by suitable legislation. Regarding the demand of the local bodies to permit them to tax the properties of the Central Govt., like any other property for supplementing their resources, the Eleventh CFC is of the opinion that the exemptions envisaged in the Article 285 of the Constitution is that in a federal set up, the property of one level of Govt. should enjoy immunity from taxation by another. Hence, the Eleventh CFC has suggested no change in line with Article 285 of Constitution. A new tax in the name of sanitation tax may, however, be levied on all Hotels, Restaurants, Schools, Private Hospitals and Nursing Homes, Recreation clubs, Marriage Halls and Gardens and Shopping complexes.
- 8.147** The growth in number of automobiles in urban areas has contributed to traffic congestion and air –pollution. A tax under Assam Municipal Act, 1956 on vehicles plying in municipal area can be considered for levy.
- 8.148** Adequate rules for Registration of Private Schools, Tutorial Institutions and Coaching Centre need to be put in place
- 8.149** Rules for Erection of Arches and setting up of Advertisement Board in Public Streets and Public places.
- 8.150** Rules for collection of taxes on Exhibition and Mela.
- 8.151** Rules for collection of registration fees from private Hostels, Home Stays and Paying Guest Home.
- 8.152** ULBs may be authorized to stop the supply of water and electricity of defaulters in payment of taxes/duties/fees.
- 8.153** Amnesty should not be granted to defaulters because it would discourage the bonafide tax payers.
- 8.154** The Commission recommends that for implementation of the above suggestions, necessary amendments be made in existing Act/Rules or if necessary new Acts/Rules be framed for the purpose.

- 8.155** Municipalities can levy track rent on optic fibre cables feeders on private parties as well as BSNL and all service providers. A minimum tax can be levied on cable T.V.
- 8.156** ULBs should give more emphasis for creation of revenue earning assets. Markets, Bus Stands, Parking lots, Marriage Halls etc may be income earning assets of ULBs.
- 8.157** The ULBs can generate additional resources from public contribution by adopting innovative methods. There is a need involving Urban dwellers through meetings and organizing citizen forums. The ULBs may invite people for ideas and support. For this purpose ULBs need to develop a faith among the Urban people with satisfactory service delivery.
- 8.158** The ULBs can take assistance from CSR, NGOs, charitable organisations, big Commercial and Industrial houses for creation of public utility services.
- 8.159** The State Govt. can only supplement and not substitute financial requirements of the ULBs. Financial dependence can only be at the cost of autonomy for ULBs. Therefore, ULBs must put in all efforts to augment their own resources.

Suggestions and Recommendations

- 8.160** To curb the mismatch between Revenue and Expenditure, efforts should be made to augment revenue and, at the same time ULBs should look into expenditure management by applying new innovative methods and taking concerted administrative steps in order to reduce the dependency ratio.
- 8.161** The Commission is of the view that there is an urgent need for rationalization of expenditure of ULBs in Assam.
- 8.162** The service delivery of ULBs in both General Areas and Sixth Schedule Areas has left much to be desired for.
- 8.163** It is learnt that every year there was a sizeable amount of arrears in property tax collection. This shows that all ULBs including GMC have not been making adequate efforts to gear up collection of property tax which is the single largest source of revenue for ULBs. It is advised that the ULBs should take all round effort to collect property tax and mop up all existing arrears.
- 8.164** The fiscal handicaps of municipalities mainly arise from poor economic base and limited productivity of local taxes. The elected representatives as well as functionaries of ULBs have shown reluctance in realizing taxes. This, coupled with the lack of control over expenditure and administrative deficiencies are the other two causes responsible for poor financial position of ULBs. The Commission therefore, suggests that the elected representatives as well as functionaries of ULBs should work in tandem and make sincere efforts to address these handicaps.

- 8.165** The factors mentioned above have led to a vicious circle. Because of poor quality of service delivery by the ULBs, residents are not willing to pay taxes. Due to poor financial condition of the ULBs, the ULBs are unable to provide satisfactory services. Imposition of taxes and user charges have to be invariably accompanied by discernible augmentation of the quality of services. The Commission is of the view that as long as ULBs are in the state of low level equilibrium between revenue and expenditure, the Central Govt. and the State Govt. will have to continue to devolve adequate funds to the Urban Local Bodies to overcome the vicious circle.
- 8.166** It is known that majority of the ULBs have not effected revision of property valuation since decades. Some of them have not even updated the holding register. This has naturally, attributed to low level of property tax collection. In this context, the Commission recommends that an independent valuation committee must be constituted along the lines of those in West Bengal and Tamil Nadu. The Municipal Act too should have enabling provisions and provide for periodic revision of taxes.
- 8.167** The Commission suggests that the tax collection machinery must be strengthened and reinforced by upto date technological support and trained manpower, and must widen coverage of assesees and have vigilant machinery to check tax evasion if, ULBs are to augment their own resources. If tax evasion is not checked the revision of tax rate will add extra burden to the law abiding taxpayers besides disincentivising them while others enjoy the fruits of freedom from tax net.
- 8.168** The Assam Municipal Act, 1956 must introduce rules for Registration to include Private Schools, Tutorial Institutions, Coaching Centre, Private Hostels Paying Guest Houses and such other Commercial set ups.
- 8.169** Due to the increasing waste generation and burgeoning costs for servicing the same , a new sanitary tax may be levied on all Hotels, Restaurants, Private Hospitals, bus stands, way side eateries , Nursing Homes, Recreation Centres, Eateries , Schools, Marriage Halls and Gardens and Shopping complexes, Exhibitions , Fairs Construction sites, etc .
- 8.170** The ULBs must enroll the support of NGOs, Social Organizations, big Commercial and Industrial houses for creation of public utility services.
- 8.171** In order to reduce dependence on funds and grant-in-aid from external sources, the ULBs have to put in all efforts for augmentation of their own resources and take appropriate measures for expenditure compression.
- 8.172** The State Government must implement the Local Self Govt. Fiscal Responsibility Act, 2011 in order to bring about financial discipline and accountability of the ULBs.

- 8.173** It is imperative that ULBs must have an internal audit system in addition to a well-established monitoring and evaluation system. The ULBs must adopt e-governance and train manpower to maximize their efforts towards ushering in good governance.
- 8.174** The Govt. in the UDD must introduce Bye-laws laying down tax rates for different categories of ULBs without further delay.
- 8.175** Govt. in UDD and T&CP needs to review and make appropriate provisions in Assam Municipal Act, 1956 for sharing the funds received from granting building permissions between District Development Authority and ULBs. Lack of funds is likely to render the District Development Authorities dysfunctional. The dual power for granting building permission should be gradually abolished.
- 8.176** The staffing pattern for ULBs is needed to be adopted urgently and Service Rules of employees of ULBs finalized without delay. A cut-off date needs to be fixed so that no appointments after stipulated date are regularized. No employment should be made without prior approval of State Govt. This is considered necessary to check profligacy and to ensure funds are earmarked for providing service to residents.

The Commission recommends that a statutory autonomous “Assam Municipal Service Commission” should be set up for streamlining the staffing pattern of ULBs, besides recruiting technical and suitable persons to Municipal Services.

- 8.177** The Assam Municipal Act, 1956 needs to be amended urgently to empower ULBs to collect tax on hoardings and advertisements.
- 8.178** For augmentation of revenue of ULBs and to control misuse of treated piped water, ULBs providing piped drinking water should install water meters against consumers.
- 8.189** ULBs should be authorized to levy fines and stop the supply of water and electricity of defaulters for timely payment of taxes /duties etc.
- 8.180** The organizational set up of municipalities need to be streamlined and strengthened to cope up with emerging challenges and demands for ensuring efficient services to citizens. For this, modern management techniques and skilled manpower is essential. As the disparate ULBs will not be in a position to usher the changes at their level, the Govt. in the UDD will have to play a pro active role in planning, sensitizing and empowering the ULBs to meet the challenges ahead.
- 8.181** The revision of tax by ULBs in Assam is very irregular which has a negative impact on the revenue realization by ULBs. The Commission,

therefore, recommends constitution of an independent valuation board in the same line of that of West Bengal and Tamil Nadu. The Municipal Act too should also incorporate provisions accordingly.

- 8.182** It is suggested that the State Government should constitute a Committee comprising of members from P&RD Department, UDD and Finance department to prepare Financial Rule and Financial Bye-laws governing collection of taxes, duties, cess etc. by the local bodies in Assam. Due to absence of such bye-laws the collection of taxes etc. by the local bodies in Assam has been badly affected and needs to be rectified on priority basis.
- 8.183** The Commission suggests that the local bodies in Sixth Schedule areas should follow the Financial and Accounting Rules of LBs in general areas in order to maintain uniformity and accountability until Financial Rule and Bye-laws are not framed.
- 8.184** The local body institutions in Sixth Schedule Areas need to have democratically elected bodies at PRI and ULB levels to benefit from the recommendations for grants of the Central Finance Commission and the State Finance Commission.
- 8.185** The rent for spaces in market sheds and buildings need to be revised at regular intervals of three to five years as per prevailing market rates. As per best practice models the room and the space in market sheds should be allotted only for a specific period through auction and concluded with a legal agreement with party concerned providing for periodic revision of rates and period of allotment. Regular collection of rent should be ensured and the defaulters should be evicted. A model agreement may be prepared and circulated by UDD to ULBs.
- 8.186** The Commission suggests that the necessary steps should be taken by the UDD, GDD and P&RD department to prevent overlapping of jurisdiction while issuing building permissions among the District Development Authority, ULBs and PRIs. The Commission also suggests to amend their Rules for breadth of the approach roads to ensure that fire brigades / service vehicle / traffic commute freely and unhindered.
- 8.187** Government has recently created services and posts of Administrative officer, Accountant and Computer operator to provide administrative support at ULB level. These need to be recruited and trained and posted as early as possible.
- 8.188** SFC should be constituted for a term of 18 months and there should be a permanent SFC Cell entrusted with the activities recommended by the Third Assam State Finance Commission vide Annexure-9.8.
- 8.189** Provision of Social Audit is essential for bringing about improvement of functioning of ULBs.

- 8.190** There should be provision for timely evaluation of execution of schemes by the local bodies in order to assess not only the output but also the outcome.
- 8.191** Local Body Ombudsman should be constituted for a group of districts to look into complaints of corruption and mal-administration against elected representatives as well as functionaries.

Local Body Ombudsman should be single member body appointed by a Committee consisting of the Chief Minister, the Speaker of the State Legislative Assembly and the Leader of the Opposition in the Legislative Assembly. The Ombudsman should be selected from a panel of eminent persons of impeccable integrity and should not be serving government official.

Release of Fund

- 8.192** The devolution of fund to local bodies consists of three components viz, (i) tax devolution to cover revenue gap, (ii) specific purpose grant to PRIs and ULBs and (iii) funds routed through concerned line departments for upgradation of infrastructures of local bodies. Fund is released after receipt of UC against the fund released earlier. Fund may be released to the UDD, GDD , P&RD and Finance who in their turn release directly to the Drawing and Disbursing officers as follows for the Local Bodies of General Areas as well as Sixth Schedule Areas:-

- (i) Chief Executive Officers of ZPs in the case of PRI.
- (ii) Executive Officer in the case of MBs.
- (iii) Commissioner, Guwahati Municipal Corporation for GMC.
- (iv) Concerned line Departments operates their Head of Account as per government procedure.
- (v) Finance Department of Government of Assam will directly transfer the fund to the Principal Secretary of respective Autonomous Councils viz. BTC, KAAC and DHAC pertaining to both SFC and CFC in the case of Autonomous Councils of Sixth Schedule Areas as per earlier procedure.
- (vi) Accountant General of Assam will accept the UCs as per GFR 19A prescribed by AG issued by the Drawing and Disbursing Officers as mentioned above.

CHAPTER - 9

Recording of Best Practices

- 9.1** A best practice may be a specific project, an innovative programme, or a policy reform which had positive impact on the performance of the local body institutions. Identification and documentation of such good practices will certainly encourage the implementing agencies to carry out their jobs effectively and efficiently. There is hardly any need to mention that all the PRIs as well as ULBs have been confronting with more or less identical problems. As such a shelf of good practices will be of much use for the local bodies by replicating a standard way of executing a scheme.

Rural Local Bodies

- 9.2** The 12th Finance Commission sponsored a study on best practices in different states through the National Institute of Rural Development. On the basis of this study the Central Finance Commission has suggested some best practices as follows:-
- a) Levy of certain major taxes and exploitation of non-tax revenue sources be made obligatory for the panchayats.
 - b) A minimum revenue collection from panchayat taxes be insisted.
 - c) Incentive grants be related to revenue collection.
 - d) Revenue transfer from the State to panchayats by way of revenue sharing/revenue assignment be made statutory.
 - e) Maintenance of accounts by PRIs be standardized.
- 9.3** In order to give cash awards to the best performing PRIs, the Panchayat Performance Assessment Committee should be constituted at State and district level. This Committee will identify a few parameters on good performance of PRIs. The probable parameter may be per capita tax revenue and non-tax revenue, percentage increase in tax revenue, per capita expenditure on civic services, records maintenance, use of e-governance etc. Parameters may differ among different tier of PRIs. The State Level Committee will select ZP and District Level Committee will assess the performance of AP and GP.
- 9.4** **“Amar Gaon Amar Achoni – An effort to institutionalize the participatory planning process in villages of Assam”**

Govt. of Assam has started the process of institutionalising the participatory Gaon Panchayat Development Planning Process under the title “AMAR GAON AMAR ACHONI” “OUR VILLAGE OUR

SCHEME”. Effort is to prepare an integrated / holistic integrated gaon panchayat development plan through direct participation of rural people with special thrust on creating basic amenities required for human development which will ultimately lead to attaining some of the Sustainable Development Goals. Strategy has been developed to capture the felt need of the people in a participatory manner every year on mission mode. Objective of the planning campaign is to institutionalise a participatory planning process at the grass root level by involving different stakeholders through different Participatory Rural Appraisal (PRA) exercises to capture the felt needs and requirements of the rural masses before presenting them in the Ward Sabhas and Gram Sabhas. Assam is one of the states in the country that came up first with the state specific guidelines for preparing the Gaon Panchayat Development Plan. The process and steps proposed in the guidelines were tested and validated at the field level with Gram Panchayat members, frontline workers, SHGs and villagers. Every step included in the guidelines were finalised after discussing with the different stakeholders in the field. In accordance with the State Guidelines, Planning Manual on Gaon Panchayat Development Plan (GPDP) was prepared both in English and Assamese languages. Every step in the preparation of the plan was tested in the field before incorporating in the manual. The whole process has been rolled out by SIPRD, Assam.

Many preparatory works have been done before preparation of Guidelines and Planning Manual. Development of each chapter of the planning manual through field validation process to identify the best possible approach and methods in the local context. SIPRD has developed more than 13000 Resource Persons, Field Facilitators and Mentors for the entire process. Till date its imparted training to 117888 persons in 1889 courses covering different clientele groups.

This process has been undertaken on campaign mode for 30 – 40 days from 12th May to 12th June 2018 in each of the 2200 GPs of the state covering 22000 wards or villages. Massive campaigns for awareness building among rural masses have been taken up in each of the 22000 villages/wards of the panchayats. The GPs arrange procession, by cycle rally, motor Cycle Rally, street Play etc. for creating the awareness among peoples. Field level participatory exercises for situation analysis and collecting of secondary information are taken up with the exercises like, Social mapping and resource mapping, Transact walks, Seasonal diagramming, Van Diagramming, Pair wise ranking matrix, Focus group discussions. These are simple exercises done by rural people to express their felt need.

The broad areas covered in the situation analysis are infrastructure and civic amenities, Education, Housing, Health, Agriculture, Social security,

Public distribution system, Social network for vulnerable groups, women and children, other marginalised sections. Door to door Household surveys are also conducted for collecting basic information. After the participatory exercises ward level draft status reports are prepared. The ward level draft status reports were placed in ward sabhas for prioritization and approval. The GP level status report is prepared by consolidating the approved ward level draft status reports and placed in the Gram Sabhas for prioritization and approval. The finalisation of the GP level plan is done as per the recommendations of the Gram Sabhas and available resources. After Project preparation, appraisal and approval by project expert committee the implementation of the plan starts.

Four Working Groups have been formed in each GP which act as the GP Plan Facilitation Team. The groups are - (a) Agriculture and allied sectors, (b) Poverty reduction and employment generation, (c) Health, education, Sanitation, drinking water and Nutrition, Women and Children, (d) Infrastructure and basic amenities.

Though the preparation of the gram panchayat plan has been taken up this year only response from the rural masses is indeed encouraging. Significant development observed are:-

- Rural masses have been exposed to participatory approach of development more particularly planning with annual flow of resources into the GPs. Villagers have now realised that planning is their right – they can plan for their own development by mobilising resources from different sources. Villagers have also realised the importance of nature bounty / common property resources for human development and accordingly prepare plan for their meaningful utilisation.
- People have become too possessive about the plan they have developed and started tracking the progress through participatory implementation and monitoring. They have enjoyed the process for identification of the problems along with their solutions leading to problem specific budgetary allocation. Most of the problems are related to health, education, drinking water, sanitation, nutrition, development of women and children etc.
- Participatory Rural Appraisal exercises done by the rural people highlighted mostly location specific problems and issues having a direct bearing on human development. This has helped to analyse disparity in the availability of basic amenities in different areas of the villages.
- Door to door household surveys also captured household based information relating to inter household disparity as far as human development is concerned.

- Different stakeholders involved in the participatory planning process including the facilitators for doing participatory exercises have formed the social capital for human development.
- Problems that remained dormant for long including problems relating to the development of women and children have come up due to massive participation of rural women in the process. Problems are relating to: Livelihoods, Toilet, Drinking water, Health Problem, Malnutrition, Child labour, domestic violence and women and children related crime.
- Multiple steps of the planning process has given chance to rural people to participate meaningfully. Participation in the Gram Sabhas has increased many folds. Panchayati Raj Institutions and departments have come closer to the people. This convergence has enhanced mutual understanding and raised the awareness level of the people about different programmes.
- This has also helped in proper identification of the problems and their meaningful solutions in sectors like drinking water, sanitation, health, development of children etc. Before introduction of participatory planning process plans were only infrastructure intensive, now they are human development intensive. Peoples participation in Ward Sabhas and Gram Sabhas increased as multiple issues can now be discussed in these sabhas with active participation of different stakeholders.
- Large number of grass root level community based organisations, social activists, women organisations have got a chance to participate in the planning process. They have started guiding rural masses in prioritization of the problems and their subsequent implementation. Active participation of grass root level women organisations / SHGs have ensured inclusion of their issues in Gaon Panchayat level plans – all the issues are human development related. All sectoral committees at the grass root level for human development have become active and accountable.
- People mobilised themselves around different issues and problems and created a pressure group for their solutions.
- Some problem relating to health, sanitation, safe drinking water and other social issues found solution through awareness camps, health camps etc. without any further support from schemes and programmes. Villagers have started taking responsibility for operation and maintenance of assets already created.
- People and panchayats in Gram Sabhas have identified certain activities to take up on own initiative during GPDP process. Some example:
 - Separate Health camps for children and baby.

- Domestic animal treatment camps.
- Identification of dropout children and reasons behind for taking special initiative to put them back in the school.
- Adult literacy sessions in the evening.
- Women adult literacy camps by involving educated SHG members.
- Mobilising rural people against domestic violence and other crimes against women.
- Identification women in distress for rehabilitation.
- Special training camps on changing mindset of rural youth for development.
- Talent hunting competition in the broad field of culture and sports.
- Identification of differently abled persons for rehabilitation.
- Identification of aged persons for taking special care.
- Legal awareness and guidance camps.
- Special drive for prohibition of liquor as a part of GPDP and imposition of fine in case of violation.
- Children Gram Sabhas for identification of problems relating to children for inclusion in GPDP.

SIPRD has developed software for tracking the process covering each step in GPDP for Monitoring and tracking the process. Support structure has been created from state to grass root level for making the process more successful.

It is expected that the Amar Gaon Amar Achari will institutionalize the participatory planning process in villages of Assam.

9.5 Policy Measures at the State Level:

- a) A database must be prepared and maintained on local revenue collection by Panchayats, preferably by a Fiscal Cell to be set up in a State level, in accordance with the recommendations of the 12th Finance Commission.
- b) All existing policies and legislations at the Govt. level on local taxation may be re-examined with a view to removing anomalies and practices undermining the system. This will require removal of upper limits on tax and restrictions on Panchayats on how to spend the money collected.
- c) Govt. shall closely watch that local taxes are reviewed and collected in time by Panchayats through adopting a campaign mode for the same. Omission or under valuation of properties, which renders much lower the effective property tax rates, should be addressed.

- d) Govt. shall train Panchayat elected representatives and officials in all aspects of tax estimation and collection.
- e) Govt. must refrain from giving exemptions from local taxes imposed by Panchayats, without consultation with them. The Panchayats should have power to levy taxes on Central Govt. assets except school buildings.
- f) Incentives for taxation must be given to Panchayats, if required in novel ways, such as prize schemes and matching funds. Such approaches recommended by State Finance Commissions should be seriously considered.
- g) Govt. may also examine the possibility of assignment of land revenue to rural local bodies to help them improve their finances.
- h) Rule may be framed empowering PRIs to impose Entertainment tax on Cable TV/DTH services or taxes realised by the State from these services should be shared with the Panchayats.
- i) Legislative measures may be initiated to declare rented properties owned by individuals as commercial one and for such rental, obtaining prior permission from Panchayats may be made compulsory for a stipulated fee with renewable every year.
- j) There should be provision for Agency Charge to be realised by Panchayats against all Central Govt. schemes executed wholly or partly by Panchayats. Government may take proper steps in this regard.
- k) Coaching Centres/Private Schools should be brought under commercial tax bracket of Panchayats.

9.6 Gram Sabhas:

- a) In order to deepen the opportunity for more participation of local masses in a transparent manner, State may consider strengthening Gram Sabhas at the level of each Ward, through appropriate legislative measures.
- b) The date, time and location for Gram Sabha meetings should be convenient to all participants. There should be enough publicity for Gram Sabha meetings through local media and local communication means. People attending Gram Sabha meetings should be encouraged to express their opinion freely, so that no single group dominates the proceedings. NGOs may be encouraged to promote awareness and people's participation.
- c) To sustain interest in Gram Sabha meetings, agendas must be circulated in advance. The Gram Sabha can be preceded with meetings of common interest groups, such as SHGs etc. Full disclosures of budgets and resources available for planning and implementation must be made.

- d) The GP Chairperson should be responsible for convening Gram Sabhas, with punitive measures of being disqualified in case of non-compliance. Relevant officers must be directed to attend Gram Sabha meetings without fail through administrative instructions.
- e) State Government should bring out policies and rules for conduct of social audit. Voluntary council of experts and eminent citizens can be constituted by Gram Sabhas or higher levels to evaluate the work carried out by Panchayats.
- f) In order to augment the Gram Panchayats Development Plan (GPDP) under Amar Gaon Amar Achari, extensive awareness programme and training to both elected representatives and Panchayat staff should be initiated.

9.7 Interface between Panchayats and NGOs:

- (a) Setting up parallel bodies in the functional domain of Panchayats through executive orders pose a serious threat to the full emergence of Panchayats as institutions of local self-Government. Parallel institutions created through scheme guidelines and by individual central ministries must be dismantled.
- (b) Any system designed for improving rural development delivery should be made accountable to the local community through the Panchayat. These bodies must, as a rule, be sub-committees of the local Panchayats so that they can draw up and implement need based local level plans.

9.8 Constructing a better system of unconditional transfers:

SFCs must be strengthened to ensure that they make meaningful recommendations. These are elaborated as follows:

- (a) Govt. should avoid delays in SFC constitution, their phased constitution, frequent reconstitution, delayed submission of reports and tabling of ATRs in the legislature. SFCs may be constituted at least two years before the required date of submitting their recommendations and these deadlines should allow the government at least three months' time for tabling the ATR, preferably along with the budget for the ensuing financial year.
- (b) SFC reports should be readily available to the Central Finance Commission, so that an assessment of the state's need could be made by the Central Finance Commission on the basis of uniform principles. As the periodicity of constitution of the Central Finance Commission is predictable, the State should constitute SFC accordingly.

- (c) SFCs must be constituted with people of eminence and competence with qualification and experience in the relevant fields.
- (d) The convention established at the national level of accepting the principal recommendations of the Finance Commission without modification should be followed at the State level in respect of SFC reports.
- (e) SFCs must clearly identify issues requiring action by the Central Government to augment the consolidated fund of the State and list them out in a separate chapter for the consideration of the Central Finance Commission.
- (f) SFCs may follow the procedure adopted by the Central Finance Commission for transfer of resources from the Centre to the State in respect of resources transfers from State Governments to local bodies. SFC reports should contain an estimation and analysis of the finances of the State government as well as the local bodies at the pre and post transfer stages along with a qualification of the revenues that could be generated additionally by the local bodies by adopting the measures recommended therein. Gaps that may still remain would then constitute the basis for the measures to be recommended by the Central Finance Commission.
- (g) While estimating the resources of the local bodies, SFCs should follow a normative approach in the assessment of revenues and expenditure rather than make forecasts based on historical trends.
- (h) A permanent SFC Cell should be created in State Finance Department to collect data constantly and make them available to the SFC as and when constituted.

In addition, while the actual modalities of the transfer should be left to the SFC, it is important that State government take necessary initiatives to compile basic information relating to fiscal, demographic and economic variables at Village, Intermediate and District Panchayat levels.

9.9 Capacity Building:

- (a) A State level Task Forces may be set up in the Department of Panchayat and Rural Development Department for the planning, monitoring and supporting implementation of the strategy at the state level.
- (b) Implementation at district / state level should be based on mapping of available capacities as per plans made by State Task Force.

9.10 Improving infrastructure at Panchayat level:

Gram Panchayats lack basic infrastructure in the form of office space. Increased responsibilities will require office space, meeting halls, storage

godowns, record rooms, libraries, housing for the computer centre, and the Village Knowledge Centre (Gyan Chaupal) and Village Resource Centre recommended for establishment in every Gram Panchayat by the high-powered National Farmers Commission, etc. The Working Group recommends that this requirement of Panchayats should be met in full from a basket of funding options including Central support so as to enable Panchayats to develop their own plans for infrastructure upgradation, tailored to suit their particular requirements, in consonance with certain minimum standards and requirements prescribed.

9.11 Specific Purpose Transfers:

Schematic fund transfers relating to specific functions transferred to Panchayats may be consolidated into block transfers to the Panchayats on the lines recommended in the Expert Group report on Planning at the Grassroots Level. There may also be some specific schemes aligned to the above under the state sector, which may be consolidated function-wise.

9.12 Ensuring Transfers to Panchayats without delay or diversion:

- a) The number of layers through which funds pass should be reduced. While funds to District and Intermediate Panchayats may be transferred through treasuries considering their small numbers, direct transfer of funds from State government to GP may be transferred through bank.
- b) While funds are transferred to Panchayats through treasuries, care may be taken to ensure that Panchayats do not suffer due to the ways and means problems of the State. Panchayats ought to be transferred funds on a monthly basis, or at the least every quarter and not be subject to ill timed expenditure cuts without notice.

9.13 e-Governance for all Panchayats:

The following activities need to be supported:

- i) Development of appropriate software for Panchayat activities and maintenance of a repository of software, including source codes,
- ii) Capacity building of elected Panchayat representatives and officials on IT use.
- iii) Building a vibrant net-community of Panchayats using the National Panchayat Portal
- iv) Content management for back-end and for State Panchayat Portals as a part of the National Panchayat Portal,
- v) Undertaking process re-engineering in consonance with activity mapping for functions transferred to Panchayats, for IT enabling,
- vi) IT based internal management and decision-making support systems for Panchayats, including the following:

- Accounts Computerisation, management of Panchayats' internal processes, Data collection on citizens natural resources and biodiversity. Panchayat members and staffing details. Availability of government and private infrastructure and village habitat planning.
 - Data sharing from existing databases at higher levels, such as the census, health related data, education related data etc., censuses, with the Panchayats.
 - Computerisation of local taxation and user charge collection systems in Panchayats.
- vii) Enabling Panchayats to better deliver its mandated services to its citizens through IT would include licensing and No objection certificates, house related services, grievances and petitions on civic services, implementation of schemes entrusted to the Panchayats.
- viii) Using IT for (a) electronic tagging and tracking of funds transferred to Panchayats through banks and treasuries from higher levels and (b) expenditures of Panchayats
- ix) Putting in place a simple e-procurement system in Panchayats, attuned to locally applicable laws and rules in this regard.
- x) Interventions should be designed to enable the Govt. to choose from a menu of options to suit their specific requirements. Panchayats could either purchase stand-alone computers either on an outright basis or on a regular annuity payment spread over 5 years. Outsourcing of e-Governance work by Panchayats is a suitable option for those Panchayats with smaller populations, which could enter into a service agreement with a CSC / HPTC / Knowledge Centre and outsource its e-Governance requirements to it.
- xi) It appears that most of the Local Bodies neither prepare budgets nor maintain vital records / registers as per rule. As such it is suggested that-

A. In respect of PRIs

Assam Panchayat (Financial) Rules, 2002 may be suitably modified to simplify maintenance of accounting system.

- Database of beneficiaries should be updated and validated regularly.
- All mandatory Committees need to be constituted.
- Internal control mechanism should be augmented by strengthening the system of inspection and supervision by providing required manpower and training to them.

- There should be regular inspection of accounts and internal audit to identify deficiencies.
- PRIs should invariably prepare their monthly and annual accounts to ensure transparency.

B. In respect to ULBs

- To replace cash basis of accounting by accrual system.
- Assessment and collection of revenue regime be strengthened to avoid loss of revenue and accumulation of arrear in collection of revenue.
- Put in place strong control & monitoring mechanism to avoid unfruitful expenditure and blockade of funds.
- Adopt the process of inviting tender / quotations in all cases of procurement of materials and stores etc.

C. In respect of Guwahati Municipal Corporation:

- The accounting system including the Cash Book & Ledgers should be fully computerized.
- Cheque payment should be abolished and replaced by NEFT/ RTGS.
- Software for Trade License also need to be introduced.
- POS machines to be introduced in all the zones and also for Trade License fee etc to minimize misappropriation/ temporary misappropriation.

Above all Training on relevant rules on accounts maintenance should be imparted to the personnel of PRIs and ULBs regularly so that they can handle the problems faced by them more efficiently.

9.14 Setting up intermediate Panchayat level Extension and Resource Centres:

The Ministry of Panchatai Raj, Govt of India has recommended the setting up of at least one extension centre at the level of each Intermediate Panchayat, so as to cater to the training requirements of all Panchayats within that area. Each Extension Training Centre would provide a space for training activities, hosting Field Resource Persons and for Panchayat members to conduct mutual consultations and networking. The Satellite training reception facility can be physically located at the Extension Resource Centre. Panchayat members would be facilitated for congregating at these resource centres for smaller level meetings and mutual support. Each Extension Centre would be staffed with a few resource persons who would provide technical support to the Panchayats, as follows:

- (a) An engineer to technically review Panchayat level infrastructure construction projects and provide support for preparation of estimates, procure tenders and monitor quality,
- (b) An accountant to assist Gram Panchayats to follow prescribed financial guidelines, to provide assistance where needed, and to collate Panchayat accounts at the block level for transfer to the district,
- (c) Social specialists, to assist Panchayats in conducting decentralized participatory processes for planning, mobilize the poorest and vulnerable groups to attend Gram Sabhas and Ward Sabhas.

Running of the Resource Centres could be organized either through (a) the district or Intermediate Panchayat (b) the SIPRD, supported by the district or intermediate Panchayat (c) a collective of the Panchayat members themselves, wherever such networks have been created and are strong (d) an NGO, associated with the Panchayat member network or Panchayat representatives.

Helplines are also proposed to be set up at social media platform to provide a speedy channel of clarification and information, to trained persons and link help seekers with providers.

Case Study

- 9.15** Ramsar village is a small village in Goalpara town at a distance of about 15kms from Goalpara town. The village is inhabited by nearly 90 households all belonging to tribal community. Under the guidance and leadership of GP president of Ramsar G.P. the villagers work hand in hand to keep the village clean and green. Every Saturday all women in the village come out of their households to sweep the roads and clean the drains. In front of every household there is a dustbin to place the domestic waste. Every household maintains a small flower garden in their backyard. The villagers develop a sense of community living and harmony. The President of the G.P informed that there is no dispute among the individuals. The entire environment of the village is peaceful and harmonious. Drinking alcohol and taking other narcotics are strictly prohibited in the village. The village has been conferred the award of the cleanest village of Assam by the GoI with a cash price of Rs.5.00 lakh.
- 9.16** Belona a lesser known village near Patacharkuchi in Barpeta districts sets example as first clean and green village in Barpeta district. It has drawn the attention of Prime Minister of India through the villager's collective effort in making their surroundings clean and green besides plastic free. The women folk clean their village twice a week. They also sweep the road connecting the village twice a day. The use of plastic is banned in

the village. If someone violates the rule a fine of Rs. 501 is imposed on such person. Moreover if someone is found drinking liquor, a fine of Rs. 1001 is imposed for such activity. The villagers try to preserve their traditional culture. They use steel tumblers in lieu of plastic glasses. Nearly 5000 saplings with proper protection have been planted in the village. Till date all households have own sanitation facility. The women of the village started making paper bags for use of the grocery shops thereby fetching some earnings.

- 9.17** The Goalpara Rural Road Division of PWRD has constructed rural roads applying innovative technique. It is the first time in Assam roads are constructed using plastic waste mixing with bitumen. In this process quantity of bitumen is less making the process cost effective. It makes quality of surface of the roads smooth and long lasting as a result maintenance cost of roads less. The process has reduced the plastic waste menace by converting the waste into wealth. It will certainly help the environment to become pollution free.

9.18 Mohanbari Gaon Panchayat Waste Management Project

Brief Overview of the Project:

Mohanbari Gaon Panchayat (Mohanbari GP) Solid Waste Management Project is in line with the vision of Cleaner and Greener India, set out by our Hon'ble Prime Minister under the flagship programme of Swachh Bharat Mission and Sustainable Development Goals. The Project has been initiated and executed by the Public Health Engineering (PHE) Department of District Administration of Dibrugarh under the guidance of Deputy Commissioner, Dibrugarh.

The primary aim of the project is to improve Waste Management, Sanitation and promote conversion of Waste into Resources. The Project is Assam's first Gaon Panchayat (GP) based Solid Waste Management Plant and the First Central Composting plant under Swacch Bharat Mission (Gramin). Mohanbari GP Waste Management Plant started with a vermicomposting plant in Manohari T.E. The project started on Dec 09, 2016 and became operational on May 23, 2019. It covers a total area of 15 acres.

Best Practice Adopted:

- i) **Door-to-Door collection of Garbage and Segregation at Source:** Dibrugarh Municipality Board collects garbage from door-to-door. Presently, the garbage is dumped at Landfill site in Maijan. However, a Pilot project has been undertaken to segregate waste at source in Ward no.4 and Ward no.22, which is then taken to a collection point for further segregation before taking non-biodegradable waste to the landfill site.

Alongside, route-mapping, assessment of garbage production and garbage collection has been taken up for all the wards. IEC activities under 'Swacchta hi Seva' Campaign have been taken up to make people aware about waste management and nudge them against plastic waste generation.

- ii) **Converting Waste into Resource:** The project has successfully completed conversion of Waste into Resource by vermicomposting of bio-degradable waste. Biodegradable waste is collected from household, mid-day meals centres and water-hyacinth from the cleaning of drains, which was otherwise dumped in landfills, enabling production of compost.
- iii) **Multi-Sectoral Convergence:** The project undertakes multi-sectoral convergence with many players: District Administration, Mahatma Gandhi NREGS for Road side plantation and beautification, Corporate Social Responsibility (CSR) funds provided by Numaligarh Refinery Limited (NRL), Civil Society NGO (Aagarh) and Tea Cultivation Industry, promoting Eco-tourism and converting Waste into valuable resources. The aim is to transform Mohanbari into a "Waste Free Zone".
- iv) **Self-Sustainable:** The plant is unique in the manner it seeks to achieve self-sustainability in operations. Most composting plants become economically unfeasible, due to the additional cost of Cow dung or feed stock. The Mohanbari Project to alleviate this issue has purchased 3 milch cows and leased for cultivation of nutritional cattle grazing grass for continuous feed of cow dung.
The project also includes Biofuel plant to be undertaken for construction, to produce Bio-methane to make the plant self-sustainable in energy needs and in time to come to supply it to the Mohanbari Gaon Panchayat area, to replace primitive cooking technology with environmental friendly and sustainable alternatives.
- v) **Local Employment Generation:** Assam State Rural Livelihood Mission has given livelihood to the unemployed women and organized them into SHGs to set up 10 Ward-wise Vermicomposting pits with sheds (4'x20') run by SHGs in each ward of Mohanbari GP and 100 individual household-operated vermincomposting facilities. Inclusion of women SHGs for the purpose of running ward level composting plants will help to empower women and organize them into financial units. There has been livelihood generation for nearly 250 unemployed youth within the project and 500 people under Mahatma Gandhi NREGS.
- vi) **Capacity Building:** Solid Waste Management under Swachh Bharat Mission (Gramin) was an entirely innovative concept for the

people of the Mohanbari GP. Tackling the lack of awareness, the PHE Department organized extensive awareness campaigns in the entire GP and organized special Gaon Sabhas, wherein they were explained the importance of reducing plastic waste and how to manage their waste better. They were taught about different kinds of waste, segregation of waste at source and vermincomposting, to utilize the biodegradable household waste; and reuse the plastic waste. It had resulted in decrease in waste generated and wastage of food, and in polybags and polythenes used.

vii) Integrated Organic Hub and Promotion of Eco-Tourism: The Mohanbari Project also promotes diversification via Horticulture with land being planted with fruits and flowers. This also increases the diversity of the material for pre composting, enriching the compost that is thus made. It will help in realizing the need of a flora culture in Dibrugarh. It will provide the flowers to the Dibrugarh Town which presently lacks many avenues, creating a good business opportunity and alternate sources of revenue. The plan envisages developing a Butterfly habitat in the Mohanbari Project area.

Monetary Benefits:

It entails five sources of revenue- Compost from vermicomposting facility, to promote organic farming; Milk from the milch Cows which have been purchased for the cow-dung; Mushroom cultivation; Recycling of Non-biodegradable dry waste; Eco tourism and Horticulture, which is being developed as part of the project. Banana trees have also been planted, providing for a good source of feed for composting as well as economic resource. The products marketed so far have been 320 kgs of compost which has been marketed as SBM Gold after cycle of composting, and 1745 litres of Cow Milk, 210 pots with homemade compost are also marketed. The production of Mushrooms and flowers is in line.

Plan for Expansion:

Today, the project following an expansion of the composting facility constitutes the Vermicomposting Site at Manohari Tea Estate, a Central Vermicomposting Pit, 10 Vermicomposting Pits with sheds (4'x20') run by SHGs in each ward of Mohanbari GP and 10 individual household-operated vermicomposting facilities. These will be modelled as Zero Waste Households. Furthermore, expansion of the project is been taken up by looking for purchase of a Bioneer Composting Machines to increase the capacity of processing of waste. Nearly 4 metric tonnes of waste generated by Central Kitchens for Mid-day meals for 484 schools will be used for Composting from October. Alongside, Water-hyacinth

collected while cleaning of drains is also used for pre-composting. Alongside, the segregated organic waste of the Municipality area is now being routed towards the Composting plant.

Similar project is now being promoted for adoption by several Women SHGs in different GPs, Tea Estates and in-house composting units is being developed and promoted. Initiation of adoption of in-house composting is being done by government officials to lead the effort from the front by transforming their households as Zero Waste Households. The project aims to convert the field of Solid and Liquid Waste Management into Solid and Liquid Resource Management.

9.19 Setting up of GIS-LABORATORY in SIPRD, HQ, Khanapara

Introduction

With the increasing need and demand of GIS based activities covering capacity building, research and consultancy services, it is proposed to setup GIS-Laboratory at SIPRD, Assam under the RGSA by establishing a modern GIS lab with all advanced facilities. The intake capacity in the GIS Laboratory is proposed for 20 trainees at a time.

Objective

- To establish the GIS laboratory to accommodate at least 20 participants at a time.
- To equip the laboratory with advanced hardware, software facilities.
- To conduct regular skill development programme on application of GIS for rural development programmes.
- To impart training on the application of GIS covering govt. functionaries.

Setup Plan

In order to setup the GIS laboratory in reference to the objectives set, the development of existing infrastructure will be required which would include minor civil & electrical works besides procurement of required hardware & software for making the system functional. The plan for establishing the GIS laboratory include the following components:-

Setup of the laboratory

The space required for setup of the GIS laboratory is already available with the Institute. However, to convert the specific building space as GIS Lab, this would require some civil and electrical works besides furnishing and interiors to maintain the state of the art in the GIS-Lab. The cost estimate on the above has been estimated at Rs.10.00 lakhs.

Hardware

In a view to cover 20 participants at a time, the computer and other hardware requirement have been worked out. These include Computers,

Mobile GPS, GPS, Scanner, Plotter, Colour Laser Printer etc. The cost of the hardware requirement is estimated at Rs.10.00 lakhs.

Software

The software requirement includes 10 user license versions of ArcInfo, ERDAS, Antivirus software. The estimated cost of the software is Rs. 75.75 lakhs.

9.20 Water Purifying plant at Kadong GP:

The 79 no Kadong GP under Mandia Development Block of Barpeta Zilla Parishad has implemented a scheme under 14th finance commission for the year 2015-16 and installed a water purifying plant for the benefit of the people of five villages under the panchayat. The estimated amount for the scheme is Rs.7.00 lakh (1st instalment). The estimate for the project was framed by technical staff of Mandia Development Block as the demand for pure drinking water in the GP was an urgent need for the people. The Panchayat has branded the purified water under the name Beki Aqua and stored the water in 20 litre jar for domestic as well as commercial use. The people of the panchayat buy the 20 litre water jar at Rs 20. This has greatly benefitted the people as the use of pure drinking water in their daily life is most essential and using the pure drinking water has also lowered the spread of water borne diseases among the people. The Panchayat has also able to generate their income through selling of the water to the people directly and through the market.

9.21 Gram Panchayat Development Plan

Best practices-Water Harvesting:

The village Bherakuchi pothar is situated in the foothill of Dhumra hill. From long time villagers have been suffering from lack of pure drinking water as the water in the tube wells contains iron. The villagers used to fetch their daily water from the spring in the hill top. But very often, it gets deteriorated particularly during rainy season and the approach road becomes unusable due to heavy rain and hence the lives of the villagers become miserable. But Mr. Raju Pator, an active ward member of Dhupguri GP has shown good practice by constructing water reservoir and supplying spring water through pipe line by utilising 14th Finance Commission award money. Raju conceived a plan to supply drinking water from a natural water source up in the hill to his village. He submitted a scheme of Rs.1.00 lakh to construct three water tanks in the public places and a water tap in the road side under 2015-16 financial year. After the approval of his scheme in the gram sabha and the technical sanction by concerned department the work started and they used some

pipes left unused by public health department. After the connection of the water source to the tanks by pipes now the villagers are happy to get non-stop water supply 24 hours a day. This helps the villagers tremendously as their valuable times are also saved.

9.22 Construction of Water Storage tank in a Charaibahi School:

Charaibahi GP is under Kopili Development block of Morigaon district. In this Gaon Panchayat a very well known school, Sankardev Sishu Bidya Niketan is situated. The number of students in this school is around 1200. However, the infrastructure of this school is not up to the mark and the students face many problems during the stay in the school. The guardians frequently discuss the problems their children face in the school, particularly drinking water, separate toilet for girls and boys etc. The school is a private one so they are not entitled to avail the facilities of the government schemes. The village people are also aware of the problems faced by the students. So they decided to discuss the matter in the ward sabha as nowadays the PDP is the best way to solve the felt need of the village people. Accordingly, the matter discussed in the ward sabha and a proposal for drinking water and toilet was submitted at the Gaon Panchayat. Fortunately the drinking water scheme was approved by the Gaon Sabha and a sum of Rs. 2,52,543 was sanctioned under 14th FC for the year 2015-16. With this money the Panchayat implemented the construction of the water tank for drinking water which is already completed. For these initiatives by the Panchayat and the village people the students of the school are getting much relief from the difficulties they faced.

9.23 Solar lamp project by Ejarbari GP:

The Ejarbari GP of Morigaon district covers seventeen revenue villages. As per 2011 census the Panchayat has a total population of 9388. The Ejarbari Panchayat is situated about 8-10 kms from the high way. Though agriculture is the main source of income of the villagers, nowadays many people are doing job in the nearby Morigaon town or Jagiroad town. The basic problem they have been facing is lack of electricity in the public places under the Panchayat. The matter was discussed in the ward sabha and a proposal was placed in the Panchayat. The gaon sabha approved the scheme after the survey and as per felt need of the people 31 places under the Panchayat was identified for installation of the solar lamps. An amount of Rs. 25,000 per installation was sanctioned under the FFC grant for the year 2016-17. The lights are automatic in nature as they burning the evening and goes off in the morning.

The impact: After the installation of the solar lamps in the public places like School, Namgarh, Community hall, Market place, Library etc., the people from the villages are very much happy as they can come out of their home at 8 or 9 pm also which was not possible earlier. Patients can come to pharmacy or seek a doctor at late night also. One important development is that the menace of thief is minimised after the coming of lights-one villager equipped.

9.24 Construction of Market Sheds with Sanitary and Drinking water facility at Manaha GP:

The Manaha GP has implemented a scheme of construction of Market shed with sanitary and drinking water facility at the GP office campus. The sanitary system is yet to complete but the drinking water is available due to installation of a hand pump and sand filter. People of the nearby area and the market shed owners use the hand pump for their daily need. The GP has decided to implement the scheme under 14th FC grant and the amount used was Rs. 3,90,000.00 under 2015-16 financial year. The GP has implemented the scheme with a view to increase the own resource for the GP. Now the rooms are rented out to local youth for various business activities. The drinking water is also used by people from nearby area and the restaurant owners of market shed. The unemployed youth of the area are getting a chance to start their enterprise at reasonable rent and the GP is also increasing their revenue earning from this scheme.

9.25 Construction of Karbi Samsan Ghat:

The Hatiutha Hill area of Manaha under Mayong Development Block is mainly inhabited by Karbi people ST(P) from long back. The people are simple in their lifestyle and love nature from heart. They want to stay most of the time doing work related to nature only, like fishing or in their respective crop fields. They avoid cutting trees as it has adverse impact on nature. As the population increases with time their problems are also increasing. One of such problem was not having a permanently demarcated cremation ground. Earlier they used to cremate a dead body in any place of their choice in a wide area. They faced problems as the area is covered with jungles and people could not take rest in the area as there was no resting shed or safe place.

The felt need of the people was to have a demarcated area which should have a boundary wall, a gate and a shade where people can take rest during cremation. Accordingly the people of the 2 no ward prepared a proposal and submitted to Manaha GP. The Gaon Sabha approved the proposal and sanctioned an amount of Rs. 6,40,000 under 14th FC in the financial year 2015-16.

The impact: After completion of the scheme of the people of the area are very much happy. Now they need not go here and there for cremation of their near one and cremate under a tinned roof house and in a permanent structure. This has minimised the use of tree branch for making the structure. Now they only need firewood for burning dead body. This has minimised the use of trees. As the cremation ground is covered the people can stay safe and the burning process continues even in rainy days. The family member and the relatives can take rest in the rest house within the boundary of the area. This has greatly benefitted the local people of the Hatiutha hill under Manaha GP.

9.26 Construction of Market Complex at Jania G.P:

By using the funds under 14th FC, the Jania GP, under Mandia Development Block and Barpeta Zilla Parishad decided to construct a market complex in the campus of Jania G.P in the financial year 2015-16. A provision to construct a latrine and urinal also proposed in the plan and for this a sum of Rs. 14,64,900 was sanctioned.

After completion of the complex the shops are rented out to private parties for commercial shops etc. By this way the GP has been successful to earn finance which is very much helpful in strengthening the resource position of the Panchayat.

9.27 Best practice under GPDP

A Maternity ward at Bekajan Mini PHC:

A long felt need by the people living under the 90 no. Kakodonga Bekajan Gaon Panchayat under Titabor Development Block of Jorhat district has come into reality after the construction of a Maternity ward building at Bekajan Mini Primary Health Centre. The building has been constructed under the 14th FC fund for the year 2015-16.

The village people of this area have already heard the name Amar Gaon Amar Achoni, which is the new policy of the Government, the GPDP is currently under way which has given the power to the people living in the village area so that they can select and prepare their own plan of development.

The Bekajan Mini PHC has been rendering its services to about 1991 families residing in the fourteen villages under its jurisdiction. The rate of child birth is about 6 per month and the patients use to go to Borhola, which is 13 kms away for better treatment and delivery. There are only four Asha workers in the villages who cannot provide service to all the people of this remote village. Situated in the Assam Nagaland Border, it

was the most urgently felt need and therefore selected by the ward sabha and later on by Gaon Sabha on priority basis.

After completion of the maternity ward, it is hoped that the villages will get benefit from the Maternity room attached with the Bekajan Mini PHC. It is expected about 80 women of these villages will get benefit from this new Maternity ward and they need not have to go faraway places for treatment.

Urban Local Bodies

9.28 The 13th Finance Commission sponsored a study on best practices in urban areas and presented the same in their report. Some of these were:

- i) Maintenance of municipal finance statistics.
- ii) Resource mobilisation.
- iii) Expenditure compression through outsourcing/ Public Private Partnership (PPP).
- iv) Adoption of accrual accounting.
- v) Delegation of funds, functions and functionaries.
- vi) Transfer of funds from Govt. of India/ State Govt.
- vii) Accountability of local bodies to the citizen's charter.
- viii) NGO's participation
- ix) Slum Development.

9.29 The State Govt. should incentivise ULBs for good governance and service delivery. The GoI since 2010-11 has introduced a scheme giving cash awards for three best performing ULBs. The State Govt. is to select the best performing municipalities on the basis of their performance as per certain parameters. These parameters are:

- a. Timely submission of utilization certificate.
- b. Initiatives taken for augmentation of own sources of income.
- c. Timely submission of budget.
- d. Audit compliance.
- e. Environmental measures.
- f. Special initiatives in sanitation and S.W.M.
- g. Collection of user fees and
- h. Implementations of projects in PPP mode.

9.30 The State may commence the practice of system of official records at district level, which would be useful for district level planning, with supporting empirical data, and for obtaining better outcomes.

The outcome review of the government schemes should be on a continuous basis, with appropriate systems established, and

organizational responsibilities specified. At the end, a more strategic view of given scheme can be taken.

States will increasingly need to adopt many of the supplementary statements provided by the Union Government when it presents its annual budget. The State can use the methodology of the Union Government in preparing such statements, but will need to modify them to suit their own context and policy objectives. It is in this context, consider including a tax expenditure statement in its budget document.

SFC strongly urges to examine the reasons for huge variations between Actual and Revised Expenditure on CSS, and initiate requisite corrective measures.

An Inter-Departmental task force be set up, led by the Finance Department, to obtain maximum leverage from the CSS for the State. It would be essential to set accountability for enhancing this leverage, and to set benchmarks.

The formation of new SPEs, including partnerships with other public and private sector organization, be undertaken in a professional manner, with due regards to the commercial viability, appropriate technological choices, human resources with requisite skills and sound governance structures. Without such professional approach, the State competitiveness and its ability to deliver key public amenities and services would be adversely affected.

Establishing a State Level Urban Shared Services Centre (USSC) to provide technological support and expertise to urban local bodies to help improve their delivery of public amenities and services. This will not only reduce burden on the local municipalities and help them working with the limited capacities, but facilitate enhancing their focus on critical issues of planning public amenities and in delivery of urban services.

An integrated website for Directorate of ULBs having gateway/link with all ULBs is likely to be helpful in placing all relevant developments of ULBs, such as, function wise information about all departments and state and other bodies involved in performance of different activities of the same function, related initiatives taken by the Central and the State Government, best practices followed in other ULBs in the State or across India or Globe, and the like. Also, placing all related instructions/notifications etc., with a clear set of SOPs to be followed by the ULBs for implementing the same could be helpful in making the communication effectively reach the ULBs. A gateway for queries by ULBs to the Directorate and set of FAQs may reduce the burden of one to one interaction on the Directorate at many occasions.

State government to undertake a technical review of its budget forecast practices and to regularly evaluate reasons for the fiscal marksmanship record exhibited by disaggregated revenue and expenditure categories in the State budget as well as those of the ULBs and PRIs.

A database be created at the State Level (giving access to all ULBs) about all the heads under which tax may be collected along with their rates and manner of collection including the list(s) of license fee under various Bye Laws with clear guidelines about the coverage of assesses and potential tax or fee which can be collected.

The property survey of entire urban may be done at the State Level for all municipal areas, so that efficiency, central database and economies of scale may be achieved. State may look for appropriate technology to use for the purpose, keeping in view its budget constraint. Also, at the State level, a mechanism should be devised to develop third party information relevant for property tax collection. Alternate avenues may be explored for creating or updating such database by rationalizing the property data received available with some other departments like electricity utilities.

A special task force be set up to converge the Central and the State schemes in terms of activities to be undertaken under these schemes with reference to the specified function area (such as health or water supply or sanitation), the outcomes expected and funds, human resources and technology base available for such activities.

Efforts should also be made to consolidate the various schemes, particularly state schemes which are large in number. Many schemes have same or similar objectives, some of the schemes date back to 20-30 years and needs to be reviewed in terms of relevance. Minimizing number of schemes would save funds and give more clarity regarding the expected outcomes, and would make the convergence easier.

Appropriate measures should be taken for recording and management of cash, bank accounts, assets and properties of the PRIs. One bank account in place of multiple bank accounts, maximum limit of keeping cash in PRIs, maintenance of asset and property register (preferably using respective e-suit applications) can bring manifold increase in revenues of the PRIs. A time bound execution of required directives and completion of related records is suggested.

A programme may be designed for community service by the college or university students for at least 1 month or 2 months out of 3 year or 2 year tenure were they can get engaged with the ULBs or RLBs. This will fulfil twin needs of sensitizing the children towards the needs of rural

areas and making available assistance to the RLBs from educated resources. The programme however needs to be designed keeping in view the factor that the RLBs get this assistance throughout the year and the students are to do the participation for a month in the year.

Appropriate measures should be taken by the State in consultation with the DALF and C&AG to enhance the audit capacity of the departments so that the appropriate coverage and timeliness of audit may be ensured.

A onetime exercise may also be done to close the long pending audit observations within a given time frame, preferably within 1 year from the acceptance of the SFC's report.

9.31 To provide for the aspirations and needs of the citizens, urban planners ideally aim at developing the entire urban eco-system, which is represented by the four pillars of comprehensive development viz. institutional, physical, social and economic infrastructure. This can be a long term goal and cities can work towards developing such comprehensive infrastructure incrementally, adding on layers of 'smartness'.

9.32 Some typical features of comprehensive development in Smart Cities are described below.

- i) Promoting mixed land use in area based developments—planning for 'unplanned areas' containing a range of compatible activities and land uses close to one another in order to make land use more efficient. The States will enable some flexibility in land use and building bye-laws to adapt to change;
- ii) Housing and inclusiveness-expand housing opportunities for all;
- iii) Creating walkable localities—reduce congestion, air pollution and resource depletion, boost local economy, promote interactions and ensure security. The road network is created or refurbished not only for vehicles and public transport, but also for pedestrians and cyclists, and necessary administrative services are offered within walking or cycling distance;
- iv) Preserving and developing open spaces - parks, playgrounds, and recreational spaces in order to enhance the quality of life of citizens, reduce the urban heat effects in Areas and generally promote eco-balance;
- v) Promoting a variety of transport options - Transit Oriented Development (TOD), public transport and last mile para-transport connectivity;
- vi) Making governance citizen-friendly and cost effective - increasingly rely on online services to bring about accountability

and transparency, especially using mobiles to reduce cost of services and providing services without having to go to municipal offices. Forming e-groups to listen to people and obtain feedback and use online monitoring of programs and activities with the aid of cyber tour of worksites;

- vii) Giving an identity to the city - based on its main economic activity, such as local cuisine, health, education, arts and craft, culture, sports goods, furniture, hosiery, textile, dairy, etc;
- viii) Applying Smart Solutions to infrastructure and services in area-based development in order to make them better. For example, making Areas less vulnerable to disasters, using fewer resources, and providing cheaper services.

Case Study

9.33 Guwahati Smart City Mission:

The Guwahati Smart City Mission was constituted under the Companies Act 2013 on 11th May, 2016 in the sharing pattern of 50:50 between Govt. of India and State Govt. and Rs.189.00 crore released by GoI and corresponding share of Rs.189.00 crore was released by Govt. of Assam as state share in 2016-17. Major infrastructure works after extensive discussions with Stakeholders, collection and collation of data, survey are being taken up. Some important works proposed to be taken up are the Brahmaputra River Front Development at Rs.1155.25 crore, ICT based Master Plan Integrator at Rs.169.00 crore. The installation of water ATMs, smart bio toilets, installation of LED street lights and redevelopment of Gandhi Mandap are under various stages of implementation.

9.34 The Mission of AMRUT:

Providing basic services (e.g. water supply, sewerage, urban transport) to households and build amenities in cities which will improve the quality of life for all, especially the poor and the disadvantaged is a national priority.

The purpose of Atal Mission for Rejuvenation and Urban Transformation (AMRUT) is to

- Ensure that every household has access to a tap with the assured supply of water and a sewerage connection.
- Increase the amenity value of cities by developing greenery and well maintained open spaces (e.g. parks) and
- Reduce pollution by switching to public transport or constructing facilities for non-motorized transport (e.g. walking and cycling). All

these outcomes are valued by citizens, particularly women, and indicators and standards have been prescribed by the Ministry of Housing and Urban Affairs (MoHUA) in the form of Service Level Benchmarks (SLBs).

The Priority zone of the Mission is water supply followed by sewerage.

However, the pursuit of better outcomes will not stop with the provision of taps and sewerage connections to all (universal coverage). Other benchmarks will be targeted following a step-by-step process after achieving the benchmark of universal coverage. Such a gradual process of achieving benchmarks is called “incrementalism”. This does not mean that other SLBs are less important, but that in the incremental process SLBs are achieved gradually according to National Priorities. In the case of urban transport the benchmark will be to reduce pollution in cities while construction and maintenance of storm water drains are expected to reduce, and ultimately eliminate, flooding in cities, thereby making cities resilient.

Earlier, the MoHUA used to give project-by-project sanctions. In the AMRUT this has been replaced by approval of the State Annual Action Plan once a year by the MoHUA and the States has to give project sanctions and approval at their end. In this way, the AMRUT makes States equal partners in planning and implementation of projects, thus actualizing the spirit of cooperative federalism. A sound institutional structure is a foundation to make Missions successful. Therefore, Capacity Building and a set of Reforms have been included in the Mission. Reforms will lead to improvement in service delivery, mobilization of resources and making municipal functioning more transparent and functionaries more accountable, while Capacity Building will empower municipal functionaries and lead to timely completion of projects.

- 9.35** Kokrajhar MB has taken up 100% Solid Waste Management with innovative ideas. SHGs are engaged to collect solid waste from each household, business and other establishments. The collected wastes are segregated at Ward level. The dry wastes are further segregated into different parts in the Material Recovery Facilities (MRFs) for proper disposal. They have set up sufficient numbers of MRFs. The wet wastes are treated to make organic manure through open bed composting. The whole process is self sustained as user charge are being regularly collected and organic manure is sold to local vendors.

A Bio-gas plant is being set up by using food wastes. It will produce both bio-gas and manure which will be sold to customers. This will be good

source of earning of the MB. The MB has also procured a mobile toilet van to be placed in prime location. It will help in keeping the town clean.

- 9.36** At the instance of Urban Development Govt. of Assam has installed 1438 numbers of LED High Mast Light in 199 ULBs in Assam with an amount of Rs.74.00 crore. These lights have been installed in market/commercial areas, public places, nearby hospitals and road junctions for better visibility and security of pedestrian, senior citizens, women and children.

During the year 2018-19 and 2019-20, 334 km of Kutcha or untapped roads have been constructed with an amount of Rs.170.00 crore under scheme of construction/improvement of roads with paver blocks in ULBs in Assam.

9.37 Mass Awareness Campaign of GMC:

Guwahati Municipal Corporation has launched a “Mass Awareness Campaign” to create awareness amongst the citizen of Guwahati. The campaign is intended to create awareness in the city on the importance of cleanliness and hygiene. For this various orientation programme has been organised by GMC. These orientation programmes are one of the steps that GMC has taken to promote and propagate ideas of Swacchata in the city.

The awareness campaign was held in 4 wards in a day under the aegis of DAY-NULM branch of GMC along with active participation from the Self Help Group (SHG) under DAY-NULM.

Under the aegis of CMMU-GMC, DAY-NULM along with active participation of the members, the campaign was held in all the 31 wards of Guwahati from 13th July, 2019 to 31st JULY, 2019 the Self Help Group (SHG) under DAY-NULM.

Process followed for deployment/implementation:

- In all the activities of the project since inception, planning & implementation, the role of the Commissioner was very vital and crucial. All meetings were headed by the Commissioner and the core team. The concept was prepared taking into consideration the local conditions under the active guidance and monitoring of the Commissioner GMC and the core team.
- The Additional Commissioner and Executive Engineers arranged various meetings to increase the acceptance of this innovative endeavour.
- Intense publicity campaign was launched in the electronic and print media for publicity.

- Division wise meetings were held with EE/AEE/AE/JTO to explain them about the salient features of the scheme.
- Members of the Self Help Groups under DAY-NULM have taken the onus on themselves of regularly monitoring their area regarding cleanliness, thereby contributing largely towards the objective of their campaign.

The Government Practices Involved:

- The campaign was held in all the 31 wards of Guwahati by engaging Self Help Group working in that area.
- The basic target of the campaign was to make aware the Unnayan Samity or other institution of the concerned area.
- Basically the ladies group House wives and Domestic help has been targeted who actually deals with the day to day management of waste at home. By educating this group properly half of the problem can be addressed.
- To monitor the whole process, different public grievance redressal mechanism are put in place such as GMC's Facebook page, WhatsApp Group, 24hr helpline number is in place to redress the grievance. The citizens can put in their grievances in the android app and the grievance is then forwarded to the concerned authority and the action is redressed within 24 hr.

Details of coverage of the targeted population:

- All the households in the Guwahati city are covered under by NGOs. The waste collection from the waste generators within its own jurisdiction. However, this effort of the corporation is not sufficient to address various grievances of the citizen. Hence, the Mass Awareness Campaign has been initiated to address all grievance and to make citizen part of the Swachh Bharat Mission.
- To increase the efficiency of collection & transportation system for the betterment of the city. To increase the coverage upto 100% collection so that waste does not lie unattended on the road side.
- Initially, during the implementation of the project various awareness campaigns organised through print and electronic media to increase the acceptance of the public.

Benefits of the Solution Implemented:

- This will help every citizen to come forward to make Guwahati a clean and litter free city.

- Swacchata is a dream which can only be realised when the citizens & Guwahati Municipal Corporation work hand in hand.
- Various groups have come forward voluntarily to help GMC on its mission to make Guwahati a Swacch City.
- Students should be made aware of the advantages of living in a clean environment and should be involved in various activities related to Swacchata. They should be encouraged at school and colleges for the same.
- The business establishments have a great responsibility towards this awareness. They should dispose waste in proper dustbins and use eco friendly bags instead of plastic bags.

Potential for replicability arising from the success of projects / activities:

- The concept of “Mass Awareness Campaign” is very successful from the first day it has been launched.
- Various groups of people and organisations have come forward to help GMC in this new endeavour.
- Seeing the support and acceptance of public GMC is conducting similar awareness campaign on Waste Management at grass root level.

9.38 Flying Squad

Introduction:

The concept of “Flying Squad” is unique in nature. This unique concept has been initiated by GMC to address the issues of public in such a manner that every issue of the public can be addressed. The concept was accepted by the public within one month of formal launching of the project.

The main objective of the campaign is to create awareness regarding maintaining cleanliness to the point of not littering with even a piece of paper.

The habit of making Guwahati a garbage free city should be cultivated at home. To make people accustomed with segregation of waste at source into dry and wet waste before handing it over to the garbage collector. Awareness on usage of twin bins (Blue and Green) to store organic and inorganic garbage separately. Every citizen should come forward to make Guwahati a clean and litter free city. Swacchata is a dream which can be realised only when the citizens and Guwahati Municipal Corporation work hand in hand.

Total 6 (six) nos of Flying Squad was deputed by GMC in each division. The Division area was divided into 6 parts and the squad will visit one part in a day. On Sunday the squad will try to resolve the backlogged problems.

The Flying Squad consists of 6 (six) Multi Tasking Workers equipped with tools and equipments. The team will be headed by EE/AEE/AE/JTO.

The Squad is monitoring the Garbage collection system in the city. If dumped garbage found on the street or any other public area the team has to clean the garbage.

The Squad will also penalise any person for using plastics or any kind of plastic materials which are banned.

The Squad will penalise or seize any building material or any such material stacked in footpath or street.

If anyone found littering in any public places the Squad will take action against those defaulters as per provision of the law.

The Squad will also monitor the work of the NGOs engaged for Door to Door collection waste.

Total 6 (six) nos. of Flying Squad was deputed by GMC one in each division. The Division area was divided into 6 parts and the Squad will visit one part in a day. On Sunday the squad will try to resolve the backlogged problems.

The Squad is to move around the city with Mini Truck and a Auto Tipper along with tools required.

To monitor the whole process, different public grievance redressal mechanism are put in place such as GMC's Facebook page, Whatsapp Group, 24 hr helpline is in place to redress the grievance. The citizens can put in their grievance in the android app and the grievance is then forwarded to the concerned authority and the action is redressed within 24 hr.

Details of Coverage of the targeted population:

All the households in the Guwahati city are covered under by NGOs for waste collection from the waste generators within its own jurisdiction. However, this effort of the corporation is not sufficient to address various grievances of the citizen. Hence, the Squad has been initiated to address all grievance and the complaints lodged by the citizen.

Emphasis has been given to increase the efficiency of collection and transportation system for the betterment of the city and to increase the coverage upto 100% collection so that waste does not lie unattended on the road side.

Initially, during the implementation of the project various awareness campaigns have been organised through print and electronic media to increase the acceptance of the public.

Benefits of the solution implemented:

- The monitoring of the Waste Management system became easy as the Flying Squad move around the city for the whole day.
- The Grievance redressal system has been improved to such an extent that most of the complaint received through various media has been resolved.
- All the services provided by the corporation like Solid Waste Management, Mission Flood Free Guwahati, and Street Light etc. have been monitored by a single team thus saving time and cost of the corporation.
- As the Squad is also responsible for penalising the erring citizen who litter in the street and public places, this will increase the awareness among the citizen on proper garbage disposal.
- This will help every citizen to come forward to make Guwahati a clean and litter free city.
- Swacchata is a dream which can be realised only when the citizens and GMC work hand in hand.

Potential of replicability arising from the success of the projects /activities:

- The concept of “Flying Squad” is very successful from the first day it has been launched.
- Various groups of people and organisations have come forward to help GMC in this new endeavour.
- Seeing the support and acceptance of public GMC has launched the second group “Flying Squad” comprising 4 (four) nos of Multi Tasking Workers. This group will operate in the evening hour starting 1.00PM to 8.00PM.

9.39 Effective Solid Waste Management by District Administration Bongaigaon and Bongaigaon Municipal Body:

Effective solid waste management is essential particularly for small urban towns like Bongaigaon with limited landfill capacity. It is an established

fact that, unscientific disposal of municipal solid waste create unsanitary conditions resulting in pollution of our environment and outbreak of diseases. The tasks of solid-waste management in Bongaigaon town posed some complex technical and administrative challenges. Undeterred the Bongaigaon district administration has taken initiative and steps for effective and sustainable solid waste management. These actions need to be implemented in similar town across the state.

The following steps were taken up by the District Administration under the leadership of the Deputy Commissioner Shri Adil Khan and the Bongaigaon Municipality:

- i) **Door to Door Garbage Collection:** The Bongaigaon Municipal Board initiated door to door garbage collection along with source segregation among the 7 wards of the municipal board. Bongaigaon Municipal Board has distributed twin segregation bins to the households of Bongaigaon Municipal Area. This step by the Municipality was primarily aimed at avoiding overflowing dustbins or dumping of garbage in vacant plots and to prevent choking of drains. Route planning for door to door collection and monitoring of daily garbage collection is undertaken by assessment of actual garbage generation by individual households. Garbage collection starts at 7.00 am on daily basis. Women SHG groups are used for door to door collection. After collection, it is transported to the Solid Waste Management Composting Plant.
- ii) **Employment of Women SHGs for garbage collection:** In addition to women deployed for door to door garbage collection 6 more women have also been engaged for segregation of various types of waste. The women have been trained in waste segregation and garbage treatment. Wet waste is treated for composting and dry waste is transported for recycling. Households' plastic, metals, PET etc will go for recycling. This practice has resulted in Women empowerment by way of long term employment for the women. At present, including these women, 4 drivers and 5 safai karmacharis are working inside the Waste Management Plant.

9.40 Plastic Bank: An Innovative Scheme

The Municipality and District Administration have also taken drive against Banned Plastic Bags. The Bongaigaon District Administration has undertaken extensive measures for launching district wide awareness campaign against use of banned plastic. The administration, under the direction of the Deputy Commissioner Adil Khan, IAS plans to start a

plastic bank in Bongaigaon Municipality. Anyone who deposits one kilogram of plastic in the bank will be given a sapling. Apart from the sustained awareness campaign, this unique measure will motivate the citizens to reduce plastic use. The District Administration and the Bongaigaon Municipality along with the Pollution Control Board also conducted surprise drive and awareness campaigns along with the SHGs and seized 50kgs of carry bags from commercial areas. The Bongaigaon District Administration is committed to maintain the highest standards of waste management and to keep the town's waste accumulation to a minimum. The administration endeavours to involve the citizens of Bongaigaon to use their resources efficiently, to educate them of banned substances and to keep the city clean through proper household garbage segregation.

9.41 Kakching bags cleanest city in the North-East Zone award at Swachh Survekshan:

Kakching bagged the award for "Cleanest City in North East Zone" in the recently announced Swachh Survekshan, 2018 results. Kakching is a town about 44 kms away from Imphal, Manipur and has a population of about 32, 138 (as per 2011 census). Kakching has the literacy rate of 83.08% which is higher than the state average of 76.94%.

The Swachh Survekshan, 2018 assessed 4041 cities across India and was organized by the Ministry of Housing and Urban Affairs (MoHUA), under the aegis of the Swachh Bharat Mission (Urban).

Swachh Bharat Mission is a campaign that was officially launched by the Government of India on 2nd October 2014 with the aim to clean up the streets, roads and infrastructure of India's cities, smaller towns, and rural areas. Its main objective is to make India open defecation free by 2nd October 2019 i.e, the 150th birth anniversary of Mahatma Gandhi.

Swachh Survekshan is an all India cleanliness competition organized by the Ministry of Housing and Urban Affairs to improve urban sanitation. A total of 4041 urban local bodies across India participated in Swachh Survekshan, 2018. Cities having population of one lakh and more and capital cities were ranked at National Level and cities with population of less than one lakh were ranked at Zonal Level – North, South, East, West and North East.

Kakching Municipal Council (KMC) participated in the Swachh Survekshan for the first time this year and bagged the award for "Cleanest City in the North-East Zone" (less than 1 lakh). Even though Kakching entered the Swachh Survekshan for the first time in 2018, it had already

achieved Open Defecation Free status on 16th September, 2016 and has maintained this status till date.

Here are some activities practiced/carried out by the Kakching Municipal Council to promote sanitation and cleanliness:-

- **Door to Door solid waste collection:-** The door to door solid waste collection within the jurisdiction of KMC began since October 2012 and today they have achieved more than 90% coverage of all the 12 wards.
- **Mandatory Night-time sweeping:-** Mandatory night-time sweeping along with day time sweeping was introduced since 16th October, 2017.
- **Clean Kakching Campaign:-** A 7 day cleanliness campaign by the All Kakching Students' Union (AKSU) was organized with the support of various NGOs and local organization from 17th December 2017 to 24th December 2017.
- **Swachhta Pakhwada:-** A fifteen days mass awareness cum cleanliness campaign in all the 12 wards of KMC was organized with huge public participation, especially women and students. Self Help Groups (SHGs) formed under DAY-NULM took the lead role in mobilizing the general public and spreading the message of a cleaner and better Kakching.
- **Swachhta App Campaign:-** Ward Development Committees of all the 12 wards took active role in educating the people on the usefulness of the Swachhta App and their opportunity to give their feedback on jobs done by the Municipality. This campaign helped in bridging the gap between the public and the Municipality.
- **Poster Campaign under IEC:-** Poster campaigns are also organized under information, education and communication strategies.

A feature that is unique to Kakching is the segregation of household waste that has been practiced traditionally. More than 90% of the residents of Kakching are Schedule Caste and their main occupation is agriculture and piggery farming. As most of them practice pig farming, the organic kitchen wastes are segregated for the pig farmers, who collect them every day. The dry/inorganic wastes are collected by the Municipality on weekly basis from households and twice daily from commercial areas.

CHAPTER - 10

Assessment of the Gap in Financial resources and Scheme of Devolution

A-1- Assessment of Gap (General Areas)

- 10.1** The basic task of the State Finance Commission (SFC) is to make recommendations regarding distribution between the State and Panchayat and Municipalities of the net proceeds of taxes, duties, tolls and fees leviable by the State which may be divided amongst them and allocation between the Panchayat and Municipalities at all levels of their respective shares of such proceeds. As the internal revenue generation of local bodies has been generally sub-optimal, the resource transfer from the State and Central governments under the award of the SFC and the CFC assume great significance. Their own resources being limited, funds received from the State and Central governments primarily meet the revenue and capital expenditure requirements of these bodies. The local bodies are expected to provide basic civic services to the citizens. But in case of PRIs no prescribed standard of service delivery is available. Hence, it is difficult for the Commission to assess the present level of services provided by the PRIs and the gap thereof. In case of ULBs, some service level benchmarks are available. Here again, the scenario has been made complex due to duplication of services at the level of local bodies and the State and other parastatal bodies. For instance, in respect of water supply, Guwahati Municipal Corporation, Municipal Boards, P.H.E., Urban Water Supply & Sewerage Board, Guwahati Metropolitan Drinking Water & Sewerage Board are involved concurrently. The Guwahati Jal Board (GJB) has now been established as a single organization for water supply and sewerage services to the residents of GMA. In respect of urban roads and drainage, ULBs and State PWD have equal stake. In respect of town planning, the vital role is played by Town & Country Planning Department.
- 10.2** Having regard to the low base of local taxes, the Commission recognized the need for larger transfer of resources to local bodies to provide better civic services. The Commission has made an attempt to find out the requirements of local bodies, keeping in view their own limited resources and obligatory expenditure, their absorption and implementation capacity and also the focused areas where grant is needed to improve the standard and quality of service delivery. The task of assessing the gap in financial resources of local bodies is daunting particularly due to limitation of data availability. The Commission has done its best to gather required data from the field level through questionnaire method. But the data collected

from the field level were totally cumbersome and needed a lot of clarification over several rounds of discussions with the concerned stake holders to make them useable. Based on the available data, a forecast of receipt and expenditure of the local bodies has been made for our award period 2020-25.

- 10.3** Simultaneously, the Commission made an assessment of the financial position of the State Government to ascertain its fiscal capacity to sustain the impact of possible resource transfer to the local bodies. Based on the assessment of State Finances, the Commission has made a forecast of revenue receipt and expenditure of the State Government for the award period 2020-25 for determination of the Divisible Pool (DP) for transfer to the PRIs and ULBs.

**(a) Rural Local Bodies
(General Areas)**

- 10.4** The revenue gap of rural local bodies in General Areas has been worked out separately for ZP, AP and GP. For the purpose of projection of revenue receipt and expenditure the base year adopted is 2016-17. Revenue receipt has been projected at compounded annual growth rate of 5 percent over the base year. From the expenditure stream, salaries of provincialised Panchayat employees and wages of casual employees since regularised by Govt. of Assam with effect from 01-08-2017 has been excluded. Expenditure against remuneration and sitting allowance of elected members has been kept at the same level every year. All other expenditure has been projected assuming an annual growth of 10 percent over the base year. The tier wise details of receipt and expenditure are shown at Annexure- 7.1. The tier wise revenue gap of ZP, AP and GP is summarised at Table- 10.1 below:

**Table- 10.1
Revenue Gap of PRIs**

(Rs. in Crore)

| Sl. No. | Items | 2020-21 Forecast | 2021-22 Forecast | 2022-23 Forecast | 2023-24 Forecast | 2024-25 Forecast | 2020-25 Forecast |
|----------------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| A. ZP | | | | | | | |
| 1 | Rev. Receipt | 14.14 | 14.84 | 15.58 | 16.36 | 17.18 | 78.10 |
| 2 | Rev. Expenditure | 19.02 | 19.54 | 20.13 | 20.76 | 21.46 | 100.91 |
| 3 | Rev. Gap | (-) 4.88 | (-) 4.70 | (-) 4.55 | (-) 4.40 | (-) 4.28 | (-) 22.81 |
| B. AP | | | | | | | |
| 1 | Rev. Receipt | 24.02 | 25.22 | 26.48 | 27.80 | 29.19 | 132.71 |
| 2 | Rev. Expenditure | 39.67 | 41.52 | 43.56 | 45.81 | 48.27 | 218.83 |
| 3 | Rev. Gap | (-) 15.65 | (-) 16.30 | (-) 17.08 | (-) 18.01 | (-) 19.08 | (-) 86.12 |
| C. GP | | | | | | | |
| 1 | Rev. Receipt | 25.91 | 27.21 | 28.57 | 30.00 | 31.50 | 143.19 |
| 2 | Rev. Expenditure | 140.73 | 148.76 | 157.62 | 167.36 | 178.08 | 792.55 |
| 3 | Rev. Gap | (-) 114.82 | (-) 121.55 | (-) 129.05 | (-) 137.36 | (-) 146.58 | (-) 649.36 |
| Grand Total (A+B+C) | | (-) 135.55 | (-) 142.55 | (-) 150.68 | (-) 159.77 | (-) 169.94 | (-) 758.29 |

- 10.5** It appears from Table - 10.1 that the combined revenue gap of PRIs at all levels has been worked out at (-) Rs.135.35 Crore during 2020-21 and (-) Rs.758.29 Crore for the five year period 2020-25. This amount is proposed to be covered by devolution recommended by the Commission.

Grants to PRIs

(General Areas)

- 10.6** Apart from revenue gap, the Commission has also recommended specific purpose grants to PRIs in General Areas for creation / upgradation of physical infrastructure. The year wise and purpose wise phasing of the amount of grants recommended by the Commission is summarised in Table- 10.2 below:

Table- 10.2
Grant to PRIs
(General Areas)

(Rs. in crore)

| Sl. No | Purpose | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2020-25 |
|--|---|---------------|---------------|---------------|---------------|---------------|----------------|
| A. Grants through Line Department | | | | | | | |
| 1 | Maintenance of Rural Roads (PWD) | 136.00 | 136.00 | 136.00 | 136.00 | 136.00 | 680.00 |
| 2 | Maintenance of Rural Water Supply (PHE) | 76.44 | 76.44 | 76.44 | 76.44 | 76.44 | 382.20 |
| 3 | Training (SIPRD) | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | 8.00 |
| Total – A | | 213.44 | 213.44 | 214.44 | 214.44 | 214.44 | 1070.20 |
| B. Direct Grant | | | | | | | |
| 1 | Construction of GP Building | 12.00 | 12.00 | 12.00 | 12.00 | 11.60 | 59.60 |
| 2 | Extension of GP Building | 29.60 | 29.60 | 29.60 | 29.60 | 29.80 | 148.20 |
| 3 | Development of Site & Construction of Market-ZP | 52.50 | 52.50 | 52.50 | 52.50 | 49.50 | 259.50 |
| 4 | Development of Site & Construction of Market-AP | 52.50 | 52.50 | 52.50 | 52.50 | 49.50 | 259.50 |
| 5 | Construction of ZP Building | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 60.00 |
| 6 | Multipurpose Hall for AP | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 | 150.00 |
| 7 | Data Base Centre at AP level | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 37.00 |
| 8 | Water Bottling Plan at GP level | 22.00 | 22.00 | 22.00 | 22.00 | 21.85 | 109.85 |
| 9 | Solar Plant at GP level | 44.00 | 44.00 | 44.00 | 44.00 | 43.70 | 219.70 |
| 10 | Cremation / Burial Ground at GP level | 88.00 | 88.00 | 88.00 | 88.00 | 87.40 | 439.40 |
| 11 | S.W.M. at Jagiroad, Morigaon ZP | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 5.00 |
| 12 | Tourist Lodge at Kaziranga, Golaghat ZP | 0.75 | 0.75 | 0.00 | 0.00 | 0.00 | 1.50 |
| 13 | Terracotta Oven at Asharikandi, Dhubri ZP | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 1.00 |

| | | | | | | | |
|--------------------------|---|---------------|---------------|---------------|---------------|---------------|----------------|
| 14 | War Memorial at Malegarh, Karimganj ZP | 0.25 | 0.25 | 0.00 | 0.00 | 0.00 | 0.50 |
| 15 | Development of Fishery at Karimganj ZP | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 1.50 |
| 16 | Development of Biswanath Ghat, Biswanath ZP | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 1.25 |
| 17 | S.W.M. at Meherpur , Silchar ZP | 0.20 | 0.40 | 0.40 | 0.40 | 0.40 | 1.80 |
| 18 | S.W.M at Jakhalabandha, Nagaon ZP | 0.20 | 0.40 | 0.40 | 0.40 | 0.40 | 1.80 |
| 19 | S.W.M at Aranya Market, Kohra, Golaghat ZP | 0.20 | 0.40 | 0.40 | 0.40 | 0.40 | 1.80 |
| 20 | S.W.M. at Sualkuchi Market, Kamrup (R) ZP | 0.20 | 0.40 | 0.40 | 0.40 | 0.40 | 1.80 |
| 21 | Construction of Indoor Sports Complex at Kapili Field, Barapujia, Morigaon ZP | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 3.00 |
| 22 | Construction of Swahid Hem Ram Pator Auditorium at Daul Mandap, Nagaon ZP | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 1.50 |
| 23 | Construction of an Auditorium at Ajarbari Gaon Panchayat, Marigaon ZP | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 1.50 |
| 24 | Auditorium at Khairabari, Gobardhana AP, Barpeta ZP | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 3.00 |
| 25 | Development of Japi Udyog, Nalbari ZP | 0.20 | 0.40 | 0.40 | 0.40 | 0.40 | 1.80 |
| 26 | Preservation & Dev. Of Kalindi Aai Bheti, Sundaridia Satra, Barpeta ZP | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 2.00 |
| 27 | Development of Rangshapara Village under Goalpara ZP | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 2.00 |
| 28 | Development of Haldha Village under Darrang ZP | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 2.00 |
| 29 | Construction of Weaving Centre at Tinsukia ZP | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 1.00 |
| 30 | S.W.M. at Mankachar & Hatsingimari, South Salmara ZP | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 4.00 |
| 31 | Community Hall at Sajei, Nagaon GP, Kamrup ZP | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 |
| 32 | Community Hall at Barhata, Nagaon GP, Kamrup ZP | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 |
| 33 | Deferred payment of wages | 15.66 | 0.00 | 0.00 | 0.00 | 0.00 | 15.66 |
| Total – B | | 374.41 | 358.75 | 357.75 | 357.75 | 350.50 | 1799.16 |
| Grand Total (A+B) | | 587.85 | 572.19 | 572.19 | 572.19 | 564.94 | 2869.36 |

- 10.7** Based on assessment of revenue gap at Table - 10.1 and grant recommended at Table - 10.2 the total requirement of fund for PRIs in General Areas during the five year period 2020-25 has been estimated at Rs.3627.65 Crore. It includes assessed revenue gap of Rs.758.29 Crore plus recommended grant-in-aid of Rs.2869.36 Crore. The year wise phasing of the required fund is summarised at Table- 10.3 below:

Table- 10.3
Fund Required for PRIs
(General Areas)

(Rs. in Crore)

| Sl. No | Purpose | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2020-25 |
|--------------|-------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 1 | Revenue Gap | 135.35 | 142.55 | 150.68 | 159.77 | 169.94 | 758.29 |
| 2 | Grant | 587.85 | 572.19 | 572.19 | 572.19 | 564.94 | 2869.36 |
| Total | | 723.20 | 714.74 | 722.87 | 731.96 | 734.88 | 3627.65 |

(b) Urban Local Bodies
(General Areas)

- 10.8** The assessment of revenue gap of the ULBs has been made in two parts, 81 Municipal Boards have been grouped under a single category and the Guwahati Municipal Corporation treated as a separate entity. The revenue gap of the ULBs has been assessed based on the actual level of receipt and expenditure as on 2016-17. For the purpose of projection cumulative annual growth of 10 percent has been assumed over the base year level. The year wise revenue gap of Municipalities and Guwahati Municipal Corporation are summarised at Table- 10.4 below:

Table- 10.4
Revenue Gap of ULBs
(General Areas)

(Rs. in Crore)

| Sl. No | Purpose | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2020-25 |
|--------------------------|---------------------|------------------|------------------|-------------------|-------------------|------------------|-------------------|
| A. Municipalities | | | | | | | |
| 1 | Revenue Receipt | 112.29 | 123.52 | 135.87 | 149.45 | 164.40 | 685.53 |
| 2 | Revenue Expenditure | 179.63 | 193.40 | 208.48 | 224.39 | 241.83 | 1047.73 |
| 3 | Revenue Gap | (-) 67.34 | (-) 69.88 | (-) 72.61 | (-) 74.94 | (-) 77.43 | (-) 362.20 |
| B. GMC | | | | | | | |
| 1 | Revenue Receipt | 128.86 | 141.75 | 155.93 | 171.52 | 188.67 | 786.73 |
| 2 | Revenue Expenditure | 157.98 | 171.06 | 186.28 | 202.85 | 220.86 | 939.03 |
| 3 | Revenue Gap | (-) 29.12 | (-) 29.31 | (-) 30.35 | (-) 31.33 | (-) 32.19 | (-) 152.30 |
| Grand Total (A+B) | | (-) 96.46 | (-) 99.19 | (-) 102.96 | (-) 106.27 | (-)109.62 | (-) 514.50 |

Grant to ULBs (General Areas)

- 10.9** The year wise phasing of grants recommended for ULBs in General Areas including GMC is summarized in Table- 10.5 below. The purpose wise details of recommended grant are given at Table- 8.20 and 8.26 in Chapter - 8.

**Table- 10.5
Grants to ULBs
(General Areas)**

(Rs. in Crore)

| Sl. No | ULBs | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2020-25 |
|--------------------------|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| A. Municipalities | | | | | | | |
| 1 | Grant through Line Deptt. | 154.60 | 154.60 | 154.60 | 154.60 | 154.60 | 773.00 |
| 2 | Direct Grant | 82.70 | 89.74 | 89.74 | 95.49 | 96.24 | 453.91 |
| Total- A | | 237.30 | 244.34 | 244.34 | 250.09 | 250.84 | 1226.91 |
| B. GMC | | | | | | | |
| 1 | Grant through Line Deptt. | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 25.00 |
| 2 | Direct Grant | 31.946 | 31.946 | 31.946 | 31.696 | 31.696 | 159.23 |
| Total- B | | 36.946 | 36.946 | 36.946 | 36.696 | 36.696 | 184.23 |
| Grand Total (A+B) | | 274.246 | 281.286 | 281.286 | 286.786 | 287.536 | 1411.14 |

- 10.10** It would appear from Tables 10.4 and 10.5 above that the total requirement of fund for ULBs in General Areas is Rs.1925.64 crore during the five year period 2020-25. It consists of assessed revenue gap of Rs.514.50 crore (Table- 10.4) and recommended grants amounting to Rs.1411.14 crore (Table- 10.5). The year wise phasing of fund required for ULBs in General Areas is summarised at Table- 10.6 below:

**Table- 10.6
Total Fund Required for ULBs
(General Areas)**

(Rs. in Crore)

| Sl. No | ULBs | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2020-25 |
|--------------|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 1 | Revenue Gap of ULBs | 96.46 | 99.19 | 102.96 | 106.27 | 109.62 | 514.50 |
| 2 | Grant to ULBs | 274.246 | 281.286 | 281.286 | 286.786 | 287.536 | 1411.14 |
| Total | | 370.706 | 380.476 | 384.246 | 393.056 | 397.156 | 1925.64 |

A. 2. Assessment of Gap (Sixth Schedule Areas)

a) Rural Local Bodies

- 10.11** As mentioned earlier, the system of Panchayati Raj did not exist in the three Autonomous Councils under the Sixth Schedule. Consequent upon 73rd Amendment, all the Autonomous Councils have constituted Village Development Councils (VDC) which is analogous to GPs in General

Areas. At present, there are 461 VDCs in the Sixth Schedule Areas. The previous SFC recommended grant for creation of three posts in each VDC and a nominal amount for office expenses to make the VDCs functional. However, it appears from the present status that none of the VDCs could avail the grant against Staff salary and office expenses since no staff have been entertained so far. Since the VDCs have not been operational even now, the question of making assessment of revenue gap does not arise. Anyway, the probable requirements of the VDCs are proposed to be met by formula based devolution and grant-in-aid as recommended at Table- 7.23 under paragraph 7.101 in Chapter- 7. The Council-wise and year-wise phasing of the recommended grant is summarised at Table- 10.7 below.

Table- 10.7
Grant to VDC

(Rs. in Crore)

| Sl. No | Name of AC | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2020-25 |
|--------------|------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 1 | BTC | 162.41 | 166.79 | 171.69 | 177.18 | 180.83 | 858.90 |
| 2 | KAAC | 31.02 | 31.30 | 31.61 | 31.95 | 32.59 | 158.47 |
| 3 | DHAC | 19.06 | 19.27 | 19.50 | 19.77 | 17.57 | 95.17 |
| Total | | 212.49 | 217.36 | 222.80 | 228.90 | 230.99 | 1112.54 |

- 10.12** It would appear from the above table that total fund required for PRIs in Sixth Schedule Areas during the five year period 2020-25 is estimated at Rs.1112.54 crore.

b) Urban Local Bodies
(Sixth Schedule Areas)

- 10.13** There are 22 ULBs in the Sixth Schedule Areas of Assam- 9 in BTC, 9 in KAAC and 4 in DHAC. The revenue gap of ULBs in Sixth Schedule Areas has been worked out separately for each Autonomous Council. For the purpose of projection of revenue and expenditure, the base year adopted is 2016-17 and annual growth rate of 10% has been assumed both for receipt and expenditure, over the base year level. The years wise and Council wise break up of receipt and expenditure and the assessed revenue gap is shown at Table- 10.8 below.

Table- 10.8
Revenue Gap of ULBs
(Sixth Schedule Areas)

(Rs. in Crore)

| Sl. No | Name of AC | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2020-25 |
|----------------|------------------|----------|----------|----------|----------|----------|-----------|
| A. BTC | | | | | | | |
| 1 | Rev. Receipt | 3.91 | 4.30 | 4.73 | 5.20 | 5.72 | 23.86 |
| 2 | Rev. Expenditure | 7.40 | 8.14 | 8.96 | 9.85 | 10.84 | 45.19 |
| 3 | Rev. Gap | (-) 3.49 | (-) 3.84 | (-) 4.23 | (-) 4.65 | (-) 5.12 | (-) 21.33 |
| B. KAAC | | | | | | | |
| 1 | Rev. Receipt | 2.55 | 2.81 | 3.09 | 3.40 | 3.74 | 15.59 |

| | | | | | | | |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| 2 | Rev. Expenditure | 17.22 | 18.94 | 20.83 | 22.92 | 24.21 | 104.12 |
| 3 | Rev. Gap | (-) 14.67 | (-) 16.13 | (-) 17.74 | (-) 19.52 | (-) 20.47 | (-) 88.53 |
| C. DHAC | | | | | | | |
| 1 | Rev. Receipt | 3.97 | 4.36 | 4.80 | 5.28 | 5.81 | 24.22 |
| 2 | Rev. Expenditure | 8.94 | 9.82 | 10.81 | 11.89 | 13.48 | 54.94 |
| 3 | Rev. Gap | (-) 4.97 | (-) 5.46 | (-) 6.01 | (-) 6.61 | (-) 7.67 | (-) 30.72 |
| Total Rev. Gap (A+B+C) | | (-) 23.13 | (-) 25.43 | (-) 27.98 | (-) 30.78 | (-) 33.26 | (-) 140.58 |

- 10.14** It would appear from the above Table that the combined revenue gap of ULBs in three Autonomous Councils has been assessed at Rs.140.58 crore during the five year period 2020-25. This amount is proposed to be covered by devolution recommended by the Commission.

**Grant to ULBs
(Sixth Schedule Areas)**

- 10.15** The year-wise and Autonomous Council-wise phasing of grants recommended for the ULBs in Sixth Schedule Areas is summarised in Table- 10.9 below. However, the break up of recommended grants is at Table- 8.32, 8.33 & 8.34 in Chapter- 8.

**Table- 10.9
Grants to ULBs
(Sixth Schedule Areas)**

(Rs. in Crore)

| Sl. No | Name of AC | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2020-25 |
|--------------|------------|--------------|--------------|--------------|--------------|--------------|---------------|
| 1 | BTC | 20.89 | 20.93 | 21.96 | 22.71 | 23.25 | 109.74 |
| 2 | KAAC | 21.68 | 23.48 | 23.08 | 23.18 | 23.94 | 115.36 |
| 3 | DHAC | 10.03 | 11.52 | 11.52 | 11.77 | 12.77 | 57.61 |
| Total | | 52.60 | 55.93 | 56.56 | 57.66 | 59.96 | 282.71 |

- 10.16** Apart from specific purpose grant recommended for the PRIs and ULBs, the Commission also recommended the following amount.

Strengthening of SFC Cell

- 10.17** As stated in para 11.14 of Chapter- 11, the Commission recommended earmarking of Rs.20.00 crore at the rate of Rs.4.00 crore per year for strengthening of SFC Cell under Finance (Economic Affairs) Department. As such, an amount of Rs.4.00 crore may be earmarked in each year against the appropriate head of account in State Budget.

Incentive Grant

- 10.18** It may be mentioned that paragraph 3(V) of the ToR requires that the Commission may consider proposing measurable performance based incentives for local bodies and Councils.

- 10.19** The Commission is inclined to give incentive grant to PRIs and ULBs in consideration of their performance relating to (i) improvement of service delivery, (ii) augmentation of internal revenue mobilization, (iii)

preparation of annual budget as per format prescribed by CAG and (iv) maintenance of annual accounts in the prescribed format. The Commission proposes to give incentive grant to each unit of PRIs and ULBs at the rate of Rs.5.00 lakh each from the second year of its award period 2021-22. At this rate the amount required for PRIs in General Areas is Rs.120.40 crore annually and for ULBs Rs.4.05. For the above amount budgetary allocation may be made annually in the State Budget. However, the release of fund will be subject to fulfillment of eligibility criteria noted above.

- 10.20** To sum up, the overall requirement of fund for rural and urban local bodies in General and Sixth Schedule areas consisting of devolution and grant has been estimated at Rs.1386.00 crore during 2020-21 and Rs.7704.00 crore during the five year period 2020-25. The year-wise phasing is shown at Table- 10.10 below with further details at **Annexure-10.1**.

Table- 10.10
Summary of Assessed Gap and Grants Recommended

(Rs. in Crore)

| Sl. No | Purpose | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2020-25 |
|--------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| A. General Areas | | | | | | | |
| 1 | Revenue Gap | 231.81 | 241.74 | 253.65 | 266.04 | 279.56 | 1272.8 |
| 2 | Specific Grant | 862.09 | 853.47 | 853.47 | 858.97 | 852.47 | 4280.47 |
| 3 | SFC Cell | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 20.00 |
| 4 | Incentive Grant | 0.00 | 124.45 | 124.45 | 124.45 | 124.45 | 497.80 |
| Total- A | | 1097.90 | 1223.66 | 1235.57 | 1253.46 | 1260.48 | 6071.07 |
| B. Sixth Schedule Areas | | | | | | | |
| 1 | Revenue Gap | 23.12 | 25.43 | 27.98 | 30.78 | 33.27 | 140.58 |
| 2 | Specific Grant | 265.09 | 273.29 | 279.36 | 286.56 | 290.95 | 1395.25 |
| 3 | Incentive Grant | 0.00 | 24.15 | 24.15 | 24.15 | 24.15 | 96.60 |
| Total- B | | 288.21 | 322.87 | 331.49 | 341.49 | 348.37 | 1632.43 |
| Grand Total (A+B) | | 1386.11 | 1546.53 | 1567.06 | 1594.95 | 1608.85 | 7703.50 |

B. Strategy for Bridging Normative Vertical Gap

- 10.21** Given the gaps in financial resources of the State and the Panchayat and Municipalities as stated in foregoing paragraphs, the next critical issue before the Commission is to determine the strategy for bridging the vertical gap. The vertical dimension of resource transfer refers to the flow of funds from the State to the local bodies and also among different tiers of local bodies. The size and dimension of vertical transfer depends on the fiscal capacity of the State vis-à-vis the need and assessed revenue gap of the local bodies. The vertical dimension of transfer between the State and the local bodies is sought to be addressed by creating a DP consisting of the net proceeds of taxes and duties levied and collected by the State. The vertical dimension of transfer among different levels of PRIs and ULBs depend on their service delivery. How best the PRIs and

ULBs can improve their internal revenue mobilization has been discussed in detail in Chapter 7 and 8. However, the vertical dimension of revenue transfer between different tiers and categories of PRIs and ULBs is sought to be addressed by assigning appropriate weightage to each tier.

C. Scheme of Devolution

a) Assigned Taxes

- 10.22** Clause (a) (ii) under Article 243I and 243Y of the Constitution require the SFC to make recommendations as to the principle which should govern the determination of taxes, duties, tolls and fees which may be assigned to, or appropriated by, the Panchayat and Municipalities.
- 10.23** Normally, assignment of taxes is feasible in respect of origin based taxes like land revenue, local rate, entry tax, entertainment tax, professional tax etc. However, the base of such tax is narrow and cost of collection disproportionately high. As such, it would be administratively and economically more convenient to collect such taxes by the State and share the net proceeds thereof with the local bodies. Moreover, the local bodies with their present strength of human resources and administrative set up is unable to tap the full potential of taxation sources allocated to them. Against this backdrop, assignment of taxes is likely to be counterproductive to local bodies. In view of this, assignment of taxes to local bodies is not considered by the Commission.

b) Share in State Taxes

- 10.24** Clause (a) (i) under Articles 243I and 243Y of the Constitution require the SFC to make recommendations as to the Principle which should govern the distribution between the State and the Panchayat and Municipalities of the net proceeds of taxes, duties, tolls and fees leviable by the State, which may be divided between them and the allocation between the Panchayat and Municipalities at all levels of their respective share of such proceeds.
- 10.25** By and large, State's tax revenue is collected from three sources (i) State's own taxes and duties, (ii) non-tax revenue and (iii) State's share of Central taxes. Since the Constitution clearly stipulated that taxes and duties leviable by the State may be divided between the State and the Panchayat and Municipalities hence, the State's share of Central taxes has not been considered for inclusion in the Divisible Pool (DP). Likewise, non-tax revenue, barring royalty on minerals and forest revenue, are collected from user charges and fees from beneficiaries in lieu of services rendered by the State. Keeping in view the nature of non-tax revenue, it has not been considered for inclusion in the D.P. In the above conspectus, in the scheme of tax sharing by the State with the panchayats, and

municipalities, only the net proceeds of State's own taxes and duties have been considered for sharing.

- 10.26** The next important issue is to determine the net proceeds of State taxes and duties for the purpose of D.P. In this regard, the previous SFCs had deducted 10% as collection cost from the gross amount of taxes collected to arrive at the net proceeds. However, the Commission has decided to deduct the actual cost of collection for the purpose of estimation of net tax proceeds. The latest available actual cost of collection of State taxes is for the year 2017-18. During that year, the actual cost of collection of State taxes as reported by the AG, Assam was Rs. 170.00 crore. This amount has been adopted as the base and projected at an annual growth of 10% during the forecast period which has been deducted from the gross collection for estimation of the net proceeds. The projected gross collection of State taxes as worked out in Chapter-4, Table-4.10 vis-à-vis the net collection is shown year-wise in Table-10.11.

Table-10.11
Gross and Net Proceeds of State Taxes

(Rs. in crore)

| Year | Projected Gross Proceeds | Collection Cost | Net Proceeds |
|---------|--------------------------|-----------------|--------------|
| 2020-21 | 20044.00 | 226.00 | 19818.00 |
| 2021-22 | 22485.00 | 249.00 | 22236.00 |
| 2022-23 | 25231.00 | 274.00 | 24957.00 |
| 2023-24 | 28321.00 | 301.00 | 28020.00 |
| 2024-25 | 31800.00 | 331.00 | 31469.00 |

- 10.27** Given the overall requirement of fund for PRIs and ULBs both for General and Sixth Schedule areas as worked out in Table-10.10 above and the net proceeds of State taxes in Table-10.11, the next step is to design a suitable mechanism of fund transfer from the State to the Local Bodies. As per our assessment the quantum of fund proposed to be transferred from the State to the Local Bodies is Rs.1386.00 crore during 2020-21 consisting Rs.255.00 crore as revenue gap and Rs.1131.00 crore as grant. Similarly, the amount proposed during the five year period 2020-25 is Rs.7704.00 crore consisting of revenue gap Rs.1413.00 crore and grant Rs.6290.00 crore. A salient feature of the recommended grant is that a large portion of it is proposed to be channelized through the concerned line departments. For instance, out of Rs.1131.00 crore during 2020-21, Rs.377.00 crore is proposed to be routed through line departments. The amount of grant proposed to be routed through line departments during 2020-25 is Rs.2483.00 crore. The amount of grant proposed to be channelized through the line departments does not involve

physical transfer of fund from the State coffer. But it simply means earmarking the proposed amount in the budgetary allocation under the respective head of account of the concerned line department.

Divisible Pool

10.28 Having assessed the revenue gaps of Panchayats and Municipalities and focused areas where grant is needed by them, the vertical dimension of resource transfer from the State to the Local Bodies is sought to be addressed by creating a Divisible Pool (DP) out of the net proceeds of taxes and duties collected by the State Government.

10.29 Since the Commission was unable to assess the revenue gaps unit-wise of 2972 PRIs and ULBs both in General and Sixth Schedule areas due to lack of data, the DP is proposed to be kept larger than the amount estimated by the Commission at Table-10.10. It is apprehended that unless the DP is suitably augmented, the smaller units will be hard hit in a formula based distribution mechanism due to their small population. It may not be possible to meet their obligatory expenditure let alone maintenance and upkeep of assets and service delivery. As such, it was considered essential to leave some cushion in the DP. The net proceeds of State taxes has been worked out at Table-10.11 and based on that the DP is worked out at Table-10.12 below.

Table-10.12
Divisible Pool

(Rs. in crore)

| Year | Projected Net Proceeds of State Taxes | D.P. | DP as % of State Taxes |
|----------------|--|----------------|-------------------------------|
| 2020-21 | 19818.00 | 1684.53 | 8.5 |
| 2021-22 | 22236.00 | 1890.06 | 8.5 |
| 2022-23 | 24957.00 | 1996.56 | 8.0 |
| 2023-24 | 28020.00 | 2101.50 | 7.5 |
| 2024-25 | 31469.00 | 2202.83 | 7.0 |
| 2020-25 | 126500.00 | 9875.48 | 7.8 |

General- Sixth Schedule Bifurcation

10.30 Having worked out the size of the DP at Rs.9875.48 crore for the five year period 2020-25 as indicated in the above Table, at the first instance, grant element of Rs.6290.12 crore will be set apart for disbursement to PRIs and ULBs at all levels in General and Sixth Schedule Areas. The balance amount of Rs.3585.36 crore as devolution will be apportioned between General and Sixth Schedule Areas at the ratio of 80.54% and

19.46% respectively on the basis of the formula adopted for distribution of the Plan Outlay during the Planning period. The year-wise phasing between General and Sixth Schedule Areas is indicated at Table- 10.13 below:

Table- 10.13
Year- wise Phasing of Devolution

(Rs. in crore)

| Year | DP | Grant Component | Net DP | General Areas | Sixth Schedule Areas |
|----------------|----------------|-----------------|----------------|----------------|----------------------|
| 2020-21 | 1684.53 | 1131.18 | 553.35 | 445.67 | 107.68 |
| 2021-22 | 1890.06 | 1279.36 | 610.70 | 491.86 | 118.84 |
| 2022-23 | 1996.56 | 1285.43 | 711.13 | 572.74 | 138.39 |
| 2023-24 | 2101.50 | 1298.13 | 803.37 | 647.03 | 156.34 |
| 2024-25 | 2202.83 | 1296.02 | 906.81 | 730.34 | 176.47 |
| 2020-25 | 9875.48 | 6290.12 | 3585.36 | 2887.64 | 697.72 |

Rural-Urban Bifurcation
(General Areas)

10.31 Given the break-up of devolution amount between General and Sixth Schedule areas in the above Table, the amount allocated to General areas may be apportioned between the rural and urban bodies on the basis of population and density of population as per 2011 census, at the ratio of 80% weightage to population and 20% weightage to population density. The rural-urban division of the devolution amount is indicated at Table-10.14.

Table- 10.14
Rural-Urban Division

(Rs. in crore)

| Year | Devolution Amount | Rural Part | Urban Part |
|----------------|-------------------|----------------|---------------|
| 2020-21 | 445.67 | 325.09 | 120.58 |
| 2021-22 | 491.86 | 358.78 | 133.08 |
| 2022-23 | 572.74 | 417.78 | 154.96 |
| 2023-24 | 647.03 | 471.97 | 175.06 |
| 2024-25 | 730.34 | 532.74 | 197.60 |
| 2020-25 | 2887.64 | 2106.36 | 781.28 |

Share of PRIs (General Areas)

- 10.32** Now that rural-urban bifurcation of the DP has been made, at the first instance the rural part of it may be allocated among the 26 districts in General Areas on the basis of the weighted average of 3 factors viz., population 50%, population density 25%, per capita district domestic product at current prices of primary sector net of mining and quarrying 25%.
- 10.33** In the second stage, the district- wise allocation is proposed to be apportioned among the 3 tier of PRIs. In this regard, the Fourth SFC adopted the ratio of 10:25:65 respectively for the ZP, AP and GP. This ratio was subsequently changed to 30:30:40 by the Fifth SFC in the wake of 15th FCs recommendation that their grant should go to GPs only. We reiterate the recommendation of Fifth SFC that the inter - tier ratio should be 30:30:40 for the ZP, AP and GP respectively.

Meanwhile, the Report of the 15th FC has been received at the final stage of our drafting. The 15th FC has recommended that all tiers of Panchayats shall receive the grant recommended by them in the ratio of 70% to 85% for GPs, 10% to 25% for APs and 5% to 15% for ZPs. However, the Commission feel that 70% to 85% weightage to GPs accorded by the 15th FC will lead to disproportionately larger flow of funds to GPs beyond their absorption capacity particularly in view of their weak administrative set up and shortage of functionaries. Against the local body grants accorded for 2020-21 by the 15th FC this Commission recommends apportionment in the ratio of 15:15:70 for the ZPs, APs and GPs respectively. Moreover, for the period 2021-26 State Govt. may more 15th FC for apportioning local body grants in the ratio of 20:20:60 for ZP, AP and GPs.

- 10.34** At the final stage of devolution of rural part, the share of each AP and GP shall be determined on the basis of their respective population as per 2011 census.

Share of ULBs (General Areas)

- 10.35** In case of ULBs, the urban part of DP at Table-10.14 may be allocated between the Municipal Corporation and the Municipal Boards on the basis of weighted average of a composite index of four parameters viz., (i) population 50%, (ii) geographical area 25%, (iii) index of

infrastructure 12.5% and (iv) per capita tax collection 12.5%. The index of infrastructure has been constructed by applying three indicators viz., (i) length of surface roads, (ii) length of pucca drains and (iii) number of street lights, giving equal weightage to such factors.

**Grant to PRIs
(General Areas)**

- 10.36** As mentioned in paragraph 10.6, the total amount of grant recommended by the Commission to PRIs in General Areas is Rs.2869.36 crore. It consists of direct grant to PRIs amounting Rs.1799.16 crore and grant routed through line departments amounting to Rs.1070.20 crore. The purpose wise and year wise phasing of the recommended grant is at Table 10.2.

**Grant to ULB
(General Areas)**

- 10.37** As mentioned in Tables - 10.5 and 10.6, the amount of grant recommended by the Commission to ULBs in General Areas is Rs.1411.14 crore, of which the share of Municipal Boards is Rs.1226.91 crore and that of GMC Rs.184.23 crore. The share of MBs consists of Rs.453.91 crore as direct grant to MBs and Rs.773.00 crore as grant routed through line departments. Similarly, grant to GMC consists of Rs.159.23 crore as direct grant to GMC and Rs.25.00 crore as grant routed through line departments.

**Release of Fund
(General Areas)**

- 10.38** The fiscal package recommended by the Commission for the local bodies in General Areas consists of three parts viz. (i) tax devolution intended to cover revenue gap, maintenance and upkeep of community assets and to improve service delivery, (ii) specific purpose grant routed through PRIs and ULBs, (iii) specific purpose fund allocated to concerned line departments for up gradation of operational infrastructure and incentive grant mentioned in paragraphs 10.18 and 10.19.

Tax Devolution to PRIs and ULBs

- 10.39** Tax devolution is sort of untied fund intended to cover revenue gap as well as for maintenance of community assets and improvement of service delivery. The amount recommended as devolution to PRIs in General

Areas is Rs.325.09 crore during 2020-21 and Rs.2106.36 crore during 2020-25. The year-wise phasing is at **Annexure- 10.3**. Similarly, for the ULBs the recommended amount of devolution is Rs.120.58 crore during 2020-21 and Rs.781.28 crore during 2020-25. The year-wise breakup is at **Annexure- 10.1**. At the first instance, budgetary allocation of the recommended amount each year may be made in the State budget under the respective major head of account showing the minor and detail head separately for each tier of PRI and each category of ULB. The inter-se distribution of fund among the PRIs and ULBs at all levels shall be as per technical supplement appended to the report. After presentation of the Budget and passing of the Appropriation Bill, SFC Cell may formally issue an allocation order showing the entitlement of PRIs and ULBs at all levels and circulate it to the nodal departments. The release of fund may be in two equal installments in June and October each year. Fund may be released on-line to the bank accounts of the respective DDO's. Release of second installment will be subject to utilization of at least 50% of the first installment.

Direct Grant to PRIs and ULBs

- 10.40** Specific purpose grant recommended directly to PRIs in General Areas during 2020-21 is Rs.374.41 crore as per item B in Table-10.2. For the five year period 2020-25, the recommended amount is Rs.1799.16 crore. In the same period grant recommended direct to ULBs is Rs.114.64 crore and Rs.613.14 crore respectively. The purpose wise and year-wise allocation of specific purpose grant to ULBs is at **Annexure 10.1**. The recommended amount of each year may be provided in the State Budget of the respective year under the concerned major head of account indicating the minor and detail heads for each level of PRIs and ULBs. The release of fund may be made through the departments concerned on receipt of proposal from the concerned DDO's after approval of State Level Monitoring Committee. Release may be made in two equal monthly installments in June and October each year. However, release of second installment will be subject to submission of UC for at least 50% expenditure against first installment.

Grant to PRIs and ULBs (Line Department)

- 10.41** The amount of fund recommended for implementation of schemes relating to PRIs through the concerned line departments is Rs.213.44 crore during 2020-21 and Rs.1070.20 crore for 2020-25 as per item A in Table-10.2. In the same period, fund allocated for ULBs through line

department is Rs.159.60 crore and Rs.798.00 crore. The year-wise and purpose wise allocation is at **Annexure- 10.1**. There is no need to physically transfer this amount to local bodies. In the budgetary allocation of each year this amount will be earmarked under the major head of account of the concerned line department who will implement the scheme. However, the schemes will be implemented in consultation with the respective nodal departments and concerned PRIs and ULBs. The representative of PRIs and ULBs may select the schemes as per priority.

Incentive Grant

- 10.42** For incentive grant, budgetary allocation of Rs.120.40 crore for the PRIs and Rs.4.05 crore for the ULBs may be made annually in the State Budget. However, the release of fund will be subject to fulfillment of eligibility criteria mentioned at paragraph 10.19.

Sixth Schedule Areas (Rural-Urban Bifurcation)

- 10.43** The break-up of devolution amount between General and Sixth Schedule Areas is at Table 10.13. As in the case of General Areas, the amount allocated to Sixth Schedule areas may be apportioned, at the first instance, between the rural and urban local bodies as per criteria adopted for General Areas. Thereafter, the amount is proposed to be allocated among the three Autonomous Councils at the ratio of 62.64% to BTC, 26.16% to KAAC and 11.20% to DHAC. The Autonomous council-wise rural-urban bifurcation of the devolution amount is shown at Table 10.15 below.

**Table 10.15
Rural-Urban Bifurcation
(Sixth Schedule Areas)**

(Rs.in crore)

| Year | D.P | Rural Part | | | Urban Part | | |
|---------|--------|------------|--------|-------|------------|-------|-------|
| | | BTC | KAAC | DHAC | BTC | KAAC | DHAC |
| 2020-21 | 107.68 | 49.05 | 20.48 | 8.77 | 18.40 | 7.69 | 3.29 |
| 2021-22 | 118.84 | 54.13 | 22.61 | 9.68 | 20.31 | 8.48 | 3.63 |
| 2022-23 | 138.39 | 63.04 | 26.33 | 11.27 | 23.65 | 9.87 | 4.23 |
| 2023-24 | 156.34 | 71.22 | 29.74 | 12.73 | 26.71 | 11.16 | 4.78 |
| 2024-25 | 176.47 | 80.39 | 33.57 | 14.37 | 30.15 | 12.59 | 5.40 |
| 2020-25 | 697.72 | 317.83 | 132.73 | 56.82 | 119.22 | 49.79 | 21.33 |

Share of VDCs

- 10.44** As mentioned earlier the revenue gap of VDCs in Sixth Schedule Areas could not be worked out as they are yet to be some fully functional. As such, the rural part of the DP as worked out in the above Table Council-wise, may be distributed after retaining 20% for the Councils, among the VDCs in proportion to their population as per 2011 census.

Share of ULBs

- 10.45** The Urban part of the DP as worked out in the above Table may be distributed among the ULBs of the respective Councils as per criteria adopted for General Areas. However, in case of ULBs under KAAC and DHAC, the allocated share does not cover the revenue gap of ULBs as assessed by the Commission. The year-wise shortfall is shown at Table 10.16 below.

Table- 10.16
Shortfall in Allocation

| (Rs. in crore) | | | | | | |
|---------------------------|-------------|-------------|-------------|--------------|--------------|--------------|
| Item | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2020-25 |
| A. KAAC | | | | | | |
| i) Gap as Assessed | 14.67 | 16.13 | 17.74 | 19.52 | 20.47 | 88.53 |
| ii) Share Allocated | 7.69 | 8.48 | 9.87 | 11.16 | 12.59 | 49.79 |
| iii) Shortfall | 6.98 | 7.65 | 7.87 | 8.36 | 7.88 | 38.74 |
| B. DHAC | | | | | | |
| i) Gap as Assessed | 4.97 | 5.46 | 6.01 | 6.61 | 7.67 | 30.72 |
| ii) Share Allocated | 3.29 | 3.63 | 4.23 | 4.78 | 5.39 | 21.32 |
| iii) Shortfall | 1.68 | 1.83 | 1.78 | 1.83 | 2.28 | 9.40 |
| C. Total Shortfall | 8.66 | 9.48 | 9.65 | 10.19 | 10.16 | 48.14 |

- 10.46** It appears from the above Table that the shortfall in allocation over the assessed gap is Rs.8.66 crore during 2020-21 and Rs.48.14 crore during the five year period 2020-25. The Commission recommends revenue deficit grants of Rs.8.66 crore during 2020-21 and Rs.48.14 crore for the five year period to cover the gap assessed by the Commission. However, this amount will be treated as an addition to the DP.

Release of Fund (Sixth Schedule Areas)

- 10.47** The fiscal package recommended by the Commission for the Sixth Schedule areas consists of four parts viz., (i) tax devolution, (ii) revenue deficit grant to ULBs, (iii) specific purpose grant to both rural and urban bodies and (iv) incentive grant.

Devolution

- 10.48** The amount recommended as tax devolution, which is a sort of untied fund, may be provided annually in the State Budget under the major head of account “3604 – Compensation and Assignment to Local Bodies” followed by prescribed minor and detail heads. The release of fund may be in two equal installments in June and October every year to the DDOs of the respective Councils. Similarly, the revenue deficit grant recommended to KAAC and DHAC may be released in two equal installments in June and October. The interse distribution of fund among the VDCs and ULBs may be made by SFC Cell, Finance Department at the time of release of fund.

Grant

- 10.49** The specific purpose grant recommended by the Commission for the rural and urban civic bodies may be provided in the State budget under the concerned head of account mentioned above. In the first instance 50% of the recommended amount for the year may be released on receipt of proposal from the concerned DDOs. The release of second installment will be subject to submission of at least 50% utilization against the first installment. The purpose wise and year wise allocation of grants to ULBs in Sixth schedule Areas is at **Annexure- 10.2**.

Incentive Grant

- 10.50** For incentive grant budgetary allocation of Rs.23.05 crore for VDCs and Rs.1.10 crore for ULBs may be made annually in the State budget. However, the release of fund will be subject to fulfillment of eligibility criteria mentioned at paragraph- 10.19.

Additional Grant for Spillover Schemes of 5th ASFC

- 10.51** Certain schemes were recommended by the 5th ASFC for ULBs in General Areas which have been approved by SLMC and administrative approval has been accorded for some of the schemes. However, the amount could not be spent during the current financial year and likely to be spilled over to the next year, for which the Commission recommended an amount of Rs.32.00 crore in two equal installments for the purpose to the concerned MBs.
- 10.52** It has come to the notice of the Commission that, a few schemes for PRIs recommended by the 5th ASFC have, of late, received the assent of SLMC and presently under process of implementation. However, there is no likelihood of all formalities being completed within the current financial year. The schemes, in question, involve Rs.38.00 crore, which may be

spilled over to the next financial year. The Commission recommends grant of Rs.38.00 crore, in two equal installments to the concerned ZPs for implementation of the spilled over schemes. However, the amount of Rs.38.00 crore will be treated as additionality to the recommended devolution.

- 10.53** Similarly, for the PRIs of Sixth Schedule Areas on-going schemes of 5th ASFC relating to construction of buildings, markets and water supply amounting to Rs.51.70 crore have been approved by SLMC but remains to be implemented as yet. Out of the amount, Rs.45.00 crore relates to BTC and Rs.6.70 crore to KAAC. The Commission recommends additional grant of Rs.51.70 crore in two equal installments during the first two years at the ratio of Rs.22.50 crore to BTC and Rs.3.35 crore to KAAC.
- 10.54** In respect of ULBs of Sixth Schedule Areas on- going schemes of 5th ASFC approved by SLMC but pending implementation till now is Rs.11.46 crore of which Rs.5.98 crore is for BTC and Rs.5.48 crore for KAAC. The Commission recommends additional grant of Rs.11.46 crore in two equal installments of Rs.5.73 crore i.e. Rs.2.99 crore for BTC and Rs.2.74 crore for KAAC.
- 10.55** It has been observed that the present procedure of sanction and release of local body grant by Government of India, Ministry of Finance is loaded with problems relating to timely submission of UCs and claiming subsequent installments. For instance, release of grant to ULBs is clubbed together in a single sanction both for Municipal Corporation and other municipalities. Whereas, in case of Assam two separate administrative departments are concerned in the matter of finalization and submission of UCs for the corporation and the municipalities. This has resulted in slowing down of the process of submission of UCs, because consolidation of data relating to both departments is possible only when both the departments have completed the task. The delay in submission of UCs, in turn, disrupts the process of claiming subsequent installments. With a view to mitigating above situation, Govt. of Assam may take up with the Ministry of Finance for issuing to separate sanctions for GMC and other MBs. Similarly, issue of separate sanctions for PRIs in General Areas and PRIs and ULBs in Sixth Schedule Areas may be considered.
- 10.56** In its interim report for the year 2020-21, the 15th FC has decided to give grants to the Sixth Schedule Areas based on population and area in the ratio of 90:10. In view of the difficult terrain, the State Govt. had adopted a formula for allocation of Plan Outlay between the General and Sixth Schedule Areas based on certain variables and in percentage term it was

80.54% for General Areas and 19.46% for Sixth Schedule Areas. This formula worked satisfactorily over the decades spanning several Five Year Plan Periods. Hence, it is suggested that this formula may be considered for adoption during next five years for distribution of fund between General and Sixth Schedule Areas.

10.57 A summary of recommended devolution and grant is appended at **Annexure- 10.3**.

CHAPTER - 11

General Observations and Concluding Remarks Implementation Strategy The Backdrop

- 11.1** The concept of democratic decentralization as originally envisaged in the Constitution of India was of limited significance and found expression under Art. 40 of the Directive Principles of State Policy. In terms of the said Art., the States were directed to take steps to organize village panchayats and endow them with such powers as may be necessary to enable them to function as units of self government. However, there was no mention in the Constitution about the Municipalities. Thus, until the 73rd and 74th Amendment Acts came into force, Panchayats and Municipalities were not accorded any Constitutional status. The Amendments though conferred Constitutional status to the Panchayats and Municipalities but subjected them to the exercise of such powers and responsibilities, and access to such resources as the State Legislature may, by law, confer on them. Thus, the State still enjoy discretionary powers so far as devolution of functions, powers and resources are concerned.
- 11.2** Panchayats and Municipalities existed in Assam long before the enactment of Amendment Acts. However, they did not play any proactive role in the matter of rural and urban development. By and large, their activities were limited to provision of bare minimum civic services to the citizen to the utter neglect of mobilising their own resources and extending the coverage of service delivery. Being nominated bodies, they existed as long as the government wished.
- 11.3** Against this backdrop, the 73rd and 74th Amendment Acts of the Constitution came into force. The basic thrust of these Amendments was to endow the local bodies with adequate powers, functions, functionaries and resources so as to make them viable and vibrant institutions of self government. In this context, the Tenth Finance Commission observed that *“the Panchayats and Municipalities are late entrants in our federal democratic structure but their action or inaction is likely to affect the welfare of the people and the area under their jurisdiction more directly than either the actions of the State or the Union”*. The Panchayats and Municipalities are expected to deepen the democratic process and provide basic civic services to the people with the understanding that these services can be effectively and efficiently performed by the local governments who are closer to the people and are more keenly alive to their problems and needs. In this regard, the Principle of Subsidiarity also

affirms that in the matter of service delivery a Central authority should have a subsidiary role, performing only those functions which cannot be performed at the local level. It asserts that all functions shall be carried out by the body closest to the people, at the smallest unit of government possible, and delegated upwards if the local unit is unable to perform the job. It is, therefore, imperative for the local government to ensure core civic services to the citizen so that they do not feel discriminated against or excluded because of their residential location.

- 11.4** Among other considerations, the Constitutional Amendment Acts sought to transfer 29 subjects to Panchayats and 18 subjects to Municipalities along with funds and functionaries. However, nearly three decades have elapsed since the passage of the 73rd and 74th Amendments but things have barely changed at the ground. In the case of Panchayats, activity mapping was done covering 23 subjects out of 29 subjects listed in the 11th Schedule, way back in 2007. However, formal executive orders were issued in respect of 7 subjects only. Moreover, activity mapping in respect of the remaining subjects are yet to be done. Yet the most ambivalent feature is that, in spite of activity mapping being done for some subjects in reality the activities pertaining to these subjects are still being performed by the line departments of government without even associating the concerned PRIs
- 11.5** As regards Municipalities, out of 18 subjects listed in the 12th Schedule, 10 subjects are covered within the ambit of the traditional functions already being discharged by them before the Constitutional Amendments. Hence, no separate activity mapping is required for these subjects. In respect of the remaining subjects no activity mapping have been done so far. However, the Assam Municipal Acts amended in 2011 affirmed that devolution of functions, functionaries and funds to the Municipalities would be made as per the 12th Schedule. This remains to be followed by any executive order of the government. In respect of Guwahati Municipal Corporation, no steps have been taken for transfer of subjects listed in the 12th Schedule.
- 11.6** It is pertinent to mention that the devolution of functions and functionaries as noted above have not been effected till date and the Fifth SFC in its first report submitted in September, 2014 also mentioned the same position. Therefore, it is evident that during the last five years there have been no development in this regard. Against this backdrop, it is desirable that an appropriate time bound implementation strategy is put in place to put the moribund local bodies on a sound footing both physically and financially. To have a sound implementation strategy it is imperative to have a sound data base, activity mapping to transfer functions,

functionaries and funds to the local bodies. This should be backed by capacity building and training for both elected representatives and functionaries, a sound accounts and budget system, robust auditing mechanism, computerization and e-governance, and time bound implementation of SFC recommendations.

Data Base

- 11.7** All previous SFCs without exception, have observed that their functioning had been greatly hampered by non-availability of authentic data base. The Commission is constrained to mention that there has been no improvement in this aspect. Whatever limited data is available is not validated as budgeting and accounting have not been done in classified formats and audit of accounts are not held regularly. Collection of data from the field level mainly concerns physical and financial aspects of the local bodies and data relating to the status of implementation of the award of previous SFCs and CFCs. The basic data on physical aspects cover the number of units in each tier of local body, population and area covered by each unit, number of elected representatives, dates of elections held and other relevant information on demographic features. The financial aspects of data relate to sources of tax and non-tax revenue, amount collected tier-wise, details of traditional and transferred functions, expenditure, status of service delivery, staffing pattern, salary burden, maintenance of community assets etc.
- 11.8** In so far as data relating to transfer of funds to local bodies under the award of the successive Central and State Finance Commissions are concerned, the relevant data is available in the State Finance Department. However, the difficulty arises in gathering information from the field as to the utilisation of funds released. The submission of utilisation certificates from the field and its compilation and consolidation at the head quarter is not being done regularly. Moreover, in some cases there is overlapping of finances from other sources which make the submission of UCs difficult. Besides, there are instances that second installment of fund is held up due to non-receipt of UC for the first installment despite long intervals.
- 11.9** With regard to the data relating to the physical and financial aspects of the PRIs and ULBs, this Commission after assumption of office noted that the position rests where it was left by the previous SFC. In the intervening period no attempt has been made to collect and authenticate data and compile them. Moreover, creation of six new districts and a few new ULBs have further complicated the picture. To this extent, district wise population and area will undergo overwhelming changes. So, also

the population and area of the existing ULBs and the PRIs out of which the new ULBs have been carved out. Under the changed circumstances, the Commission is left with the arduous task of gathering primary data covering unit-wise population and area after reorganisation. The Commission has adopted questionnaire method for collection of relevant data from the field. It is not only time consuming but its success depends on timely response from the base level.

- 11.10** In the matter of availability of data, similar constraints had been faced by the successive Central Finance Commissions. All the previous Central Finance Commissions have invariably noted that their functioning had been greatly hampered due to non-availability of accurate and up to date data. The limited data that was available to them suffered from the similar diseases of lack of credibility and validation because the data supplied was not only outdated but unaudited also. In this context, the Eleventh Finance Commission during their award period 2000-05, earmarked certain funds for creation of local financial data base. This has been further supplemented by the subsequent CFCs. Despite successive recommendations, there has been no perceptible improvement even after decades. This is evident from the observations of the Fourteenth Finance Commission which noted that they were handicapped, as the previous Finance Commissions, in using the unauthenticated data supplied to them to determine the resource gap at the level of rural and urban local bodies. They further noted the constraints faced by the SFCs in having to rely poor quality and outdated data. Due to the near absence of data it has been the experience of all SFCs past and present to expend a considerable amount of time and effort in collecting data from untrained personnel. The need for creation of a permanent cell in Finance Department coupled with similar cells in Panchayat and Urban Development departments is imperative.

Permanent SFC Cell

- 11.11** As per Constitutional arrangements, an SFC is constituted at the expiration of every fifth year. As such, there is a vast time gap between succeeding SFCs. In the intervening period there is a loss of momentum in following up the recommendations of the previous SFC and the task of updating and arranging data for the next SFC in the absence of a permanent cell. In the wake of ever expanding functional canvas of the PRIs and ULBs and large volume of financial transactions taking place annually, it has become imperative to put in place a permanent and full fledged setup in Finance Department to oversee these activities and develop a strong data base.

- 11.12** It may be recalled that faced with constant challenges of a near nonexistent data base, the 12th Finance Commission conceived the idea of a setting up permanent SFC Cell. In this context, they observed that collection and collation of data need to be done constantly and that live data would need to be made available to the SFCs as and when they were constituted. In keeping with this view, they recommended setting up of a permanent cell in State Finance Department headed by a Secretary level officer who would function as the Secretary of the SFC. Thereafter, all subsequent CFCs have unfailingly stressed the need for creation of a permanent SFC Cell in Finance Department.
- 11.13** It may be noted that the successive SFCs had also stressed the need for creation of a permanent SFC Cell in Finance Department and they reiterated the recommendations of the CFC for setting up of such a cell in Finance Department. In this regard, the Fifth SFC went a step further and suggested setting up of similar cells in Panchayat & Rural Development Department and Urban Development Department. In fact, they reiterated the recommendations of the Fourth SFC for creation of a permanent SFC Cell in the Finance Department with staffing pattern as suggested by the Fourth SFC. Further, they urged the Fourteenth FC to recommend a sum of Rs.100.00 crore as special grant for creation of such cell in Finance, Panchayat & Rural Development and Urban Development departments. However, this was not conceded to by Fourteenth FC.
- 11.14** Despite the recommendations of the previous CFCs and SFCs, a full time and full fledged, permanent SFC Cell in Finance department is yet to be established. However, a temporary cell has been set up in Finance department headed by a Joint Director and assisted by one Research Officer and two Assistant Research Officer. Having regard to the enormity of the tasks accompanied by large volume of funds transferred from different sources, it would be hardly inconceivable for a nucleus cell with skeletal staff to meet the tasks ahead effectively. We, therefore, strongly reiterate the recommendations of Fourth SFC that a separate, full fledged, full time permanent SFC Cell in State Finance Department may be created with staffing pattern listed at Annexure- 11.1 of their report. For this purpose, this Commission earmarks a sum of Rs.20.00 Crore at the rate of Rs.4.00 Crore annually for creation of a separate, full fledged and permanent SFC Cell in State Finance Department with proper accommodation, involving construction of building as per estimate submitted by PWD, manpower, training, e-governance, computer with internet, software package and other accessories needed to run such an establishment. Moreover, this Cell should also be entrusted to undertake field visits to create awareness in Local Bodies, Evaluation and Monitoring activities, providing guidance to local bodies in streamlining

budget preparation, accounting, auditing, resource mobilisation etc. To execute these jobs effectively, the Cell should be provided with sufficient number of vehicles with drivers. Pending creation of a permanent SFC Cell, the services of temporary staff of present SFC Cell like Senior Programmer, Assistant Programmer, MIS Manager, Computer Operators, Junior Assistant, Drivers, Grade-IV etc. should be restored so that continuity of the Cell can be maintained. Besides, it is recommended that a separate SFC cell may be created in Panchayat & Rural Development and Urban Development departments with adequate staff considered essential by the departments concerned.

Activity Mapping & Devolution of 3Fs

- 11.15** In the matter of activity mapping, the Fifth SFC recommended that urgent steps need to be taken for completion of activity mapping to ensure devolution of functions, functionaries and funds to PRIs and ULBs. However, the Report of the CAG on Local Bodies for the year ending 31st March, 2017 reveals that this exercise is yet to be completed. The report mentions that, activity mapping of only 23 subjects out of 29 subjects listed in the XI Schedule of the Constitution has been done in respect of PRIs. Further, orders for devolution of only 7 out of 23 subjects have been issued. Activity mapping in respect of the remaining 6 subjects still remains to be done. Even the activities for which order of devolution has been issued are still being performed by the line departments of the government. In respect of ULBs, only 10 out of 18 subjects listed in the XII Schedule are implemented by the ULBs as part of their traditional functions. Activity mapping has not yet been initiated for the remaining 10 subjects. Thus, the Constitutional mandate of empowering the PRIs and ULBs to function as effective institutions of self government remained to a large extent unimplemented.

Budgeting, Accounting and Auditing

- 11.16** In the matter of financial accountability, streamlining of budgetary procedure is of utmost importance. In this regard, as a first step, the State Government is to make separate budgetary provisions in the State budget. The assistance earmarked for local bodies need to be clearly indicated tier-wise in the State budget. At present, assistance given to ULBs are booked in the State budget under the respective functional major heads followed by minor heads 191 for Municipal Corporation, 192 for Municipal Boards and 193 for Town Committees. Now that all the Town Committees have been converted into MBs the minor head 193 has become irrelevant. Similarly, assistance to PRIs are booked under the respective major heads followed by minor heads 196 for ZPs, 197 for

APs and 198 for GPs. However, assistance given to PRIs and ULBs are booked as a lump sum under the aforesaid minor heads without indicating the detailed and object heads. Object heads like salary, wages, office expenses, maintenance and repairs etc capture the actual expenditure purpose wise under the relevant detailed heads. Unless the State budget makes distinct and detailed provisions for local bodies, it will not be possible to determine the corresponding expenditure incurred by the local bodies. It is desirable that a local body supplement to the State budget is prepared which will capture details of classifications of transfer to each tier of PRIs and each category of ULBs from relevant major heads and object heads. A similar local body supplement is necessary in the Finance Accounts compiled by the CAG. This may be taken up with the CAG, if not already done as recommended by the Fifth SFC.

Present Status of Budgeting

- 11.17** The present status of preparation of budget by the local bodies, particularly the PRIs, need to be improved upon. It transpires from the Report of the Comptroller & Auditor General (CAG) on Local Bodies that, for the year 2016-17 only 16 ZPs submitted budget proposals to the Panchayat & Rural Development Department out of which, 8 proposals were returned to the ZPs for rectification but none of these were received back after rectification. This being the position at ZP level, the state of affairs at AP and GP levels does not seem encouraging. The report of the CAG further states that funds were being released by the Government irrespective of receipt of budget proposals. The report of the CAG does not make any specific mention about preparation of budget by the ULBs. However, the experience of the Commission during their visit to the ULBs is not encouraging. Some of the few ULBs who prepared budgets stated that budgets were not prepared in CAG prescribed formats. Hence, the matter of preparation of the budget in prescribed formats remains to be implemented by the PRIs and ULBs.

Status of Accounting

- 11.18** In the matter of preparation and maintenance of accounts by the PRIs and ULBs, the CAG's report mentions that though Government of Assam had accepted the Model Accounting System for Panchayats, the nodal department could not furnish the data on the present status of its implementation by PRIs. Moreover, the PRIs have not fully adopted the accounting formats prescribed by the CAG. Out of 18 registers prescribed, only 3 are currently being used in respect of ULBs, Government of Assam has accepted the National Municipal Accounting Manual which requires the ULBs to maintain their accounts on accrual

basis and to prepare financial statements such as Balance Sheet, Income & Expenditure Statement, Statement of Cash Flow etc. However, no information on the present status of preparation of accounts i.e. period and year up to which the accounts were finalized was available. Further, the report states that none of the ULBs test checked by the CAG had prepared the annual accounts.

Status of Auditing

- 11.19** The Director of Audit, Local Fund (DALF), Assam established under the Assam Local Fund (Accounts & Audit) Act, 1930 is the Primary Auditor of all tiers of PRIs and ULBs in the State. However, audit coverage by DALF does not extend to all units of PRIs and ULBs. Even then the number of units audited in a particular year falls short of target for the year. For instance, during 2017-18, the number of PRIs targeted for audit was 1323, but actually 698 units were actually audited resulting in a shortfall of 47%. Similarly, for ULBs units targeted for audit during 2017-18 was 82 but only 40 units were audited resulting in a shortfall of 51%.
- 11.20** The CAG also conducts audit of local bodies. However, being the secondary auditor for the local bodies, only selective audit of PRIs and ULBs are being done by the CAG. PRIs and ULBs are required to comply with the observations contained in the inspection reports issued by the Accountant General (AG). However, as reported by the CAG, 8269 paragraphs involving monetary value of Rs.2987.00 crore was pending for settlement upto March, 2017 for want of replies from the concerned local bodies.
- 11.21** The Committee on Local Fund Accounts of the State Legislature discusses Audit Report on Local Bodies till December 2014, Audit Report for the year ended March 2014 was discussed. However, action taken report in this regard has reportedly not yet been finalized. Placing of annual audit report before the Legislative Assembly after the report for 2013-14 is yet to be made.

Internal Audit

- 11.22** Internal audit is an important instrument for examining and evaluating the level of compliance with rules and procedures as prescribed in the relevant Acts and Rules. Rule 18 of the Assam Panchayat (Administration) Rules, 2002 provides for utilisation of internal auditors of the P&RD to check proper and correct maintenance of accounts of PRIs. An internal audit wing staffed by internal auditors was put in place

in the Commissionerate of P&RD. However, as reported by the CAG, no internal audit of PRIs had been conducted as on August, 2017.

- 11.23** The Report of the CAG mentioned that the system of internal audit has not been introduced in the Municipalities of Assam as there is no provision for internal audit in the relevant Municipal Acts and Rules. Internal audit being an integral part of the internal control mechanism, it is imperative that the system of internal audit should be introduced in the ULBs. For this purpose, it is recommended that the relevant Municipal Acts and Rules including GMC Act and Rules may be amended incorporating the provision for internal audit.

Strengthening of DALF

- 11.24** The Directorate of Audit (Local Fund) is the Primary Auditor of all the tiers of PRIs and all categories of ULBs. They are expected to conduct 100 per cent audit covering all units of PRIs and ULBs. However, due to shortage of manpower, audit coverage does not extend to all units of PRIs and ULBs. In a particular year, the number of units planned for audit is around 50% of the existing units. Again, they are unable to achieve the target so fixed and the rate of achievement normally hovers around 50% in each year. This happens due to acute shortage of manpower. As reported by the DALF, the present sanctioned strength comprising different categories of post is 715 out of which 557 posts are in position and 158 posts are lying vacant. With this staff strength they are to conduct audit of 9357 accounts which include government accounts, educational institutions, universities, autonomous councils, social welfare accounts, temple accounts, trust fund and other charitable organizations apart from the accounts of local bodies numbering around 2972. Having regard to the enlarged functional canvas, the organizational set up of DALF seems to be inadequate. There is urgent need to strengthen the Directorate. The Commission recommends filling up of all vacant posts with special focus on 42 Audit Officers and 56 Assistant Audit Officers which are lying vacant at present. Thereafter, an assessment may be made for requirement of additional manpower, if necessary. Meanwhile, the HQ and all Circle Offices may be fully equipped with required technology and equipment. It is reported that out of 20 Circle Offices, at present 17 are functioning from rented buildings with inadequate accommodation. It is suggested that Govt. may take urgent steps to construct Circle Offices in a phased manner. For the purpose of training of audit officers, the DALF may take up with SIPRD to conduct regular training courses

Capacity Building (Rural Sector)

- 11.25** The State Institute of Panchayat & Rural Development (SIPRD) has been entrusted since 1998 for capacity building and training of elected representatives and functionaries of the PRIs and nodal and line departments, social activists, representatives of NGOs and other stake institute has made serious efforts to specialize and respond to the training needs of the departments, PRIs etc For this purpose, collaborative approach has been adopted with various organizations, institutes and experts holders and rural people in the entire gamut of participation ,planning and execution . The number of mandatory courses conducted by the institute has been increasing every year. With the increase in the number of courses, the inducted to diversify the training programmes.
- 11.26** The institute consists of two full fledged campuses at its head quarter at Khanapara, Guwahati and the other is at Kahikuchi. The two campuses at the HQ can organize upto 10 training programmes simultaneously covering at least 500 participants. There is also one State Panchayat Resource Centre at the HQ at Kahikuchi.
- 11.27** Besides the facilities available at the Head quarter, 12 Extension Training Centres (ETC) have been functioning under the SIPRD in different Zones of the State. Each centre covers two to three districts. Continuous efforts are being made to develop the infrastructure of the Extension Training Centres. Each ETC has the capacity to conduct two training programmes simultaneously covering 100 participants.
- 11.28** Apart from the above facilities, 11 new District Panchayat Resource Centres (DPRC) are being established in 11 districts, construction of buildings of 5 DPRCs have already been completed and the DPRC Udabond in Cachar district has already started functioning. Once all the DPRCs start functioning, the institute will have better outreach for organizing training programmes across the State.
- 11.29** Above all, satellite based training network which been functioning in the Resource Centre of SIPRD at Kahikuchi campus. Sixteen Satellite Interactive Terminals have been functioning in the ETCs. Quality training has become more accessible to the grass root level functionaries and other stake holders through the satellite based training system.
- 11.30** All the facilities noted above have been created with the assistance of the Union Ministry of Rural Development. Besides the existing facilities for training and skill development, the SIPRD, as a new initiative, proposes to create three more facilities with financial assistance from the Union Ministry of Panchayati Raj. Firstly, the SIPRD has submitted a proposal

to the Ministry for setting up of GIS Laboratory at its HQ at Kahikuchi at an estimated cost of Rs.150.00 lakh. Secondly, a proposal for an amount of Rs.362.00 lakh for orientation of rural people in preparation of holistic Gram Panchayat Development Plan (GPDP) through the technique of Participatory Rural Appraisal (PRA) is being taken up. Thirdly a proposal to set up a Rural Technology Park at its second campus at Guwahati is being proposed for enhancing training experience.

Faculty Position

11.31 For the conduct of training the existing faculty position in the HQ as well as 12 ETCs and 11 DPRCs are as given below:

- A. Head Quarter - 27 Faculty Members
- B. ETCs - 24 Faculty Members
- C. DPRCs - 22 Faculty Members
- D. Resource Persons
 - i. State Level - 50 Faculty Members
 - ii. Dist. Level - 300 Faculty Members
 - iii. Block Level - 1500 Faculty Members

Status of Training Programme

11.32 With the existing infrastructure and faculty in position, the details of the training programmes conducted by the SIPRD during the last three years with number of rounds and participants are listed in table 11.1. The participants included elected representatives, official functionaries of PRIs at all tiers, elected representatives of Autonomous Councils, functionaries of line departments, representatives of NGOs, SHGs etc.

Table 11.1
Training Programmes Held

| Year | No. of Rounds | No. of Participants |
|--------------|----------------------|----------------------------|
| 2015-16 | 2133 | 134215 |
| 2016-17 | 4927 | 420098 |
| 2017-18 | 2262 | 148390 |
| Total | 9322 | 702703 |

11.33 As noted earlier, the training set up was funded by the Union Ministry of Rural Development with State Government having to pay marginally towards State share. However, the most critical area is the maintenance of assets already created for which the institute is getting no financial support from the Ministry. These assets were created long back and for want of maintenance and repair these are in bad shape. On the other hand, the need for expanding the coverage of training has been growing year to

year. As per approved action plan of Rashtriya Gram Society Abhijan (RGSA), the Institute is expected to impart training to around 3 lakh persons per year. Against this backdrop, the existing training network needs to be upgraded and maintained properly. The SIPRD has proposed a sum of Rs.8.00 crore for repair, renovation of existing buildings, training halls, hostels and replacement of old training aids and equipments. Out of this amount, Rs.2.00 crore is proposed for two Head Quarters Campus and Rs.6.00 crore for 12 ETCs at the rate of Rs.50.00 lakh each. The Commission recommends a one time grant of Rs.8.00 crore to SIPRD at the rate of Rs.1.00 crore each for the first two years and Rs.2.00 Crore each for the remaining 3 years.

Training Urban Sector

- 11.34** Unlike the Panchayat sector, there is no institutional arrangement in the State for the purpose of training and skill development of the elected representatives and functionaries of ULBs. In the absence of any institutional arrangement, short duration training courses for the ULB functionaries are being held sporadically sponsored by different agencies. But this sporadic attempt is unlikely to address the problem effectively. The rapid growth of urbanisation accompanied by tendency towards migration of people to few big city and towns, has thrown a big challenge before the urban civic authorities. Given the enormous responsibilities entrusted to them, the urban civic bodies are constantly finding it difficult to cope with the situation particularly in the absence of skilled manpower and vision.
- 11.35** Having regard to the absence of specialized institution in the State for the purpose of urban sector training, the State Government had decided to set up four training institutes at Guwahati, Golaghat, Silchar and Tezpur. In this context, the Director, MA, Assam submitted a proposal to the Fifth ASFC for granting Rs.16.24 crore to make the institutes fully operational with adequate faculty, supporting staff, machinery and equipments. Accordingly the Fifth ASFC recommended this amount as grant. As reported, this amount remains to be utilized.
- 11.36** Director of Audit Local Fund (DALF) being the Primary Auditor of all categories of ULBs, feels the necessity of imparting training to all Auditors in his organization. For this purpose, he has submitted a proposal involving Rs.50.00 lakh which include (i) Rs.20.00 lakh for Refresher Training Course of Auditors, (ii) Rs.5.00 lakh for Installation of Website for DALF, (iii) Rs.5.00 lakh for purchase of books and materials for HQ and (iv) Rs.20.00 lakh for purchase of books and materials for Circle Offices. It is recommended that an amount of

Rs.50.00 lakh at the rate of Rs.10.00 lakh per year be allocated to DALF under the relevant head of account in the State Budget of respective years.

Computerisation and e-Governance

- 11.37** E-Governance is a form of administration where Information and Communication technologies (ICT) are used to enhance the access and delivery of services to benefit citizens as well as the efficient management of administration. It helps to strengthen and foster effective governance and increases transparency for better management of social and economic resources. E-Governance ensures a better interface between the citizens and the local authorities and effectively helps to resolve problems and bottlenecks. It is an acted fact that adoption of ICT is a priority for improved service delivery, decentralized administration, better information management and transparency, citizen government interface and overall improvement in governance. An urgent need of developing a web portal for PRIs and ULBs of Assam is a felt need. However, the ground reality in respect of computerisation of local bodies appears to be dismal. This has been discussed at length in Chapter-5 paragraph 5.80 and hence not dwelt upon further.

Implementation of SFC Recommendations

- 11.38** In this regard 12th Finance Commission at para 8.29 of their report observed that *“the importance of the SFCs in the scheme of fiscal decentralization is that besides arbitrating on the claims to resources by the State Govt. and the local bodies, their recommendations would impart greater stability and predictability to the transfer mechanism. The convention established at the national level of accepting the principal recommendations of the Finance Commission without modification, however, this is not being followed in the States. Often, even the accepted recommendations are not fully carried out citing resource constraints and this defeat the purpose of constituting the SFCs. This situation needs a change.”*
- 11.39** The 13th Finance Commission at para 10.124 of their report observed that *“an urgent need exists to ensure that SFCs are appointed on time, the period covered by the SFCs is synchronous with the period covered by the NFC, and action taken reports are placed by State Govts in the State Legislative in a timely manner.”*

The 14th Finance Commission also emphasised the need to strengthen the role of SFCs and recommended vide para 9.84 of their report that *“the State Govt. should strengthen SFCs. This would involve timely constitution, proper administrative support and adequate resources for*

smooth functioning and timely placement of the SFC report before State Legislature with action taken notes.”

- 11.40** Against this backdrop of observations made by the successive NFCs, the Government of Assam has, no doubt, constituted SFCs timely and also maintained synchronicity of the period covered by the SFC with the NFC. For instance, the Fifth ASFC was synchronous with Fourteenth SFC and the Sixth ASFC with that of Fifteenth NFC. However, as regards adequate administrative support for smooth functioning of the SFC, Support of a live data base and timely placement of the SFC report before State Legislature there is still much left to be desired.
- 11.41** In respect of finalisation of ATR, there appears to be a huge time lag. The Fourth ASFC submitted its final report on 18-02-2012 but the ATR was finalized on 07-02-2014. As a result, there was a delay of one year. The Fifth ASFC submitted its report on 30-11-2016 but the ATR was finalized on 22-05-2017 here again one year was lost.
- 11.42** The position in regard to implementation of SFC recommendations is not very encouraging. The Report of the Comptroller and Auditor General of India on Local Bodies for 2016-17 revealed that against Fourth ASFC's recommendations of Rs.3389.40 crore for the PRIs only Rs.999.60 crore was released. Similarly, for the ULBs Rs.550.50 crore was released against the recommended amount of Rs.1456.60 crore.
- 11.43** The position of implementation of Fifth ASFC's recommendations is also not satisfactory. For General Areas, the amount of devolution recommended was Rs.1391.87 crore and the amount released during first four years was Rs.536.89 crore. Against the recommendation grant of Rs.3356.83 crore only a meager sum of Rs.15.53 crore was released till the end of 4 year. In respect of Sixth Schedule areas, against recommended devolution of Rs.50.85 crore an amount of Rs.41.72 crore was released. Against the recommended grant of Rs.1880.32 crore Rs.454.27 crore was released.

Suggestions for the National Finance Commission

- 11.44** The National Finance Commission (NFC) simultaneously recommended transfer of funds from the Central Government to the States and the Local Bodies. The NFC recommended transfer of resources from the Centre to the States in terms of Art. 280. 3(a) and (b). Resource transfer from the Centre to the Local Bodies takes place under Art. 280. 3(bb) and (c). Hence, our suggestions for the NFC are grouped under two parts, one for transfer recommended to States and the other to Local Bodies.

Transfer Recommended to States

Vertical Devolution

- 11.45** First of all, the vertical imbalance between the Centre and the States has sharpened to some extent due to rolling out of GST during 2017-18. As mentioned in Chapter-4 paragraph 4.23, the State has witnessed a significant drop in SGST collection since implementation of GST. In view of the growing imbalance between the Centre and the States due to roll out of GST, it is suggested that NFC may consider increasing the percentage of vertical devolution from the current ratio of 42 to 50. Simultaneously, the scheme of compensation for revenue loss due to GST may be extended for a further period of 5 years.
- 11.46** Second, in the matter of horizontal devolution, the earlier NFCs have adopted a number of parameters with different weightages as the criteria for determining the inter-se share of each State in the Divisible Pool (DP). It may be noted that the percentage share of Assam in the DP went down from 3.628% in the 13th FC to 3.311% in the 14th FC recording a decrease by 8.74%. Consequently, the increase in the size of the DP from 32% to 42% did not bring about any substantial improvement for Assam. It is suggested that the NFC may revisit the parameters and weightages so that financially disadvantaged States are not affected.
- 11.47** Third and the most important aspect is the shortfall in actual release of share of Central taxes against the amount recommended by the NFC. For instance, the 14th FC recommended Rs.131178.00 crore as share of Central taxes to Assam during the period 2015-20. However, the actual release by GoI was Rs.112456.00 crore resulting in a shortfall of Rs.18722.00 crore. It may be recalled that the Fourteenth FC had assessed Assam as revenue surplus of Rs.2171.00 crore during 2015-20. However, due to this shortfall, the anticipated surplus of Rs.2171.00 crore will eventually turn into a deficit of Rs.16551.00 crore which is left uncovered. The NFC may recommend a suitable mechanism to compensate the States for the loss sustained due to short payment against the recommended amount.
- 11.48** Fourth, Art. 276 (2) of the Constitution prescribed a ceiling of Rs.2500.00 on Profession tax etc. This restrictive clause has severely impacted the yield from this tax. It is suggested that NFC may recommend raising of the constitutional limit of Profession Tax to a suitable level through amendment of the Constitution.

Transfer Recommended to Local Bodies

- 11.49** It may be recalled that Union Ministry of Panchayati Raj and Urban Development in their memoranda submitted to the 13th FC had urged that 5 per cent and 3 per cent of the Central DP be allocated to the PRIs and ULBs respectively. However, the Thirteenth FC recommended only 4.95 per cent of the DP both for PRIs and ULBs. Again, the Fourteenth FC recommended only 3.06 per cent of the DP for the local bodies. The NFC may consider suitable augmentation in the allocation of the local body grant.
- 11.50** The successive NFCs had adopted different parameters with varying weightages for inter-se distribution of the local body grant recommended by them among the States. It has been noted with deep concern that the share of Assam has declined from 2.55% during 11th FC to 2.22% during 14th FC. It is suggested that the NFC may look into this aspect so that the needs of financially weak States like Assam are suitably addressed.
- 11.51** Art. 285 of the Constitution prevents local governments from imposing any tax on Union Government property. However, there is no bar in levying service charges on Central Govt. property. But even this limited option is, at times, challenged by aggrieved parties. It is suggested that NFC may recommend measures to safeguard the interest of local bodies.
- 11.52** In the matter of local body grant to the excluded areas, the Fourteenth FC maintained that they cannot recommend grant to such areas where provisions of the Constitutional Amendments do not apply. However, the earlier FCs have recommended a portion of their local body grant for the excluded areas. The NFC may reconsider this issue.
- 11.53** The local body grant to PRIs as recommended by the Fourteenth FC was confined to the GPs only. As a result, the upper two levels i.e. ZPs and APs are starved of fund. They are also required to deliver services and undertake welfare activities within their respective jurisdiction. The NFC may look into the needs of the ZPs and APs.
- 11.54** Finally in the wake of decentralization, the formidable obstacle faced by the Local Bodies in Assam is acute shortage of manpower. Manpower shortage is so acute, particularly in GPs, that a GP office is being run single handedly by one Secretary. Instances are replete where one Secretary is looking after more than one GP. As a result when the Secretary is out of town or in another office, his office remains closed. The situation is further aggravated in the case of newly set up village councils in excluded areas. In regard to ULBs, the position is no better. The staff strength in municipalities varies from unit to unit depending on their size and own revenue collection. As a result some of the MBs are precariously understaffed. It is suggested that NFC may look into this aspect and recommend additional fund for upgradation of manpower.

CHAPTER - 12

Monitoring and Evaluation

Introduction

Monitoring and Evaluation (M&E) are effective tools for enhancing quality of project planning and management. Monitoring helps project managers to understand whether projects are progressing on schedule and can be used to ensure that project inputs, activities, outputs and external factors are proceeding as planned. Evaluation can be a tool to help project managers assess as to what extent the projects have achieved the objectives set forth in the project documents.

Given the importance of monitoring and evaluation in influencing successful implementation of policies and programmes, it is imperative that an effective monitoring system in respect of the local bodies handling large volume of funds must be put in place. However, strong monitoring systems are yet to be put in place.

- 12.1** The Central Finance Commission emphasized the need of a monitoring system particularly for the grant element in Finance Commission transfers. Specific purpose grant necessitates better targeting of expenditure in certain important areas so identified. In order to ensure this end objective for which grant is released it was considered desirable to put an effective monitoring mechanism in place. Accordingly, the Commission recommended that the State should constitute a State Level Monitoring Committee headed by the Chief Secretary with the Finance Secretary and the Secretaries, Heads of Department concerned as members. The Committee shall be responsible for monitoring both financial and physical targets and for ensuring adherence to the specific conditionalities in respect of each grant. In the beginning of the year, the Committee is to approve the projects to be undertaken in each sector, quantify the targets both in physical and financial terms and also lay down the time frame for achieving specific milestones. The Committee should meet at least once every quarter to review the utilization of the grants and to issue directions for mid-course correction, if necessary.
- 12.2** Having regard to the large volume of resource transfer to the local bodies mainly in the shape of grants flowing from the recommendations of State Finance Commissions and for proper utilization of such grants, this Commission realized the necessity of a strong monitoring mechanism. Accordingly, the Commission recommended that the scope of the existing State Level Monitoring Committee headed by the Chief Secretary with Finance Secretary and Secretaries of concerned departments as members

to cover monitoring and utilization of State Finance Commission grants as well.

Present Monitoring and Evaluation system

Director of Municipal administration

- 12.3** The ULBs implement various schemes viz. Centrally Sponsored scheme, Central Sector schemes, SOPD and schemes under CFC and SFC. Flow of fund to local bodies is increasing in the form of own revenue receipts, transfer from SFC, CFC grants and SOPD. At present, there is no systematic monitoring system in the ULBs for tracking and observing various stages of implementation of various schemes undertaken by the ULBs. There is a need for physical verification of execution of works relating to ULBs by the technical personnel of the Directorate of Municipal Administration. At present, a Superintending Engineer and Sanitary Engineering Adviser, Assistant Engineer along with Junior Engineer of Directorate of Municipal Administration are in charge of extensively supervising the field works for physical verification and execution of schemes at the time of submission of Utilization Certificates which serves only a very limited purpose. Further, due to non existence of District level offices as well as shortage of manpower, the Directorate of Municipal Administration is not in a position to do a thorough job. Following are the number of existing posts in the Planning & Statistical Cell in the Directorate of Municipal Administration, Assam.

| Name of post | Number of post | Man in position | Remarks |
|---------------------|-----------------------|------------------------|--|
| I. SRO | 1 | 1 | Deputation from Economics & Statistical Services |
| II. RO | 1 | Vacant | Vacant from 01.05.2019 |
| III. ARO | 1 | Vacant | Vacant from 08.02.2017 |
| IV. RA | 1 | 1 | |
| V. SIS | 1 | 1 | |
| VI. Computer | 2 | Vacant | 19.12.16 |

A dedicated Cell is required to be set up in the Directorate of Municipal Administration, Assam to look after all the works related to CFC, SFC, SOPD schemes etc. as suggested by the 4th ASFC. But due to shortage of staff, a full fledged Cell could not be set up in the Directorate of Municipal Administration, Assam.

12.4 For strengthening the Planning & Statistical Cell in the Directorate of Municipal Administration:

It is clearly mentioned above that due to non existence of District level offices as well as shortage of manpower in the Planning & Statistical Cell, it is quite impossible to look after the works implemented in the

ULBs or to collect all the information from the ULBs required for various purposes. Therefore, following measures may be taken for strengthening the Cell. The DMA has requested the 6th ASFC to provide fund for Rs.2840.54 lakh for creation of a separate Cell with the following officers:

| (Rs. in lakhs) | | | | | | | | | Required qualification |
|---|-------------|--------------------------------|--|---------|---------|---------|---------|---------------|--|
| Name of post | No. of Post | Pay in the scale of Pay Band | Amount required for a financial year (2020-21) | 2021-22 | 2022-23 | 2023-24 | 2024-25 | Total 2020-25 | |
| 1) SRO | 2 | 30,000 – 1,10,000, GP-13,900/- | Rs. 13.05 | 14.36 | 15.79 | 17.37 | 19.11 | 79.68 | MA/MSc. in Economics/Statistics/Mathematics for direct recruitment through APSC or Graduate having 5 years of experience in the post of RO of a State/ Central Govt. Deptt. |
| 2) RO | 2 | 30,000 – 1,10,000, GP-13,300/- | Rs. 12.88 | 14.17 | 15.58 | 17.14 | 18.86 | 78.63 | MA/MSc. for direct recruitment through APSC or Graduate having 5 years of experience in the post of ARO. |
| 3) Consultant/ Experience required in the rank of SRO/RO in the Directorate of Municipal Administration/Finance (EA) Deptt. | 2 | Aprox. 60,000 | Rs. 14.40 | 15.84 | 17.42 | 19.17 | 21.08 | 87.91 | Post may be filled up from the retired SRO/RO of the Directorate of Municipal Administration having 5 years of experience in Finance Commission's matter in the Directorate of Municipal Administration. Minimum qualification should be Graduate. |
| 4) ARO | 3 | 22,000 – 87,000 GP-11,500/- | Rs. 15.02 | 16.52 | 18.17 | 19.99 | 21.99 | 91.70 | BA/BSc./B.Com with Economics/ Statistics/ Mathematics having 5 years of experience in the post of RA in the Directorate of Municipal Administration |
| 5) MIS | 2 | 30,000 – 1,10,000 GP-13,300/- | Rs. 12.88 | 14.17 | 15.58 | 17.14 | 18.86 | 78.63 | BE/B. Tech in computer Science |
| 6) RA | 4 | 22,000 – | Rs. 18.62 | 20.48 | 22.53 | 24.78 | 27.26 | 113.6 | BA/BSc./B.Com |

| | | | | | | | | | |
|----------------------------|----|-------------------------------|------------|--------|--------|--------|--------|--------|---|
| | | 87,000 GP- 9100/- | | | | | | 8 | with Economics/Statistics/ Mathematics having 5 years of experience in the post of SIS in the Directorate of Municipal Administration |
| 7) SIS | 4 | 14,000 – 49,000 GP- 7400/- | Rs. 12.94 | 14.23 | 15.66 | 17.22 | 18.95 | 79.00 | BA/BSc./B.Com with Economics/ Statistics/ Mathematics having 5 years of experience in the post of Computer in the Directorate of Municipal Administration |
| 8) Computer/ Data operator | 10 | 14,000 – 49,000 GP- 6200/- | Rs. 30.59 | 33.65 | 37.01 | 40.72 | 44.79 | 186.76 | BA/BSc./B.Com with Economics/ Statistics/ Mathematics. Post may be filled up through direct recruitment. |
| 9) Grade-IV | 3 | 12,000 – 37,500 GP- 3900/- | Rs. 7.30 | 8.03 | 8.83 | 9.72 | 10.69 | 44.57 | HSLC passed. Post may be filled up through direct recruitment. |
| Total | 54 | | Rs. 137.68 | 151.45 | 166.57 | 183.25 | 201.59 | 840.54 | |

The Commission recommends that the State Government may consider the above proposal of DMA for strengthening the Planning and Statistical Cell in the Directorate of Municipal Administration.

12.5 For Management Information System (MIS)

Implementing e-Governance, online monitoring system play key roles in the Monitoring and Evaluation of the works under a Department. But, Directorate of Municipal Administration, Assam has no Online Management Information System. Hence, a comprehensive Management Information System (MIS) should be developed with log in access by the Director Municipal Administration and all the ULBs in Assam on priority basis. The MBs can enter and upload the scheme details, UCs etc. from their login and the information entered by MBs can be monitored and reports can be generated from DMA office login. The portal will have the following features:

12.6 At ULB Level

- (i) ULB profiles with reporting dashboard.
- (ii) Entry of information, documents can be uploaded
- (iii) GIS mapping for projects / Geo tagging.

12.7 At DMA Login

- (i) DMA profile with monitoring dashboard
- (ii) Scheme wise report generation
- (iii) GIS report generation

- (iv) Graphical report generation
(v) SMS integration

12.8 Proposed Budget

(Rs. in lakhs)

| Sl. No. | Particulars | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | Total | Remarks |
|----------------------------------|---|---------------|---------------|---------------|---------------|---------------|----------------|--|
| Development of web portal | | | | | | | | |
| 1 | Registration of Domain and Hosting for 1 year | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 2.50 | |
| 2 | Development of web portal- Implementation and training | 150.00 | 50.00 | 50.00 | 50.00 | 50.00 | 350.00 | |
| Sub Total | | 150.50 | 50.50 | 50.50 | 50.50 | 50.50 | 352.50 | |
| Staff requirement at DMA | | | | | | | | |
| 1 | MIS Expert - 1 no. in the pay scale 14,000 – 49,000 GP- 7400/- | 3.23 | 3.56 | 3.91 | 4.31 | 4.74 | 19.75 | BCA/BE/ B.Tech or equivalent qualification in Computer Science. Post may be filled up through direct recruitment. |
| 2 | MIS executive -2 nos. in the pay scale 14,000 -49,000, GP- 6200/- | 6.12 | 6.73 | 7.40 | 8.14 | 8.96 | 37.35 | BCA/BE/ B.Tech or equivalent qualification in Computer Science. Post may be filled up through direct recruitment. |
| Sub Total | | 9.35 | 10.29 | 11.31 | 12.45 | 13.70 | 57.10 | |
| Staff requirement at ULBs | | | | | | | | |
| | MIS Expert for developing Geo tagging system, Online Managerial Information System (MIS) and File Tracking Management, database updation etc.- 96 in the pay scale 14000 – 49000, GP - 6200 | 293.11 | 322.43 | 354.67 | 390.14 | 429.15 | 1789.50 | BCA /BE / B.Tech or equivalent qualification in Computer Science. Post may be filled up through direct recruitment |
| Grand Total | | 452.96 | 383.22 | 416.48 | 453.09 | 493.35 | 2199.10 | |

Therefore, the 6th ASFC recommends an amount of Rs.2199.10 lakh for Online Management Information System, Development of web portal in the Directorate of Municipal Administration and ULBs. It also

recommends that the MIS should be made operational within two years of the approval of Govt.

The 6th ASFC recommends at least 3% as A&OE out of Devolution fund to the Directorate of Municipal Administration under the head of Account “2217” for monitoring and evaluation purpose.

- 12.9** The UDD has constituted two Monitoring & Evaluation Committees in the District level and ULB level vide No. UDD(T) 2/2015/53 dated 30.03.16 for evaluation of tender proposals and monitoring project implementation for speedier implementation of projects under UDD schemes funded by Govt. of India and Govt. of Assam. The Town Level & District Level Committees have been constituted with the following officials.

Town Level Monitoring Committee:

| | |
|---|------------------|
| 1) The Chairman of the ULB | Chairperson |
| 2) The Deputy Commissioner or nominee not below the rank of SDO | Member |
| 3) The Superintending engineer/ Executive Engineer of PWD (Roads) or PWD (Building) | Member |
| 4) The Deputy Director/ Executive Engineer, Town & Country Planning | Member |
| 5) The Finance & Accounts Officer, DC's establishment | Member |
| 6) The Executive Officer, ULB | Member Secretary |

District Level Monitoring Committee

| | |
|---|------------------|
| 1) The Chairman of Development Authority | Chairperson |
| 2) The Deputy Commissioner or representative not below the rank of SDO | Member |
| 3) The Superintending engineer/ Executive Engineer of PWD (Roads) or PWD (Building) | Member |
| 4) The Deputy Director/ Executive Engineer, Town & Country Planning | Member |
| 5) The Finance & Accounts Officer, DC's establishment | Member |
| 6) The Member Secretary, Development Authority | Member Secretary |

12.10 The functions of both the Committees are as follows:-

- (i) The Committee shall vet the tender documents specially the eligibility conditions for participation in tenders.

- (ii) The Committee shall evaluate the tenders as per clauses of tender documents and CVC guidelines and Relevant Rules/Regulation of Govt. of Assam and Guidelines/instructions issued by the Finance Department/Urban Development Department of Govt. of Assam and any specific guidelines pertaining to the scheme.
- (iii) The ULB/DA shall award the contract and execute tender agreement in conformity with Budget provision, availability of fund and need for the project as per valid Administrative approval issued by the competent authority as per recommendation of the Committee.
- (iv) The Committee shall monitor and review the progress of the schemes periodically. The E.Os of the ULBs shall submit the minutes of the meeting along with a statement of progress of projects with photographs in the prescribed format to the Director, Town & Country Planning / Director, Municipal Administration as the case may be with a copy to Director Town & Country Planning. For projects, executed by Development Authority, The Deputy Director concerned shall submit the same to Director, Town & Country Planning.
- (v) The Committee shall prepare a timeline for expeditious execution of projects and monitor the same.
- (vi) All tenders shall be finalized and awarded at the Municipal Board / Town Committee / Development Authority level accordingly as per recommendations of the above mentioned Committees. This arrangement is not applicable to those schemes implemented under devolution of funds provided to the Municipal Boards / Town Committees.

12.11 Existing Monitoring and Evaluation System in GMC

The Guwahati Municipal Corporation is divided into six Engineering Divisions that carry out various works related to construction of roads and drains headed by Executive Engineer. All six engineering Divisions are under the control of Chief Engineer, GMC under the Administrative control of the Commissioner, GMC.

Based on fund availability works of roads and drains are taken up during a financial year by either open tendering (manual) or E-tendering process.

Monitoring and Evaluation of construction of roads and drains is normally done by the concerned Executive Engineer during implementation and also supervised by the Commissioner/Chief Engineer, GMC.

For the scheme of Mission Flood Free, 03 (Three) layers of monitoring are done for which committees have been formed. As per Govt.

guidelines, third party monitoring and evaluation by the Engineering Institute of Assam and PCPS Girls Polytechnic is done. A committee comprising of Deputy Commissioner Kamrup (M) as Chairman has also been constituted. The 3rd Committee comprises of the Ward Councilors, then Area Sabha Members and distinguished citizens of the area. An amount of 2% of estimate value has been provisioned for payment to the Engineering Institute.

In case of bigger projects third party private consultancy has been engaged at a cost of 2.95% of total work value during execution of 4th Assam Finance Commission Works. Private Consultancies has been engaged through tendering for empanelment and given responsibilities for preparing the Estimates and Drawings, site verification etc.

Monitoring System in PRIs

- 12.12** The Panchayat and Rural Development Department Government at State headquarters has a Monitoring Cell in the office of the Commissioner, Panchayat and Rural Development Department, Govt. of Assam. The cell is manned by:

| SNo | Designation | No of Post |
|------------|-------------------------|-------------------|
| 1 | Joint Director | 1 |
| 2 | Deputy Director | 1 |
| 3 | Research Officer | 1 |
| 4 | Statistical Officer | 1 |
| 5 | Inspector of Statistics | 1 |

The cell prepares monthly progress report on development activities of the department viz. MGNREGA, PMAY-G, NSAP, State Finance and Central Finance Commissions etc. of the Zilla Parishads at district HQs. The progress report at State level is prepared on the basis of the report submitted by district offices. The State level report is shared with different stakeholders and different forums from time to time. Physical monitoring of the activities of the PRIs and supervision of their financial management is also done through this cell.

Regular monthly review meetings with the districts are conducted on various programmes by the Commissionerate, P&RD at state headquarters and through video conference.

- 12.13** One of the key monitoring mechanisms is the continuous social auditing of the performance of PRIs. A Social Audit Unit also has been setup in

the State Headquarter headed by Director, Social Audit. The unit also has the presence in the districts as well with District Resource Person and Block Resource Person. Scheme wise social audit are being done by the Unit.

At the State level, there are different Programme Management Units for different programmes supported by State Projects Managers, IT Manager, Finance Manager etc. These units look after the implementation and monitoring of the programmes.

- 12.14** At Zilla Parishad level, the Chief Executive Officer, Zilla Parishad heads the monitoring and evaluation of the developmental works of the Zilla Parishad. CEOs organize regular review meeting at ZP level inviting officials of Anchalik Panchayats. At Zilla Parishads there are different Programme Management units, which also monitor and evaluate different programmes.

Various monitoring and advisory committees are in place for proper checks and guidance in implementation of the programmes. There is the District Planning Committee and District Development Coordination and Monitoring Committee (DDCMC) which oversee the programmes implemented by the Zilla Parishads.

- 12.15** At the Anchalik Panchayat, the Executive officer of the Achalik Panchayat supervises and oversees the execution of all works of the Anchalik Panchayat. The Executive Officer, is assisted by the Extension Officer, who assists in supervising, monitoring and evaluation of GP's activities in addition to overseeing the effective implementation of various schemes at AP level and GP level. Junior Engineers are also placed in blocks to give technical assistance to the implementing agencies of works.

A block level Advisory Cum Monitoring Committee has also been constituted to oversee the works executed by the GPs under the Finance Commission Grant.

- 12.16** At the Gaon Panchayat level, every year every Gaon Panchayat is required to prepare the Gaon Panchayat Development Plan. The GP Secretary presents the relevant data on accounts of previous year, revenue and expenditure and other book of accounts and papers necessary for the purpose in the Gram Sabha. GPs are required to prepare draft status report, through the process like survey, PRA exercise, situation analysis, mapping of resources etc.

- 12.17** As the Panchayat and Rural Development Department have adopted e-governance to a great extent, Online monitoring of expenditure and scheme implementation has played a key role in improving accountability and transparency.

All the major programmes or schemes have full-fledged Management Information Systems upto Gaon Panchayat level. The report generated through the MIS is extensively used for monitoring and evaluation at every level.

- 12.18** Public Fund Management System has been adopted for all programmes implemented by the department; Direct Benefit Transfer has been adopted, along with Geo tagging of assets created under the department and the online management of Own Source of Revenue of the local bodies, Department has bagged several National Awards in e-governance in last five years.

E-Monitoring and Evaluation Mechanism of PRIs.

- 12.19** Rural local body institutions, the democratically elected bodies of the governance are gradually evolving as the fulcrum of all rural development activities. These local bodies are executing developmental schemes and programmes. There is substantial increase in fund flow to the rural local bodies in the form of own revenue receipts, transfer from State Finance Commission and Central Finance Commission grants, Centrally Sponsored Schemes, fund under State Plan Schemes, etc. Thus, an effective monitoring and evaluation system is critical for successful implementation of the programmes and achievement of the objectives.

- 12.20** The Department of Panchayat & Rural Development is implementing various development programmes through Panchayati Raj Institutions. To monitor and supervise the planning, implementation of the programmes being implemented by the Panchayati Raj Institutions, the Government of India and State Government has taken various steps by developing different Management Information System (MIS). Both, Ministry of Rural Development & Ministry of Panchayati Raj, Govt. of India has launched e-panchayat system with a basic objectives of proper planning & monitoring, transparency, information, better and convergent delivery of services to the citizens etc.

- 12.21** The Government of India, Ministry of Rural Development & Ministry of Panchayati Raj has already developed the following MIS:

GPDP Portal - (www.gpdp.nic.in): Ministry of Panchayati Raj developed the GPDP Portal to monitor the entire process of GPDP wherein each and

every panchayat will put the required information in the portal. The portal has the following features:

- To schedule and manage Special Gram Sabha meetings at Gram Panchayat Level.
- To help to Upload Geo tagged photographs of the Gram Sabha meetings and Public Information Board.
- Provide feedback by the facilitator online about the special Gram Sabha meetings.
- Provision to schedule special Gram Sabha meetings.
- Assigning facilitator to a Gram Sabha.
- SMS/email based notifications.
- Facilitator Feedback form.
- Provision to upload images.
- Mobile (Android) Application for GPDP.

12.22 Panchayat Enterprise Suite: (There are 11 interventions with separate web portal): The Ministry of Panchayati Raj (MoPR) has been undertaken e-Panchayat Mission Model Project (e-Panchayat MMP) with a view to introduce and strengthen e-Governance in Panchayati Raj Institutions (PRIs) across the country and built associated capacities of the PRIs for effective adoption of the e-Governance initiative. Under this project, Panchayat Enterprise Suite (PES) has been conceptualised comprising 11 Core Common applications. At present, Panchayat Enterprise Suite has been deployed/ operationalized with 10 Core Common Applications and GIS layer module is under conceptualisation. The operational modules include Local Government Directory (www.lgdirectory.gov.in), Area Profiler (www.areaprofiler.gov.in) (Socio-economic & general details), PlanPlus (www.planningonline.gov.in) (to strengthen Decentralised & Participatory Planning), Action Soft (www.reportingonline.gov.in) (works/scheme implementation Monitoring System), PRIA Soft (www.accountingonline.gov.in) (Panchayat Accounting), National Panchayat Portal (www.panchayatportals.gov.in) (Dynamic Website of Panchayats), National Asset Directory, Service Plus (www.serviceonline.gov.in) (To facilitate Service Delivery), Service Plus (www.serviceonline.gov.in) (to facilitate service delivery), Training management Portal (www.trainingonline.gov.in) , Social Audit (www.socialaudit.gov.in) (to facilitate social audit).

12.23 **MGNREGA MIS.** (www.nrega.nic.in): The Ministry of Rural Development monitors the entire programme of MGNREGA from planning to implementation through an MIS. Each and every plan, budget, payments and asset created will have to be done through this MIS.

12.24 PMAY – G. (www.pmayg.nic.in): PMAY – G has a separate MIS with a feature to capture all the data relating to the beneficiaries, work progress, payments etc. of each selected house

12.25 NSAP (www.nsap.nic.in): To maintain the transparency and accountability in the payments to beneficiaries, the state has already launched the Direct Benefit Transfer under the programme.

Besides the above range of software, the State Panchayat & Rural Development Department has been developing a software on management of Own Source of Revenue wherein all information relating to tax and non tax collected by the panchayats, its expenditure, settlement of haat, ghat etc. can be managed in the software. The State Institute of Panchayat & Rural Development has been entrusted the responsibility to develop the software. The institute is developing a software on management of Own Source of Revenue incorporating all the necessary information that is required to monitor the own source of revenue of panchayats. After developing the software, the department will be able to monitor the income of the panchayats, their expenditure, settlement of haats, ghats, collection of tax, non tax revenue etc. through this software. The institute is preparing an integrated software with the objectives of also integrating the MIS already in operation so that the department is able to monitor the progress and performance of all the programmes being implemented by the panchayats through a single window.

Panchayat Assessment Under Panchayat Accountability Incentive Scheme.

12.26 Ministry of Panchayati Raj, Government of India introduced the Panchayat Sashakstikaran Puraskar to incentivise Panchayati Raj Institutions based on the performance of the panchayats. It was initially started as Panchayat Empower Accountability Incentive Scheme by the Ministry. Objective of the scheme are broadly as follows:

- a. Incentivise panchayats to put in place accountability systems to make their functioning transparent and efficient.
- b. To provide incentives to PRIs to improve their performance.
- c. To bring the issue of PRI performance into prominence and focus the attention of policy makers.
- d. Encourage state government to develop their system of assessment and direct their attention to taking initiative to maximise PRI performance.

For this, performance of all the panchayats at the three levels is assessed with a set of well designed indicators, questionnaires and marking for each calendar year. As per instructions given by Government of India, questionnaires and indicators are to be made state specific. The

questionnaires and indicators also help in monitoring the performance of the panchayats. The well performing panchayats will get recognition and corrective measures can be taken to improve performance of under performing panchayats.

Since the last two years, submission of information is being launched through online process wherein all the three tiers of panchayats have been uploading the information as per parameters. Subsequently, on submission of information, state level verification team constituted with Faculty Members of SIPRD, College Professors, academicians, retired Government Officers recommend the name of some panchayats to the Government of India. The Government of India subsequently verifies the panchayats so recommended by engaging third party.

In Assam the 5 (five) best performing panchayats i.e. Tinsukia Zilla Parishad, Dhemaji Anchalik Panchayats and Bongaon, Konwargaon, Rajaphukhuri Gaon Panchayats have been conferred the award for the assessment year 2016 – 17. This year the Ministry of Panchayati Raj, Government of India has already selected Tinsukia Zilla Parishad, Tetelia, Dampur and Baghjap Gaon Panchayat for the award for the assessment year 2017 – 18.

12.27 Monitoring System in the BTC:

- (i) The District Development Committee (DDC) is Chaired by a Secretary of BTC assigned to look after the district. Like in plains districts, DDC meeting is held every month to monitor the implementation of schemes / projects under various departments and suggest remedies for any bottleneck faced in the implementation of schemes / projects.
- (ii) Vigilance and Monitoring Committee is Chaired by the Peoples representative appointed by the Chief of the BTC.
- (iii) There is a DISHA Committee in each district headed by a Member of Parliament for monitoring developmental schemes implemented in the district which involves Centrally funded schemes.
- (iv) A Third Party Monitoring Committee has been constituted by the WPT&BC Department, Govt. of Assam which comprises of Director, WPT&BC, Assam as Convener and Deputy Commissioner of respective districts, One representative from T&D Deptt. (Addl. Director, PP & NEC) and Financial Adviser of P&RD Deptt., Govt. of Assam as Member to monitor schemes / projects to be executed under the Fifth ASFC (ULBs & PRIs).

12.28 Monitoring System in the KAAC and DHAC:

In KAAC and DHAC, there is no system of monitoring and evaluation. However, KAAC has constituted a Third Party Monitoring Committee with the following members in order to monitor the implementation of the Schemes under 5th ASFC executed by the Department of Town and Country Planning and Panchayat & Rural Development, Diphu, Karbi Anglong.

Members:

- (i) Under Secretary, KAAC, Diphu.
- (ii) Under Secretary, KAAC, Diphu.
- (iii) Executive Engineer, PWD, (R) Division, Diphu.
- (iv) Executive Engineer, Water Resources, Diphu.
- (v) Executive Engineer, PHE, (U), Diphu.

Virtually, there is complete absence of Monitoring and Evaluation system meant for work of ULBs in both KAAC and DHAC.

Conclusion

- 12.29 The Commission recommended that District Level Monitoring Committee should be constituted to review status reports and recommendations of the review meeting held at MB / TC level as well as that held in the Zilla Parishad. The Committee should include representatives from independent agencies besides ULBs and PRIs. The Committee may be formed with the following officials and elected representatives.

District Level Monitoring Committee on activities of LBs:

| | |
|--|------------------|
| 1. Deputy Commissioner | Chairperson |
| 2. Chief Executive Officer of Zilla Parishad | Member-Secretary |
| 3. President of Zilla Parishad | Special Invitee |
| 4. Executive Officers of APs | Member |
| 5. Chairperson MB/TC | Member |
| 6. Deputy Director Town and Country Planning | Member |
| 7. Ex. Engineer PWD Roads | Member |
| 8. Ex. Engineer PWD Building | Member |
| 9. Ex. Engineer PHE | Member |
| 10. Chief of the Division, Zonal unit of Evaluation and Monitoring Division, Transformation & Development Deptt. | Member |
| 11. Representative from DALF | Member |

The Committee will sit twice in a year during April and October. The proceeding of the meeting with views and recommendations should be submitted to the State Level Monitoring Committee (SLMC) for monitoring the activities of LBs.

12.30 It is recommended that for Sixth Schedule Area, the Autonomous Councils may draw up guidelines along these lines for better performance and transparency.

- (i) The Principal Secretaries of the Autonomous Councils (ACs) should prepare a fixed time frame for implementation of schemes in time.
- (ii) The ACs should obtain administrative approval and sanction of expenditure of each approved project.
- (iii) Tendering for all projects would be mandatory for ensuring transparency and competitive bidding.
- (iv) The Principal Secretaries of the ACs should submit proposals to Finance (EA) Department through administrative line departments for release of fund under award of State Finance Commission and Central Finance Commission. Finance Department will release funds directly to ACs as per existing procedure. The Principal Secretaries of the ACs should submit UCs as per GFR-19(A) duly countersigned by the competent authority to Finance (EA) Department as well as to AG Assam.
- (v) Finance/WPT&BC/ Hill Areas Department would fix monitorable targets (Physical and Financial) against each project before release of allocated funds to ACs.
- (vi) The State Government should engage “Third Party Monitoring” for the projects sanctioned under SFC.
- (vii) The concerned officers of Council be made responsible for following the guidelines.

12.31 Standard operating procedure as well as to geo-index and geo-tag for the infrastructure created under grant-in-aid need to be introduced by the LSGI and Autonomous Councils to ensure timely and systematic implementation of schemes.

LSGI and Council officers may be made solely responsible for ensuring guidelines /instructions are adhered to.

Commission observes that there are different systems in place for implementation and monitoring of schemes in General and in Sixth Schedule Areas. It is recommended that the differences may be narrowed as far as possible and progressive monitoring models be adopted so that the benefits of good practices percolate to Sixth Schedule areas.

Timely Consideration of the Report of the Sixth Assam State Finance Commission

- 12.32** In order to ensure smooth functioning of the State Level Monitoring Committee (SLMC), the Government may fix a time frame for acceptance of the report of SFC, placing of Action Taken Report (ATR) in the State Assembly and implementation of the recommendations. Every year along with the budget document, a statement showing the details of tier/level wise transfer to local bodies based on the accepted recommendations of SFC, may be placed. Moreover The State Government must engage “Third Party Monitoring” for the projects sanctioned under SFC both for General and Sixth Schedule Areas.
- 12.33** It may be advisable to put in place Monitoring and Evaluation Cells at the concerned Heads of Department offices. Such Cell in the Directorate would scrutinize the demand received from the grass-root level and consolidate the same for onward transmission to Finance Department both soft and hard copies through their respective Administrative Departments. This would facilitate placing the matter before the State Level Monitoring Committee (SLMC) for consideration and approval of projects / schemes under specific grants-in-aid in a time bound manner. Performance of individual units may also be evaluated by the cells taking into consideration efficiency, effectiveness, efforts at tapping revenue from own sources, promoting participatory process, enhancing transparency and accountability etc. This Committee would review the performance of LBs in regard to their financial and physical targets on the basis of the reports submitted by the District Level Committee. The Committee should meet twice in a year and may issue necessary instructions for remedial measures. In order to ensure efficiency and effectiveness in service delivery bench-marking may be done in terms of adherence to time lines, quality and coverage of services. Consolidated data in respect of various indicators of performance and its comparison with the best performing areas or States will help evaluation of performance.
- 12.34** On receipt of the funds from Government of India under CFC grant the State Government shall pass on the same to the respective DDOs of PRIs and ULBs of general as well as Sixth Schedule Areas. These are incorporated in the relevant Head of Accounts in the State Budget. Finance Department of Government of Assam submits UC to the Ministry of Finance (Government of India) counter signed by the Secretary of the Nodal Department showing the transfer of funds from the State to the Local Bodies. In respect of State Finance Commission award, the amount is provided in the State Budget under the respective functional

Major Heads showing the Minor Heads assistance to PRIs and ULBs of General Areas which are responsible for implementation of the schemes and to incur expenditure. The Head of Account for devolution of fund under SFC and CFC award for Sixth Schedule Areas will be 3604 - Compensation and Assignments to Local Bodies and PRIs, which is for implementation of schemes and incurring expenditure. The Finance Department will release the funds directly to the respective councils for smoothly and timely implementation of the scheme.

Following the 73rd and 74th amendments of the Constitution PRIs and ULBs constitute the third tier of Government. As such, the DDOs of PRIs, ULBs, of General and Sixth Schedule Areas are responsible for incurring expenditures and submitting UCs as well.

The Commission also recommends that the AG, Assam may accept the UCs submitted by the DDOs against expenditures incurred against award of State Finance commission and Central Finance Commission against both General as well as Sixth Schedule Area.

CHAPTER - 13

Summary of Recommendations and Suggestions

Chapter- 1

- 13.1** With a view to improving the condition of the Panchayats and Municipalities, there is an urgent need for devolution of the '3F's i.e. Funds, Functions and Functionaries in letter and spirit to make them robust institutions of Self Government. (Para 1.6)
- 13.2** Its is recommended that State Government shall take effective steps to arrange accommodation, staff and other wherewithal before constitution of SFC, so that the Commission can start functioning immediately after constitution. (Para 1.17)

Chapter- 2

- 13.3** In the matter of allocation of core civic services to the Local Bodies, the adaptation of the Principle of Subsidiarity has been recommended. (Para 2.3)
- 13.4** It is recommended that as a general principle the minimum population of a GP should conform to the prescribed norm of 6000 population. (Para 2.7)
- 13.5** Local Bodies need to appreciate that devolution of funds by the SFC is to supplement their resources and not to supplant it. As such, determined and sustained effort is needed by the Local Bodies to augment their own revenue from sources allocated to them. (Para 2.9)
- 13.6** The Commission has laid special emphasis on the needs of ZPs and APs since they were deprived of Central Govt. funds under the award of 14th Finance Commission. (Para 2.10)
- 13.7** The aim and approach of the Commission is to maintain a healthy financial equilibrium between the fiscal capacity of the State Government and the genuine needs of the Local Governments. (Para 2.12)
- 13.8** The vertical dimension of resource transfer from the State Government to the Local Governments is sought to be addressed by creating a Divisible Pool (DP) out of the net proceeds of State taxes and duties. (Para 2.14)
- 13.9** The horizontal disparity among the PRIs and ULBs is sought to be addressed by adopting an inter-se distribution mechanism based on certain objective criteria. (Para 2.15)
- 13.10** Assignment of taxes and duties levied and collected by the State Government to the Local Government has not been recommended by the Commission. (Para 2.16)

- 13.11** Bifurcation of the Divisible Pool between the General and Sixth Schedule Areas has been done on the basis of principles adopted by Government of Assam in the matter of allocation of Plan Outlay between General and Sixth Schedule Areas. (Para 2.17)
- 13.12** Rural-Urban bifurcation of the DP of General Areas has been done on the basis of weighted average of population and density. (Para 2.18)
- 13.13** The rural part of the DP of General Areas has been allocated among the 26 districts on the basis of weighted average of three factors. (Para 2.19)
- 13.14** The district-wise allocation has been apportioned among the three tiers of the PRIs at the ratio 30:30:40 respectively for ZP, AP and GP. (Para 2.20)
- 13.15** The share of each AP and GP has been determined on the basis of their respective population as per 2011 census. (Para 2.21)
- 13.16** The urban part of the DP of General Areas has been allocated among the Municipal Boards and GMC on the basis of the weighted average of four variables. (Para 2.22)
- 13.17** The DP for the Sixth Schedule Areas has been apportioned between rural and urban sector on the basis of population and area. (Para 2.23)
- 13.18** The rural part of the DP of Sixth Schedule Areas has been allocated among the Autonomous Councils (ACs) at the rate of 62.64% for BTC, 26.16% for KAAC and 11.20% for DHAC. After retaining 20% for the Autonomous Councils, the share of each village council within each Autonomous Council will be determined on the basis of their respective population as per 2011 census. (Para 2.24)
- 13.19** The urban part of the DP of Sixth Schedule Areas has been allocated among the Autonomous Councils on the above basis and the share of each MB on the basis and criteria adopted for the General Areas. (Para 2.25)

Chapter- 3

- 13.20** It is imperative to make the Report of SFC available to the Central Finance Commission before finalization of their Report so that assessment of State's need could be made by them on the basis of the findings of SFC. (Para 3.2)
- 13.21** For implementation of the SFC Report and effective functioning of the local bodies it is imperative to strengthen the nodal Directorates of Municipal Administration and Panchayats and Rural Development as well as the Directorate of Audit Local Funds (DALF). More importantly,

the SFC Cell under Finance Department needs to be strengthened. (Para 3.23)

13.22 The convention established at the national level of accepting the principal recommendations of the Central Finance Commission without modification should be followed in the State level in case of SFC Report. (Para 3.24)

13.23 The Report of SFC should be readily available to the Central Finance Commission when it is constituted. (Para 3.25)

Chapter- 4

13.24 Despite a robust hike in States' share of Central DP from 32% to 42%, it did not bring any relief to the State of Assam because its share in the Central DP came down from 3.628% to 3.311%. (Para 4.16)

13.25 The actual release of its share of Central taxes by Government of India has been far below the amount recommended by the 14th FC. This has aggravated the fiscal problem of the State. (Para 4.17)

13.26 The discontinuance of Sector specific and State specific grant by 14th FC has severely affected State finances. (Para 4.19)

13.27 The recommendations of 14th FC has put additional financial burden on State Finances. (Para 4.20 and 4.21)

13.28 Dismantling the Planning Commission and discontinuance of Block Grant have affected State Finances. (Para 4.22)

13.29 The State witnessed significant drop in tax collection since implementation of GST. As such, it is imperative that the scheme of GST compensation should be extended beyond the stipulated period of 5 years. (Para 4.23)

13.30 The need to provide regular financial support to the three Autonomous Councils in the Sixth Schedule, 6 Statutory Autonomous Councils in General Areas and 31 Ad-hoc Development Councils in the General Areas have strained the financial position of the State. (Para 4.24)

13.31 Based on the assessment of the Commission, the pre-devolution BCR of the State of Assam has been estimated at Rs.15353.68 crore during the five year period 2020-25. (Para 4.51)

13.32 In order to mitigate the fiscal imbalance of the State, the Central Finance Commission and Government of India may take effective steps to augment the Consolidated Fund of the State to supplement the resources of Panchayats and Municipalities. (Para 4.53)

Chapter- 5

- 13.33** State Government should take urgent steps within a set time frame for transfer of the '3F's i.e. Funds, Functionaries and Functions to enable local bodies in Assam to function as vibrant instruments of the third tier of Government as envisaged under Article 243(G) of the Constitution. (Para 5.81)
- 13.34** The office of the Director of Audit Local Funds is to be strengthened immediately with :
- (a) Adequate manpower by filling all vacant posts in the DALF on priority basis.
 - (b) Regular training and capacity building of the auditors of DALF with access to modern technology.
 - (c) Proper infrastructure support including building for Circle Offices and Camp Offices is to be provided.
 - (d) Automation of the audit process in DALF. (Para 5.82)
- 13.35** PRIs and ULBs to maintain prescribed Cash Book, Govt. Grant Register, Demand and Collection Register, Stock Register for material, Asset register and CPF Registers, Master Rolls and other important Registers and Records. (Para 5.83)
- 13.36** The Government in the P&RD department must take steps to enforce submission of Annual Administrative Reports by the ZPs. (Para 5.84)
- 13.37** Commission recommends that the Government in the P&RD Department and UDD must make provision for internal audit of PRIs & ULBs. (Para 5.85)
- 13.38** All Local Bodies should maintain accounts on accrual basis instead of cash basis. (Para 5.86)
- 13.39** It is recommended that AG should audit all ULBs besides all ZPs and APs. The Central Government should be requested to enhance the Staff strength of auditors to cover 100 per cent audit of ULBs, ZPs and APs. Moreover, setting up of Regional branch offices of AG may be considered to facilitate higher coverage of audit by the auditors of AG. (Para 5.87)
- 13.40** Govt. to ensure that all PRIs and ULBs prepare annual budget timely in prescribed format and take approval of the concerned authorities. (Para 5.88)
- 13.41** Government to take appropriate measures against the Local Bodies failing to submit Annual Budgets. (Para 5.89)

- 13.42** Commission recommends that regular basic training courses must be imparted to the accounts personnel and elected representatives holding the executive positions of different committees. (Para 5.90)
- 13.43** Government to take up effective steps to improve the maintenance of records of Local Bodies through application of e-governance. (Para 5.91)
- 13.44** Government to take necessary steps for providing adequate manpower for both ULBs and PRIs as per recommendations of earlier Commissions. (Para 5.92)
- 13.45** The Commission recommends an amount of Rs.269.60 crore for construction of buildings for ZPs and APs and selected buildings of GPs. The earlier Commissions recommended funds for construction of buildings for some PRIs. Funds need not be allotted to these PRIs again. (Para 5.93)
- 13.46** The Commission further recommends an amount of Rs.148.20 crore for upgradation, repair and upkeep of buildings of ZPs, APs and GPs. (Para 5.94)
- 13.47** The Commission suggests that the GPs having no land or sufficient land for office buildings should immediately move the Sub Divisional Land Advisory Committee for allotment of Govt. land measuring 3-4 bighas. Zilla Parishads to monitor and assist in timely submission of proposals to respective SLACs (Para 5.95)
- 13.48** Commission recommends that fulltime Executive Officers should be positioned instead of entrusting part time Civil Officers of DC/SDO establishments. (Para 5.96)
- 13.49** Commission recommends that Govt. should finalize the Service Rules of functionaries of the ULBs without further delay. (Para 5.97)
- 13.50** The Town and Country Planning Department as well as District Development Authority should work closely with the local bodies. (Para 5.98)
- 13.51** A dynamic Statewide MIS covering all Local Bodies should be put in place so that all important information is available centrally at the P&RD, UDD, GDD and Finance Department. (Para 5.99)
- 13.52** To minimize the errors regarding all land records in Town Planning, the concerned departments should work together under the umbrella of a modified Act. (Para 5.100.a)
- 13.53** Town & Country Planning Act, 1959 requires amendments consequent upon the 74th Amendment of the Constitution. A High Level Committee chaired by the Principal Secretary, Urban Development Department and

assisted by members from Revenue Department and Director, T&CP etc. may be constituted to review the Act and suggest necessary changes so as to strengthen Town Planning and implement development activities. (Para 5.100.b)

- 13.54** There is a necessity of amendment in the existing Town & Country Planning Act, 1959 for a revised model of Town Planning in Assam with the provision of Local Area Plan, Town Planning Scheme and Land Pooling Mechanism. A Land Pooling Policy for the State of Assam shall be framed to operate this mechanism by the Government. (Para 5.100.c)

Chapter- 6

- 13.55** Vide order dated 31/03/2012, the Govt. of Assam in the Urban Development Department directed all ULBs to achieve benchmark Service Standards of core services by 31/03/2013. No review was done or follow up orders issued for the period after 31/03/2013. As a result, the instructions remained largely, a paper exercise. The process of benchmarking of service standards require to be continued on a calibrated and sustained basis. Independent third party assessment of the standards of service delivery should be put in place. An internalized system of evaluation of performance is also recommended. (Para 6.70)
- 13.56** Close coordination between the PHE Department and respective PRIs is necessary at the time of installing spot sources for drinking water as both the agencies have been installing spot sources for drinking water. Coordination is important to avoid overlapping of jurisdiction. A register should be maintained by PHE detailing all the spot sources installed by different agencies GP wise. (Para 6.71)
- 13.57** The Commission recommends that PRIs make efforts to take over all the completed piped water supply schemes from the PHE Department within their jurisdiction. They are advised to form Users Committees against each piped water supply scheme and to collect water charges. Part of the share of proceeds can be handed over to PHE Department for maintenance. (Para 6.72)
- 13.58** The Commission recommends that since over extraction of ground water will have adverse consequences and lead to and depletion of ground water. The PHE Department may explore the possibility of undertaking projects covering clusters of villages with treated surface water. (Para 6.73)
- 13.59** An effective centralized authority to regulate the uncontrolled tapping of ground water needs to be constituted. (Para 6.74)

- 13.60** Toilet blocks may be taken up for community use in areas where residents do not possess sufficient land for construction of toilets. (Para 6.75)
- 13.61** It is imperative that elected representatives should be motivated to take up awareness programmes to make villages clean and pollution free in line with the National mandate of Swachh Bharat. The example of Ramchar village, the cleanest village in Assam, located in Goalpara district at a distance of 15 KMs from Goalpara town and Haldha village in Darrang district are good examples of initiative taken by the local people. (Para 6.76)
- 13.62** The Commission earlier recommended that all the markets presently managed by the Agricultural Marketing Board, Assam should be handed over to PRIs. This may be done in a phased manner. (Para 6.77)
- 13.63** Regular coordination between the GP representatives and Users committees of Primary Schools, Anganwadis, Health Centres etc. is recommended. (Para 6.78)
- 13.64** The PRIs must identify suitable land in their localities and approach the Sub-divisional Land Advisory Board for allotment of land for burial and cremation in each GP. The Commission recommends and urges that the Govt. in the Revenue and Disaster Management Department should issue necessary orders for allotment of land for burial/ cremation on priority basis. (Para 6.79)
- 13.65** The Commission recommends that the civic bodies take steps to invite private parties for installing modern public toilets in suitable locations around bus stands, market places etc in public private partnership model based on pay and use model. (Para 6.80)
- 13.66** In view of the burgeoning crisis facing many ULBs regarding disposal of solid waste, the Commission urges the State Govt. to urgently allot Govt. land for dumping sites or to provide fund to purchase land for disposal of waste not only in ULBs but also at village or cluster level. The UD and P&RD Department may take up the same with the R&DM Deptt. for allotment and earmarking of appropriate sites for waste disposal. The UD Department may also explore the possibility of setting up integrated landfill sites common to more than one ULB as per feasibility. (Para 6.81)
- 13.67** The Commission recommends that in view of common complaints of overtopping of drains during monsoons all drains need to be constructed scientifically taking into account the end points and contours of the land.

All drains should be pucca and covered as far as possible and regularly cleaned. (Para 6.82)

- 13.68** In case of incomplete projects due to assignment to multiple agencies, there is necessity of going for EPC mode (Engineering, Procurement and Construction). As far as possible execution of a project should be awarded to single agency to prevent delay in completion of works. (Para 6.83)

Chapter- 7

- 13.69** The Commission recommends framing of Bye Laws by GP, AP and ZP as required under Rules 41, 42 and 43 respectively of the AP (Financial) Rules 2002, P&RD Dept may take initiative to initiate and assist PRIs. (Para 7.12)
- 13.70** Reluctance of elected representatives to impose and collect taxes is a major factor inhibiting the growth of internal revenue mobilization by the PRIs. The perception that levy of taxes may lead to negative reprisal from the vote bank is unfounded. (Para 7.16)
- 13.71** Keeping in view the global sharing of the net proceeds all taxes levied and collected by the State, assignment of taxes to Local Bodies is not considered by the Commission. (Para 7.22)
- 13.72** Wages of casual employees appointed after 01-09-2005 and not covered under the regularization scheme shall be met by the respective ZPs from the devolution fund. (Para 7.42)
- 13.73** One time grant of Rs.15.66 crore has been recommended to clear the arrear wages of casual employees. (Para 7.52)
- 13.74** It is the responsibility of the concerned Administrative department to ensure that the PRIs prepare annual budget and maintain accounts in the formats prescribed by the CAG. (Para 7.53)
- 13.75** The Commission recommends grant of Rs.2869.36 crore during 2020-25 consisting of Rs.1799.16 crore as direct grant to PRIs and Rs.1070.20 crore as grant routed through line departments as per year-wise and purpose-wise phasing shown at Table- 7.14. (Para 7.55 to 7.67)
- 13.76** The Commission recommends grant of Rs.1112.54 crore during 2020-25 to Autonomous Councils of BTC, KAAC and DHAC as per details shown at Table- 7.23. (Para 7.102)
- 13.77** The Commission has recommended Additional Resource Mobilisation (ARM) for the PRIs. (Para 7.105 to 7.118)

Chapter 8

- 13.78** To curb the mismatch between Revenue and Expenditure, efforts have to be made to augment revenue and at the same time ULBs need to look into expenditure management by applying new innovative methods and taking concerted administrative steps in order to reduce the dependency ratio. (Para 8.160)
- 13.79** The Commission is of the view that there is an urgent need for rationalization of expenditure of ULBs in Assam. (Para 8.161)
- 13.80** The service delivery of ULBs in both General Areas and Sixth Schedule Areas is in a dismal state and requires improvement. (Para 8.162)
- 13.81** There is a sizeable amount of arrears in property tax collection. All ULBs including GMC have not been making adequate efforts to gear up collection of property tax which is the single largest source of revenue for ULBs. It is advised that the ULBs should make all out efforts to collect property tax and mop up all existing arrears. (Para 8.163)
- 13.82** The fiscal handicaps of Municipalities arise mainly from poor economic base and limited productivity of local taxes. The elected representatives as well as functionaries of ULBs have shown reluctance in realizing taxes. This coupled with the lack of control over expenditure and administrative deficiencies have resulted in the poor financial condition of the ULBs. The Commission therefore, recommends that the elected representatives and functionaries of ULBs work in tandem and make sincere efforts to address these handicaps. (Para 8.164)
- 13.83** The factors mentioned above have led to a vicious cycle. Because of poor quality of service delivery by the ULBs, residents are not willing to pay taxes. Due to poor financial condition of the ULBs, the ULBs are unable to provide satisfactory services. Imposition of taxes and user charges have to be invariably accompanied by discernible augmentation of the quality of services. The Commission is of the view that as long as ULBs are in the state of low level equilibrium between revenue and expenditure, the Central Govt. and the State Govt. will have to continue to devolve adequate funds to the Urban Local Bodies to overcome the vicious cycle. (Para 8.165)
- 13.84** Many of the ULBs have not effected revision of property valuation since decades. Some of them have not even updated or maintained the holding register. This has naturally attributed to low level of property tax collection. In this context, the Commission recommends that an independent valuation committee must be constituted along the lines of

those in West Bengal and Tamil Nadu. The Municipal Act too should have enabling provisions and provide for periodic revision of taxes. (Para 8.166)

- 13.85** The Commission suggests that the tax collection machinery must be strengthened and reinforced with upto date technological support and trained manpower. The coverage of assesees must be widened and a vigilance machinery put in place to check tax evasion. If tax evasion is not checked the revision of tax rates will not only add extra burden on law abiding taxpayers but also act as a disincentive as defaulters enjoy the fruits of freedom from the tax net. (Para 8.167)
- 13.86** The Assam Municipal Act, 1956 needs to introduce rules for Registration to include Private Schools, Tutorial Institutions, Coaching Centres, Private Hostels, Paying Guest Houses and such other Commercial set ups. (Para 8.168)
- 13.87** Due to the increasing waste generation and burgeoning costs for servicing the same , a new sanitary tax may be levied on all Hotels, Restaurants, Private Hospitals, bus stand stalls, way side eateries , Nursing Homes, Recreation Centres, Eateries , Schools, Marriage Halls and Gardens and Shopping complexes, Exhibitions , Fairs, Construction sites etc. (Para 8.169)
- 13.88** The ULBs must enroll the support of NGOs, Social Organizations, big Commercial and Industrial houses for creation of public utility services. (Para 8.170)
- 13.89** In order to reduce dependence on funds and grant-in-aid from external sources, the ULBs have to put in all efforts to augment their own resources and take appropriate measures for expenditure compression. (Para 8.171)
- 13.90** The Local Self Govt. Fiscal Responsibility Act, 2011 needs to be implemented in letter and spirit in order to bring about financial discipline and accountability of the ULBs. (Para 8.172)
- 13.91** It is imperative that ULBs have an internal audit system in addition to a well-established monitoring and evaluation system. The ULBs need to adopt e-governance and train manpower to maximize their efforts towards ushering in good governance. (Para 8.173)
- 13.92** Bye-laws need to be introduced for laying down tax rates for different categories of ULBs without further delay. (Para 8.174)
- 13.93** Govt. in UDD and T&CP need to review and make appropriate provisions in Assam Municipal Act, 1956 for sharing the funds received

from granting building permissions between District Development Authority and ULBs. Lack of funds is likely to render the District Development Authorities dysfunctional. The dual power for granting building permission needs to be gradually dismantled. (Para 8.175)

- 13.94** The staffing pattern for ULBs needs to be adopted urgently and Service Rules of employees of ULBs finalized without delay. A cut-off date needs to be fixed so that no appointments after stipulated date are regularized. No employment should be made without prior approval of State Govt. This is considered necessary to check profligacy, ensure that only right category of staff are engaged and to ensure that reasonable amount of funds are being earmarked for providing services to residents. The Commission recommends that a statutory autonomous “Assam Municipal Service Commission” should be set up for streamlining the staffing pattern of ULBs, besides recruiting technical and suitable persons to Municipal Services. (Para 8.176)
- 13.96** The Assam Municipal Act, 1956 needs to be amended urgently to empower ULBs to collect tax on hoardings and advertisements. (Para 8.177)
- 13.97** For augmentation of revenue of ULBs and to control misuse of treated piped water, ULBs providing piped drinking water need to install water meters against consumers. (Para 8.178)
- 13.98** ULBs should be authorized to levy fines and stop the supply of water and electricity of defaulters in timely payment of taxes /duties etc. (Para 8.179)
- 13.99** The organizational set up of municipalities need to be streamlined and strengthened to cope with emerging challenges and demands for ensuring efficient services to citizens. Modern management techniques and skilled manpower is essential. As the disparate ULBs will not be in a position to usher the changes at their level, the Govt. in the UDD will have to play a pro active role in planning, sensitizing and empowering the ULBs to meet the challenges ahead. (Para 8.180)
- 13.100** The revision of taxes by ULBs in Assam is irregular and has a negative impact on the revenue realization by ULBs. The Commission, therefore, recommends constitution of an independent valuation board along the same lines as of that of West Bengal and Tamil Nadu. The Municipal Act too needs to incorporate enabling provisions accordingly. (Para 8.181)
- 13.101** It is recommended that the State Government should constitute a Committee comprising of members from P&RD Department, UDD, GDD

and Finance Department to review and draft Financial Rules and Financial Bye-laws governing collection of taxes, duties, cess etc. by the local bodies in Assam. Due to absence of such bye-laws the collection of taxes etc. by the local bodies in Assam has been badly affected. (Para 8.182)

- 13.102** The Commission recommends that the local bodies in the Sixth Schedule areas should follow the Financial and Accounting Rules of LBs in General areas in order to maintain uniformity until such time Financial Rules are framed by them. (Para 8.183)
- 13.103** The local body institutions in Sixth Schedule Areas need to have democratically elected bodies at PRI and ULB levels to benefit from the recommendations for grants of the Central Finance Commission and the State Finance Commission. (Para 8.184)
- 13.104** The rent for spaces in market sheds and buildings need to be revised at regular intervals of three to five years as per prevailing market rates. As per best practice models the room and the space in market sheds should be allotted only for a specific period upto 3 to 5 years through auction and covered with a legal agreement with party concerned providing for periodic revision of rates and period of allotment. Regular collection of rent should be ensured and the defaulters should be evicted. A model agreement may be prepared and circulated by UDD to ULBs. (Para 8.185)
- 13.105** The Commission suggests that the necessary steps need to be taken by the UDD, GDD and P&RD department to prevent overlapping of jurisdiction while issuing building permissions among the District Development Authorities, ULBs and PRIs. The Commission also recommends amendment of Rules covering breadth of the approach roads to ensure that fire brigades / service vehicle / traffic commute freely and unhindered. (Para 8.186)
- 13.106** Government has recently created services and posts of Administrative Officer, Technical and Financial staff to provide administrative support at ULB level. They need to be recruited and trained and posted as early as possible. (Para 8.187)
- 13.107** SFC should be constituted for a term of 18 months and there should be a permanent SFC Cell entrusted to follow up recommendations approved by State Government. This was also recommended by the Third Assam State Finance Commission vide Annexure-9.8. (Para 8.188)

- 13.108** Provision of Social Audit is essential for bringing about improvement of functioning of ULBs. (Para 8.189)
- 13.109** Provision for timely evaluation of schemes executed by the local bodies is required in order to assess the outcome. (Para 8.190)
- 13.110** Local Body Ombudsman should be constituted for a group of districts to look into complaints of corruption and mal-administration against elected representatives as well as functionaries.
- Local Body Ombudsman may be single member body appointed by a Committee consisting of the Chief Minister, the Speaker of the State Legislative Assembly and the Leader of the Opposition in the Legislative Assembly. The Ombudsman should be selected from a panel of eminent persons of impeccable integrity and should not be serving government official. (Para 8.191)

Release of Funds

- 13.111** The devolution of funds to local bodies consists of three components viz, (i) tax devolution to cover revenue gap, (ii) specific purpose grants to PRIs and ULBs and (iii) funds routed through concerned line departments for up gradation of infrastructures of local bodies. Fund is released after receipt of UCs against earlier releases. Funds may be released to the UDD, GDD , P&RD and Finance who in their turn release directly to the Drawing and Disbursing officers as follows for the Local Bodies of General Areas as well as Sixth Schedule Areas:-
- i) Chief Executive Officers of ZPs in the case of PRI.
 - ii) Executive Officer in the case of MBs.
 - iii) Commissioner, Guwahati Municipal Corporation for GMC.
 - iv) Concerned line Departments operates their Head of Account as per government procedure.
 - v) Finance Department of Government of Assam will directly transfer the fund to the Principal Secretary of respective Autonomous Councils viz. BTC, KAAC and DHAC pertaining to both SFC and CFC in the case of Autonomous Councils of Sixth Schedule Areas as per earlier procedure.
 - vi) Accountant General of Assam will accept the UCs as per GFR 19A prescribed by AG issued by the Drawing and Disbursing Officers as mentioned above. (Para 8.193)

Chapter 10

- 13.112** Assignment of taxes and duties levied and collected by the State Government to Local Bodies have not been considered by the Commission. (Para 10.23)
- 13.113** The Commission has excluded the proceeds of State's share of Central taxes and non-tax revenue collected by the State from the DP. (Para 10.25)
- 13.114** The net proceeds of State taxes have been determined by deducting the cost of collection from the gross proceeds. (Para 10.26)
- 13.115** The DP has been created out of the net proceeds of State taxes amounting to Rs.9875.48 crore during the five year period 2020-25. (Para 10.29)
- 13.116** Distribution of DP between General and Sixth Schedule Areas has been made at the ratio of 80.54% and 19.46% respectively after deduction of grant element. On this basis, the Commission recommended devolution of Rs.2887.64 crore for the General Areas and Rs. 697.72 crore for the Sixth Schedule Areas. (Para 10.30)
- 13.117** Rural-Urban bifurcation of the DP in General Areas has been made on the basis of population and density. The recommended amount of devolution is Rs.2106.36 crore for PRIs and Rs.781.28 for ULBs. (Para 10.31)
- 13.118** The rural part of the DP of General Areas has been allocated among the districts on the basis of population, area and DDP. (Para 10.32)
- 13.119** District-wise allocation of the DP in General Areas has been apportioned among the three tiers at the ratio of 30:30:40 respectively for the ZP, AP and GP. However, inter-tier apportionment of 15th FC grant for the year 2020-21 may be made in the ratio of 15:15:70 respectively for the ZPs, APs and GPs. Moreover, for the period 2021-26, the State Govt. may move 15th FC for inter-tier apportionment in the ratio of 20:20:60 for the ZPs, APs and GPs respectively. (Para 10.33)
- 13.120** The share of each AP and GP has been determined on the basis of their respective population as per 2011 census. (Para 10.34)
- 13.121** The urban part of the DP in General Areas amounting to Rs.781.28 crore has been allocated among the ULBs on the basis of weighted average of four parameters. (Para 10.35)
- 13.122** Specific purpose grant recommended for the PRIs in General Areas is Rs.2869.36 crore consisting of Rs.1799.16 crore as direct grant to PRIs and Rs.1070.20 crore routed through the line departments. Purpose-wise and year-wise details at Table 10.2. (Para 10.6 and 10.36)

- 13.123** Specific purpose grant recommended for the ULBs is Rs.1226.91 crore for the Municipal Boards and Rs.184.23 crore for GMC. The share of MBs consists of Rs.453.91 crore as direct grant and Rs.773.00 crore as grant routed through line departments. Grant to GMC consists of Rs.159.23 crore as direct grant and Rs.25.00 crore as grant routed through line departments. (Para 10.37)
- 13.124** Devolution recommended to PRIs in General Area during the five year period 2020-25 is Rs.2106.36 crore and Rs.781.28 crore to the ULBs as per year-wise phasing at Annexure-10.3. Release of funds against devolution shall be made in two equal installments in June and October each year. Release of 2nd installment will be subject to utilization certificate of at least 50% of the 1st installment. (Para 10.39)
- 13.125** Specific purpose grant recommended directly to PRIs in General Areas is Rs.1799.16 crore for the five year period 2020-25 as per annual phasing at Table 10.2. In the same period, specific purpose grant recommended to ULBs in General Areas is Rs.613.14 crore as per details tables at 8.20 and 8.26. Release of funds against specific purpose grant shall be made in two equal annual installments soon after receipt of proposal from the concerned DDOs. The release of 2nd installment will be subject to submission to UCs for at least 50% of the 1st installment. (Para 10.40)
- 13.126** Fund recommended for implementation of schemes by the concerned line departments on behalf of the PRIs is Rs.1070.20 crore as per details at Table 10.2. In the same period allocation of funds for ULBs through the line departments is Rs.798.00 crore. In respect of funds routed through line departments, budgetary allocation shall be made every year in the relevant head of account of the concerned line department. (Para 10.41)
- 13.127** For incentive grant budgetary allocation of Rs.120.40 crore for the PRIs and Rs.4.05 crore for the ULBs shall be made annually in the State budget. The release of fund will be subject to fulfillment of eligibility criteria mentioned at paragraph 10.19. (Para 10.19 & 10.42)
- 13.128** The share of DP allocated to Sixth Schedule Areas is Rs.697.72 crore. The rural-urban bifurcation and Council-wise break-up of the bifurcated amount is shown at Table 10.15. (Para 10.43)
- 13.129** The rural share of the DP allocated to Sixth Schedule Areas amounting to Rs.507.38 crore shall be distributed among the Village Development Councils after retaining 20% for the Council. The inter-se distribution among VDCs shall be in proportion to their respective population as per 2011 census. (Para 10.44)

- 13.130** The urban share of DP allocated to Sixth Schedule Areas amounting to Rs.190.34 crore has been distributed among the ULBs of the respective Councils as per criteria adopted for General Areas. In case of ULBs in KAAC and DHAC, the allocated amount does not cover their revenue gap as assessed by the Commission. As such, Rs.48.14 crore has been recommended as deficit grant treated as an additionality to the DP. (Para 10.45 to 10.46)
- 13.131** The amount recommended as devolution may be provided annually in the State budget under the relevant head of account. The release of funds shall be in two equal monthly installments in June and October. The inter-se distribution among the VDCs and ULBs may be made by SFC Cell in Finance Department. (Para 10.48)
- 13.132** The specific purpose grant recommended by the Commission for the rural and urban local bodies shall be provided in the State budget under the relevant head of account. In the first installment 50% of the recommended amount may be released on receipt of proposal from the concerned DDO. The release of 2nd installment will be subject to submission of UC for at least 50% utilization of the 1st installment. (Para 10.49)
- 13.133** For incentive grant budgetary allocation may be made annually in the State budget but the release of fund will be subject to fulfillment of eligibility criteria in paragraph 10.19 (Para 10.50)
- 13.134** The Commission recommended an additional amount of Rs.32.00 crore to meet spillover schemes under award of the 5th ASFC to concerned ULBs (Para 10.51)
- 13.135** The Commission recommended an additional amount of Rs.38.00 crore in two equal installments for implementations of the spillover schemes under award of the 5th ASFC to concerned ZPs. (Para 10.52)
- 13.136** In respect of PRIs of Sixth Schedule Areas for spillover schemes of 5th ASFC the Commission recommends an additional amount of Rs.51.70 crore in two equal installments during the first two years at the ratio of Rs.22.50 crore to BTC and Rs.3.35 crore to KAAC. (Para 10.53)
- 13.137** In respect of ULBs of Sixth Schedule Areas for spillover schemes of 5th ASFC the Commission recommends an additional amount of Rs.11.46 crore in two equal installments during the first two years at the ratio of Rs.5.73 crore i.e. Rs.2.99 crore for BTC and Rs.2.74 crore to KAAC. (Para 10.54)

- 13.138** The Commission recommended that Govt. of Assam may take up with the Ministry of Finance for issuing two separate sanctions for GMC and other MBs. Similarly, issue of separate sanctions for PRIs in General Areas and PRIs and ULBs in Sixth Schedule Areas may also be taken up with Govt. of India. (Para 10.55)
- 13.139** In regard to distribution of local body grant recommended by the 15th FC between General and Sixth Schedule Areas, the Commission recommended 80.54% for the General Areas and 19.46% for the Sixth Schedule Areas. (Para 10.56)

Chapter 11

- 13.140** The Commission emphasizes the need for creation of a permanent SFC Cell equipped with a comprehensive MIS in the Finance Department and integrated with the Panchayat and Rural Development, GDD and Urban Development departments. (Para 11.10)
- 13.141** The Commission strongly reiterated the recommendations of Fourth SFC that a separate full-fledged and permanent SFC Cell in the State Finance be created with staffing pattern recommended by the Fourth SFC. For this purpose, the Commission has earmarked a sum of Rs.20.00 crore at the rate of Rs.4.00 crore annually. (Para 11.14)
- 13.142** The Commission felt the necessity of a Local Body Supplement in the Finance Accounts compiled by the CAG. (Para 11.16)
- 13.143** Budgeting and Accounting needs to be done in the format prescribed by the CAG. Online facilities for budgeting may be ensured to the local bodies so as to ensure compliance. (Paras 11.17 and 11.18)
- 13.144** The Commission has recommended filling up of all vacant posts in the Directorate of Audit (LF) with special focus on 42 Audit Officers and 56 Assistant Audit Officers. It is recommended that the State Government may take urgent steps to construct Circle Offices in a phased manner. (Para 11.24)
- 13.145** For training of personnel in rural sector, the Commission has recommended grant of Rs.8.00 crore. (Para 11.33)
- 13.146** For urban sector training, the Commission has recommended allocation of Rs.50.00 lakh to DALF. (Para 11.36)
- 13.147** The suggestions of the Commission for the National Finance Commission has been incorporated. (Para 11.45 to 11.54)

Chapter- 12

13.148 The Commission recommends that District Level Monitoring Committee needs to be constituted to coordinate, review and examine recommendations made at MB level and in the Zilla Parishads. The Committee should include representatives from independent agencies besides ULBs and PRIs. The Committee may be formed with the following officials and elected representatives.

District Level Monitoring Committee on activities of LBs:

| | |
|--|------------------|
| 1. Deputy Commissioner | Chairperson |
| 2. Chief Executive Officer of Zilla Parishad | Member-Secretary |
| 3. President of Zilla Parishad | Special Invitee |
| 4. Executive Officers of APs | Member |
| 5. Chairperson MB | Member |
| 6. Deputy Director Town and Country Planning | Member |
| 7. Ex. Engineer PWD Roads | Member |
| 8. Ex. Engineer PWD Building | Member |
| 9. Ex. Engineer PHE | Member |
| 10. Chief of the Division, Zonal unit of Evaluation and Monitoring Division, Transformation & Development Deptt. | Member |
| 11. Representative from DALF | Member |

The Committee will sit twice in a year during April and October. The proceedings of the meeting with views and recommendations should be submitted to the State Level State Committee for monitoring the activities of LBs. (Para 12.29)

13.149 It is recommended that for Sixth Schedule Areas, the Autonomous Councils may draw up guidelines for better performance and transparency.

- (i) The Principal Secretaries of the Autonomous Councils (ACs) need to prepare fixed time frame for timely implementation of schemes.
- (ii) The ACs should obtain administrative approval and sanction of expenditure of each approved project.
- (iii) Tendering and competitive bidding for all projects must be made mandatory for ensuring transparency.
- (iv) The Principal Secretaries of the ACs should submit proposals to Finance (EA) Department through respective administrative departments for release of funds under award of State Finance

Commission and Central Finance Commission. Finance Department will release funds directly to AC as per existing procedure.

The Principal Secretaries of the ACs will submit UCs as per GFR-19(A) duly countersigned by the competent authority to Finance (EA) Department as well as to AG Assam.

- (v) Finance / WPT&BC / Hill Areas Department would fix monitorable targets (Physical and Financial) against each project before release of allocated funds to ACs.
- (vi) It is recommended that the State Government engage “Third Party Monitoring” for the projects sanctioned under SFC.
- (vii) The concerned officers of Council shall be made responsible for following the guidelines. (Para 12.30)

13.150 Commission recommends Standard operating procedure with geo -index and geo-tag for infrastructure created under grant-in-aid be introduced by the LSGI and Autonomous Councils to ensure timely and systematic implementation of schemes. LSGI and Council officers may be made responsible for ensuring guidelines /instructions are adhered to. Commission observes that there are different systems and procedures in place for implementation and monitoring of schemes in General and Sixth Schedule Areas. It is recommended that procedures may be standardized as far as possible and progressive monitoring models be adopted so that the benefits of good practices percolate to Sixth Schedule Areas. (Para 12.31)

13.151 State Level Monitoring Committee should be Constituted (Para 12.1 & 12.33)

13.152 The Commission recommends that UCs submitted by the DDOs in respect of expenditure incurred under the award of SFC and CFC may be considered for acceptance(Para 12.34)

Additional Recommendations and Suggestions

13.153 GPs in Assam are not equipped with full technical manpower support. As such, ZPs & APs are better equipped with manpower and may be more effective in implementing projects and schemes and may be utilized accordingly.

13.154 There is a need of making a pool of technical persons to assist weak and new ULBs as well as GPs in executing specific schemes specially out of tied fund from CFC and SFC. Technical persons from existing in house

resource in DMA and P&RD as well as from technical departments on deputation basis may constitute the pool resource.

- 13.155** Town & Country Planning, District Development Authority, Urban Water Supply & Sewerage Board and PHE should be involved in executing schemes on drinking water, rain water harvesting and water recycling by GPs.
- 13.156** Audit Reports need to be submitted every year to Govt. by DALF. The Finance Department also needs to forward the same to State Assembly for review immediately after receipt of the Report from DALF.
- 13.157** A Committee needs to be constituted with members from concerned line departments to assess the expenditure and execution of works against the fund received from CFC and SFC by the Local Bodies. Quarterly meeting should be held to review the position.
- 13.158** Financial Inspection Department, Govt. of Assam should be entrusted to check the expenditure made by LBs regarding funds received from CFC and SFC.
- 13.159** The Revenue Departments needs to take urgent steps for giving individual pattas through Batowara against each joint patta holder (Ejmali Patta). Due to prevalence of joint pattas, collection of land revenue and other duties especially in urban areas is badly hampered.
- 13.160** All ULBs should have provision of electronic transfer of collection taxes, duties etc. As Regard expenditure in this context it should be met from devolution fund.
- 13.161** The ZPs, APs and GPs should also have the facility of electronic transfer of all types of receipts.
- 13.162** In conformity with the band recommended by 15th FC for inter-se distribution amongst the three tiers of PRIs i.e. GP, AP and ZP. The Commission recommends the proportion 70:15:15 respectively for allotment of fund devolved by 15th FC.
- 13.163** In the case of ULBs in Assam, the devolved fund of 15th FC will be distributed on the basis of population and area in the ratio of 90:10 as per 15th FCs guideline among the ULBs. Moreover, the 15th FC guideline has recommended grants to the Sixth Schedule Areas based on population and area in the ratio of 90:10 in its interim report for the year 2020-21. The concerned State Govt. is to allot these grants for 2020-21 in April, 2020 and intimate the same to Ministries of Home Affairs and Finance.
- 13.164** The 15th Finance Commission grants of rural local bodies and Sixth Schedule areas shall be distributed as basic and tied grants in the ratio of 50:50. The basic grants are untied and can be used by the local bodies for location - specific felt needs, except for salary or other establishment expenditure.

A. Rural Local Bodies

The tied grants are to be used for the basic services of

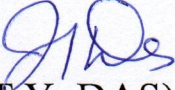
- a) Sanitation and maintenance of open defecation free (ODF) status.
 - b) Supply of drinking water, rain water harvesting and water recycling.
- The local bodies shall, as far as possible, earmark one half of these tied grants each to these two critical services. However, if any local body has fully saturated needs of one category, it can utilise the fund for the other category.

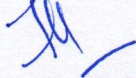
B. Urban Local Bodies other than Million- Plus Cities.


- i) 50 percent basic,
- ii) 50 percent tied to
 - a) Drinking water (including rain water harvesting and recycling)
 - b) Solid waste management

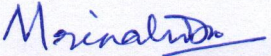
These urban local bodies shall earmark one half of tied grants each to these two critical services and this amount will be in addition to funds received from relevant CSS like Swachh Bharat Mission and Atal Mission for Rejuvenation and Urban Transformation (AMRUT) and other similar schemes being implemented by the State. These grants shall not be used as a substitute for either Union or State share of such schemes. However, if any ULB has fully saturated the needs of one category, it can utilise the funds for the other category.

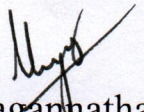
- 13.165** The Commission suggests that a gist of the report may be published in local languages of Assam and circulated amongst the PRIs and ULBs by the State Government. Also awareness programmes at decentralized level need to be held to make the stakeholders acquainted with their duties and responsibilities in materializing the suggestions and recommendations of the Commission in reality.


(T.Y. DAS)
CHAIRPERSON


(Dr. J. B. Ekka)
Member


(Niraj Verma)
Member


(Dr. Mrinal Kanti Dutta)
Member


(Shyam Jagannathan)
Member- Secretary

LIST OF ACRONYMS

| | |
|----------|--|
| 3Fs | Fund, Function & Functionaries |
| A&OE | Administration and Office Expenditure |
| AC | Autonomous Council |
| ACS | Assam Civil Service |
| AFRBM | Assam Fiscal Responsibility and Budget Management Act |
| AG | Accountant General |
| AMA | Assam Municipal Act |
| AMRUT | Atal Mission for Rejuvenation and Urban Transformation |
| ANM | Auxiliary Nursing cum Midwife |
| AP | Anchalik Panchayat |
| ARC | Administrative Reform Commission |
| ARN | Additional Resource Mobilisation |
| ARV | Annual Rateable Value |
| ASFC | Assam State Finance Commission |
| ATIR | Annual Technical Inspection Report |
| ATR | Action Taken Report |
| BCR | Balance from Current Revenue |
| BDO | Block Development Officer |
| BHEL | Bharat Heavy Electricals Limited |
| BMW | Bio Medical Waste Management |
| BRGF | Backward Regions Grant Fund |
| BSNL | Bharat Sanchar Nigam Limited |
| BSUP | Basic Services to Urban Poor |
| BT | Black Topped |
| BT Roads | Bitumen Roads |
| BTAD | Bodoland Territorial Areas District |
| BTC | Bodoland Territorial Council |
| C&AG | Comptroller & Auditor General |
| CAO | Chief Accounts Officer |
| CBWTF | Common Bio- Medical Waste Treatment Facility |
| CCC | City Civic Centres |
| CD | Community Development |
| CEM | Chief Executive Member |
| CEO | Chief Executive Officer |
| CFC | Central Finance Commission |
| CMMU | City Mission Management Unit |
| CPCB | Central Pollution Control Board |
| CPF | Central Provident Fund |
| CSC | Common Service Centres |
| CSR | Corporate Social Responsibility |
| CSS | Centrally Sponsored Scheme |
| CST | Central Sales Tax |
| CTMIS | Comprehensive Treasury Management Information System |

| | |
|-----------|---|
| CVC | Central Vigilance Commission |
| DA | Dearness Allowance |
| DALF | Director Audit Local Fund |
| DAY- NULM | Deendayal Antyodaya Yojana-National Urban Livelihoods Mission |
| DC | Deputy Commissioner |
| DCB | Demand Collection Balance |
| DCRG | Death cum Retirement Gratuity |
| DDA | District Development Authority |
| DDC | District Development Committee |
| DDCMC | District Development Co-ordination and Monitoring Committee |
| DDO | Drawing and Disbursing Officer |
| DDP | District Domestic Product |
| DHAC | Dima Hasao Autonomous Council |
| DISHA | District Infrastructure Scheme Advisory |
| DMA | Directorate of Municipal Administration |
| DP | Dearness Pay |
| DP | Divisible Pool |
| DPC | District Planning Committee |
| DPR | Detail Project Report |
| DPRC | District Panchayat Resource Centre |
| DRDA | District Rural Development Agency |
| DTH | Direct to Home |
| E- Waste | Electronic Wastes |
| EC | Executive Council |
| EDR | Expenditure Decentralisation Ratio |
| EO | Executive Officer |
| ETC | Extension Training Centres |
| ETP | Establishment, Tools and Plant |
| FAQS | Frequently asked questions |
| FAR | Fiscal Autonomy Ratio |
| FASFC | Fourth Assam State Finance Commission |
| FC | Finance Commission |
| FFC | Fourteenth Finance Commission |
| FRBM | Fiscal Responsibility and Budget Management |
| FY | Financial Year |
| GDD | Guwahati Development Department |
| GDP | Gross Domestic Product |
| GIS | Geographic Information System |
| GMC | Guwahati Municipal Corporation |
| GMDA | Guwahati Metropolitan Development Authority |
| GNP | Gross National Product |
| GOA | Government of Assam |
| GOI | Government of India |
| GP | Gaon Panchayat |
| GPDP | Gram Panchayat development Plan |
| GPS | Global Positioning System |

| | |
|---------|--|
| GSDP | Gross State Domestic Product |
| GSR | General Statutory Rules |
| GST | Goods and Services Tax |
| HAD | Hill Areas Department |
| HCFs | Health Care Facilities |
| HLMC | High Level Monitoring Committee |
| HPSLC | High Power State Level Committee |
| HQ | Head Quarter |
| HUDCO | Housing and Urban Development Corporation Limited |
| IAS | Indian Administrative Service |
| IAY | Indira Awaas Yojana |
| ICT | Information and Communication Technologies |
| IDSMT | Integrated Development of Small & Medium Towns |
| IEC | Information , Education and Communication |
| IHSDP | Integrated Housing and Slum Development Programme |
| IRs | Inspection Report |
| IT | Income Tax |
| IT | Information Technology |
| JICA | Japan International Cooperation Agency |
| JNNSM | Jawaharlal Nehru National Solar Mission |
| JNNURM | Jawaharlal Nehru National Urban Renewal Mission |
| KAAC | Karbi-Anglong Autonomous Council |
| LBs | Local Bodies |
| LED | Light Emitting Diode |
| LPCD | Litre Per Capita per day |
| LSG | Local Self Governments |
| LSGFRA | Local Self Government Fiscal Responsibility Act |
| M&E | Monitoring and Evaluation |
| MA | Municipal Administration |
| MAS | Model Accounting System |
| MB | Municipal Board |
| MGNREGA | Mahatma Gandhi National Rural Employment Guarantee Act |
| MHUPA | Ministry of Housing & Urban Poverty Alleviation |
| MIS | Management Information System |
| MLA | Member of Legislative Assembly |
| MLD | Millions of Liters Per Day |
| MOEF&CC | Ministry of Environment, Forest and Climate Change |
| MoHUA | Ministry of Housing and Urban Affairs |
| MOPR | Ministry of Panchayati Raj |
| MR | Master Roll |
| MRF | Material Recovery Facility |
| MSW | Municipal Solid Waste |
| MSWM | Municipal Solid Waste Management |
| MTFP | Medium Term Fiscal Plan |
| MTFRP | Medium Term Fiscal Reform Plan |
| MW | Megawatt |

| | |
|-----------|---|
| NABARD | National Bank for Agriculture and Rural Development |
| NACO | National Aids Control Organisation |
| NEFT | National Electronic Fund Transfer |
| NFC | National Finance Commission |
| NGO | Non Government Organization |
| NIC | National Informatics Centre |
| NITI Ayog | National Institution for Transforming India Ayog |
| NLCPR | Non Lapsable Central Pool of Resources |
| NMAM | National Municipal Accounting Manual |
| NMCG | National Mission for Clean Ganga |
| NOC | No Objection Certificate |
| NRL | Numaligarh Refinery Limited |
| NSAP | National Social Assistance Programme |
| NULM | National Urban Livelihoods Mission |
| ODF | Open Defecation Free |
| OIL | Oil India Limited |
| OM | Operation and Maintenance |
| ONGC | Oil and Natural Gas Corporation |
| P&RDD | Panchayat & Rural Development Department |
| PCB | Pollution Control Board |
| PD | Project Director |
| PDP | Performance and Development Plan |
| PDS | Public Distribution System |
| PES | Panchayat Enterprise Suite |
| PHE | Public Health Engineering |
| PMAY | Pradhan Mantri Awas Yojana |
| PMAY-G | Pradhan Mantri Awas Yojana- Gramin |
| POS | Point of Sale |
| PPP | Public Private Partnership |
| PRA | Participatory Rural Appraisal |
| PRIA Soft | Panchayati Raj Institutions Accounting Software |
| PRIs | Panchayati Raj Institutions |
| PWD | Public Works Department |
| PWM | Plastic Waste Management |
| PWRD | Public Works Road Department |
| PWSS | Piped Water Supply Scheme |
| R&DM | Revenue and Disaster Management |
| RBI | Reserve Bank of India |
| RDF | Refuse Derived Fuel |
| RDR | Revenue Decentralisation Ratio |
| RGSA | Rashtriya Gram Society Abhijan |
| RLBs | Rural Local Bodies |
| RTGS | Real Time Gross Settlement |
| SBM | Swachh Bharat Mission |
| SC | Scheduled Caste |
| SDRF | State Disaster Response Fund |

| | |
|----------|--|
| SFC | State Finance Commission |
| SHGS | Self Help Groups |
| SIPRD | State Institute of Panchayat and Rural Development |
| SJSRY | Swarna Jayanti Shahari Rozgar Yojana |
| SLBs | Service Level Benchmarks |
| SMS | Short Message Service |
| SOPD | State Owned Priority Development |
| SOPs | Standard operating procedure |
| SPCB | State Pollution Control Board |
| SPEs | Special-purpose entity |
| SPT | Semi-Permanent Timber |
| ST | Scheduled Tribe |
| STP | Sewage Treatment Plant |
| SWM | Soild Waste Management |
| T&CP | Town & Country Planning |
| TA | Travelling Allowance |
| TASFC | Third Assam State Finance Commission |
| TC | Town Committee |
| TG&S | Technical Guidance & Supervision |
| TGR | Trend Growth Rate |
| TOD | Transit Oriented Development |
| ToR | Terms of Reference |
| TSP | Tribal Sub Plan |
| TV | Television |
| UAM | Unit Area Method |
| UC | Utilisation Certificate |
| UDD | Urban Development Department |
| ULBs | Urban Local Bodies |
| USSC | Urban Shared Services Centre |
| USWM | Urban Solid Waste Management |
| UWSSB | Urban Water Supply and Sewerage Board |
| VAT | Value Added Tax |
| VCDC | Village Council Development Committee |
| VDC | Village Development Council |
| WHO | World Health Organisation |
| WPT & BC | Welfare of Plain Tribes & Backward Classes |
| ZP | Zilla Parishads |

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सत्यमेव जयते

**REPORT
OF
THE SIXTH ASSAM STATE
FINANCE COMMISSION
(2020-25)**

VOLUME- II

ANNEXURES

**SMTI. T.Y. DAS, IAS, (Retd.)
CHAIRPERSON
SIXTH ASSAM STATE FINANCE COMMISSION
FEBRUARY, 2020**

ANNEXURE 1.1
(Para 1.15)

**GOVERNMENT OF ASSAM
FINANCE (ECONOMIC AFFAIRS) DEPARTMENT
NOTIFICATION**

ORDER BY THE GOVERNOR

No FEA (SFC) 179/2017/74

Dated Dispur the November 09, 2018

In pursuance of the provisions of Article 243-I and 243-Y of the Constitution of India read with the provisions of Section 2(1) of the Finance Commission (Miscellaneous Provisions) Act, 1995, the Governor of Assam is pleased to constitute the Sixth Assam State Finance Commission consisting of Smti. T.Y. Das, IAS (Retd.), former Chief Secretary of Assam as the Chairperson and the following other members: -

| | | |
|----|--|------------------|
| 1. | The Senior Most Secretary, Panchayat & Rural Development Department. | Member |
| 2. | The Senior Most Secretary, Urban Development Department. | Member |
| 3. | One Non Official Member to be nominated from Academia. | Member |
| 4. | The Commissioner & Secretary, Finance Department. | Member Secretary |
| 5. | The Senior Most Secretary, Guwahati Development Department. | Special Invitee |

2. The Commission shall make recommendation as to the following matters:

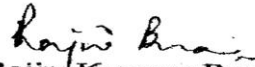
(a) The principles, which should govern-

- i) the distribution between the State of Assam and the Panchayats and Municipalities of the net proceeds of the taxes and duties, levied and collected by the State;
- ii) the determination of the taxes, duties, tolls and fees, which may be assigned to, or appropriated by, the Panchayats and Municipalities;
- iii) the grants-in-aid to the Panchayats/Municipalities from the Consolidated Fund of the State;

(b) The measures needed to improve the financial position of the Panchayats and Municipalities with special references to : -

- i) the potential for Local Governments to raise funds from financial institutions and the market, and to suggest a mechanism and framework for realizing the potential;
- ii) improving the quality of upkeep of assets owned by Local Governments as well as those transferred to Local Governments;
- iii) improving the financial position of the Panchayats and Municipalities with special emphasis on rationalization of taxes and revenues and user charges collected by Local Governments with innovative methods.
- iv) achieving economy and efficiency in expenditure by Local Governments;
- v) providing incentives for higher mobilization of own resources by the Local Governments;
- vi) maintaining a proper fiscal data base relating to Local Governments;
- vii) putting in place measures required for improving the capacity of financial management by Local Governments;
- viii) improving monitoring of the fiscal performance of the Local Governments;
- ix) improving the measures for quality of service delivery of Local Governments in respect of State Government as well as Local Government programmes;

- x) Examine the feasibility and make recommendations on creation of urban infrastructure and other civic amenities by the Urban Local Bodies through Public-Private partnership and exploring avenues of viability gap funding.
- (c) Any other matter referred to the State Finance Commission by the Governor in the interests of sound financial position of the Panchayats and Municipalities.
3. In making its recommendations the Commission shall have regard, among other Considerations, to: -
- i) the objective of balancing the receipts and expenditure on revenue account of both the Local Bodies as a whole and the State Government and each Local Body;
 - ii) the resources of State Government, the demands thereon, in particular, the expenditure of the State on maintaining law and order, civil administration, pension, debt servicing including the debt servicing on behalf of Local Bodies and other committed expenditure and need to generate adequate surplus on revenue account for capital outlay and the commitment for maintaining fiscal targets as per Assam FRBM (Amendment) Act 2011;
 - iii) the revenue of the resources of the Local Bodies for the five years commencing on 1st April, 2020 on the basis of the level of collection made during 2016-17 from taxes, duties, tolls, fees, cess etc. levied by the them ;
 - iv) The impact of the GST , including payment of compensation for possible loss of revenue for 5 years and abolition of a number of cesse , earmarking thereof for compensation and other structural reforms programme , on the finances of Centre and States;
 - v) The commission may consider proposing measurable performance -based incentives for Local Bodies and councils.
4. In making its recommendations on the various matters aforesaid, the Commission shall adopt the population figures of that Census for which PRI-wise and ULB-wise figures are available in all cases where population is regarded as a factor for determination of devolution of taxes and duties and grants-in-aid.
5. The Commission shall indicate the basis on which it has arrived at its finding and make available the Local Body-wise estimates of receipts and expenditure.
6. The Commission shall prepare its report on the basis of the Templates of the 13th Finance Commission of Government of India, with such modifications as may be necessary.
7. While making assessment of the resources of the Local Governments, the Commission shall also make recommendation devolution and grant-in-aid for the Local Bodies of the three Autonomous Councils under the Sixth Schedule.
8. The Commission shall make its report available to the Governor of Assam by 30th October, 2019 on each of the matters aforesaid, covering a period of five years commencing on the 1st April, 2020.


 (Rajiv Kumar Bora)
 Addl. Chief Secretary to the
 Government of Assam
 Finance Department.

**DIARY OF EVENTS AND OTHER ACTIVITIES OF SIXTH
ASSAM STATE FINANCE COMMISSION**

I. Meetings of Sixth Assam State Finance Commission:

- 1) **First Meeting** of the Commission was held on 18.12.2018.
- 2) **Second Meeting** of the Commission was held on 07.01.2019.
- 3) **Third Meeting** of the Commission was held on 11.06.2019.
- 4) **Fourth Meeting** of the Commission was held on 20.09.2019
- 5) **Fifth Meeting** of the Commission was held on 01.10.2019
- 6) **Sixth Meeting** of the Commission was held on 25.10.2019

II. Video Conference was held on 16.02.2019.

III. Review meeting with Nodal Officers By Member- Secretary on 11.09.2019 & 23.10.2019

IV. Meeting with different Departments.

- 1) Meeting with Panchayat & Rural development Department
- 2) Meeting with Urban Development Department.
- 3) Meeting with Guwahati Development Department
- 4) Meeting with WPT&BC and Hill Areas Department
- 5) Meeting with PHE & PWD (Roads & Bldg.)
- 6) Meeting with Agriculture Department
- 7) Meeting with Environment & Forest Department
- 8) Meeting with Revenue & Disaster Management Department.

Interaction with Heads of Department:

- The Commissioner of Panchayat & Rural Development, Assam
- The Commissioner of Guwahati Municipal Corporation ,Assam
- The Chief Executive Officer, GMDA
- The Chief Engineer, PHE , Assam
- The Chief Engineer, PWD (Roads), Assam
- The Chief Engineer, PWD (Bldg. & NH) , Assam
- The Chief Engineer, AUWS&S Board.
- The Director of Audit (Assam), Kar Bhavan, G.S Road, Dispur.
- The Director of Municipal Administration, Assam.
- The Director of T&CP , Assam
- The Director of Economic & Statistics,
- The Director of National Institute of Rural Development , Khanapara, Guwahati
- The Director of State Institute of Rural Development , Khanapara, Guwahati
- The Director of Agriculture.
- The Director of Horticulture.
- The Member Secretary, Assam Pollution Control Board.
- State Informatics Officer, NIC, Assam
- The Secretary, Revenue & Disaster Management Department.

V. List of Memorandum submitted by public organizations. Elected representative to Sixth ASFC

| Sl. No. | Name and Address | Date of received |
|---------|---|------------------|
| 1 | Shri Bhubaneswar Kalita Hon'ble MP (R.S) | 24.05.2019 |
| 2 | Smt. Silpi Sarkar, Maligaon, Guwahati | 30.01.2019 |
| 3 | Shri Subrata Saha, Pandu, PS- Jalukbari | 05.02.2019 |
| 4 | Shri Munindra Nath Sarkar, Sreenagar, Japorigog, Balmiki Path, PS- Dispur, Guwahati- 06 | 08.02.2019 |
| 5 | Shri Mohini Kumar Sarkar, Barpeta | 21.02.2019 |
| 6 | Shri B. Bhowmick, Karimganj | 07.05.2019 |
| 7 | Shri Utanka Kalita Vill+PO- Sualkuchi, Kamrup | 08.05.2019 |

VI. Meeting with Representatives of Local Bodies & Official:

| Sl. No. | Name of District | Date | Meeting with |
|---------|---|--------------------------------|--|
| 1 | Kamrup (M) [Dimoria AP (Sonapur), Khetri GP, Kamarkuchi GP] | 25.02.2019 | i) Meeting with Presidents of all level of PRIs, ZPC members, CEO ZP, EO of AP and Secretary GP of the district. ii) Discussion with officials PWD, PHE, Irrigation, Agriculture, Assistant Director of (LF). iii) Discussion with Chairpersons, EOs of Municipal Boards, representatives of District Development Authority of the District, Deputy Director of T&C Planning, filed visit etc. |
| 2 | Kamrup [Rangia MB, Rangia AP, Madhya Panduri GP, Cheptinakul GP] | 26.02.2019 | Do |
| 3 | Diphu, KAAC | 02.05.2019 | Do |
| 4 | Dhubri | 13.05.2019 | Do |
| 5 | Kokrajhar | 15.05.2019 | Do |
| 6 | Barpeta | 28.05.2019 | Do |
| 7 | Nalbari | 29.05.2019 | Do |
| 8 | Kamrup (Rural) | 07.06.2019 | Do |
| 9 | Darrang | 12.06.2019 | Do |
| 10 | Goalpara | 14.06.2019 | Do |
| 11 | Bongaigaon | 15.06.2019 | Do |
| 12 | Morigaon | 08.07.2019 | Do |
| 13 | Nagaon | 09.07.2019 | Do |
| 14 | Hojai | 10.07.2019 | Do |
| 15 | Haflong | 15.09.2019 to 17.09.2019 | Do |

| | | | |
|----|------------|---------------------------------|----|
| 16 | Tinsukia | 18.10.2019 to 19.10.2019 | Do |
| 17 | Dibrugarh | 20.10.2019 to 21.10.2019 | Do |
| 18 | Lakhimpur | 21.10.2019 to 22.10.2019. | Do |
| 19 | Cachar | 11.12.2019 | Do |
| 20 | Hailakandi | 12.12.2019 | Do |
| 21 | Karimganj | 12.12.2019 | Do |

VII. List of Memorandum submitted by Elective Representative to Sixth ASFC.

| Sl. No. | Name of ZPs , APs , GPs and MBs | Designation of persons |
|-------------|---|--|
| PRIs | | |
| 1 | Morigaon | President, Morigaon ZP |
| 2 | Jorhat Zilla Parishad | Chairman, Jorhat ZP |
| 3 | Golaghat ZP | Chairman, Golaghat ZP |
| 4 | Biswanath ZP | Chairman, Biswanath ZP |
| 5 | Tinsukia ZP | Chairman, Tinsukia ZP |
| 6 | Nagaon ZP | Chief Executive Officer & President, Nagaon ZP |
| 7 | Kamrup Zilla Parishad | Chief Executive Officer, Kamrup ZP |
| 8 | Barpeta Zilla Parishad | President & Member, Barpeta ZP |
| 10 | Lakhimpur ZP | Chief Executive Officer, Lakhimpur ZP |
| 11 | Dhemaji ZP | Chief Executive Officer, Dhemaji ZP |
| 12 | Chepti Nakul Gaon Panchayat, Kamrup | President, Chepti Nakul Gaon Panchayat |
| 13 | Asharrikandi Gaon Panchayat, Dhubri | Secretary, Asharrikandi GP |
| 14 | Khairabari GP, Barpeta | President, Khairabari GP |
| 15 | Pachim Nalbari Dev. Block / Anchalik Panchayat Chamata, Nalbari | President, Pachim Nalbari AP |
| 16 | Dakhin Pakowa Gaon Panchayat, Nalbari | President, Dakhin Pakowa Gaon Panchayat, Nalbari |
| 17 | Bajigaon Anchalik Panchayat | President of all Anchalik Panchayats and Gaon Panchayats |
| 18 | Bajigaon GP | |
| 19 | Udmari GP | |
| 20 | Mowamari GP | |
| 21 | Amlokhi GP | |
| 22 | Sutargaon GP | |
| 23 | Kanuamari GP | |
| 24 | Niz-Bheleguri GP | |
| 25 | Bharaguri GP | |
| 26 | Bajiagaon GP | |
| 27 | Kuhumtoli GP | |

| | | |
|-------------|---|-------------|
| 28 | Sutargaon GP | |
| 29 | Khatowal GP | |
| 30 | Khatowal GP | |
| 31 | Khatowal GP | |
| 32 | Sutargaon GP | |
| 33 | Amlokhi GP | |
| 34 | Niz- Bheleuguri GP | |
| 35 | Bajiagaon Gp | |
| ULBs | | |
| 1 | Sorbhog MB | Chairman |
| 2 | Howly MB | Chairperson |
| 3 | Barpeta Road MB | Chairperson |
| 4 | Rangia MB | Chairperson |
| 5 | All Assam Municipal Corporation Association Rangia Branch | |
| 6 | Dhubri MB | Chairperson |
| 7 | Lakhipur MB | Chairperson |
| 8 | Kharupetia MB | Chairperson |
| 9 | Lumding MB | Chairperson |
| 10 | Dhubri MB | Chairperson |
| 11 | Jagirod Development Authority | Chairman |
| 12 | All Assam Civic Bodies Workers Federation, H/O: Nalbari | |
| 13 | Biswanath Chariali MB | Chairperson |

VIII. Activities in data collection for Fourth Assam State Finance Commission

| Sl. No. | Letter No and Officers/Departments to whom letter issued. | Contents of the letter | Present position of the matter |
|----------------|--|---|---------------------------------------|
| 1 | FEA(SFC) 179/2017/74 Dtd.09/11/2018 | Notification of Constitution of Sixth Assam State Finance Commission | Done |
| 2 | FEA(SFC)183/2018/9 Dtd.12/12/2018 | Accommodation of rooms of the Chairperson, issuance of notification for consultants and staffs. | Done |
| 3 | No. FEA (SFC) 196/2018/5 Dtd. 20/12/2018 (along with one other reminder) (P & RD) | Infrastructures of Hats, weekly market, multipurpose halls of PRI.(Existing & Proposed) | Information received. |
| 4 | No.FEA (SFC) 196/2018/3 Dtd. 20/12/2018 (along with 3 other reminders) (P & RD) | Collection of population figures of PRIs and other information as per Census 2011 | Information received. |
| 5 | No. FEA (SFC) 196/2018/6 Dtd. 20/12/2018. (along with 2 other reminders) | Recording of best practices for PRIs and ULBs | Information received from UDD, GDD. |

| | | | |
|----|---|---|--|
| | (NIRD/SIRD/ CEOs/ DCs/ Principal Secy, 6 th Schedule Areas) | | |
| 6 | No.FEA (SFC) 196/2018/7 Dtd. 20/12/2018 (along with 3 other reminders) (UDD / GDD) | Debt position of ULBs | Information received. |
| 7 | No.FEA (SFC) 196/2018/8 Dtd. 20/12/2018 (along with 2 other reminders) (P&RD / UDD / GDD / T&D) | Carrying out Monitoring & Evaluation for PRIs and ULBs- recommendations from Ministry of Panchayat &RD/SIRD/NIRD. | Received from UDD, GDD, P&RD, SIRD |
| 8 | No. FEA (SFC) 191/2018/3 Dtd. 26/12/2018 <i>All Public</i> | Notification inviting public views/suggestions on issues relating to ToR of the Commission. | Received suggestions from 6 persons |
| 9 | No.FEA(SFC)196/2018/10 DTD. 28.12.2018 (along with 2 other reminders) | Activity Mapping for 3Fs of PRIs. (Regarding 29 subjects of PRIs and comments of Deptt's concerned) | Information received from P&RD but not in proper manner. |
| 10 | No.FEA(VI-ASFC)3/2018/5 Dtd.31/12/2018 | Preparation of website of 6 th ASFC. Discussion with NIC for computerization and interaction of e-governance. | Done |
| 11 | No.FEA (SFC) 202/2018/5 Dtd. 31/12/2018 (along with 3 other reminders) (Local Audit) | Questionnaires for Directors of audit (Local Fund). | Information received but not in proper manner. |
| 12 | D.O.No. FEA (SFC) 203/2018/8 dated 01.01.2019 (along with 3 other reminders) (Director, Assam Institute of Research of Tribals and Schedule caste, Beltola, Ghy- 22) | Request to Tribal Research Institute to conduct a study on the terms of reference relating to 6 th schedule areas and submit a comprehensive report. | Information received. |
| 13 | No. FEA (SFC) 194/2018/87 Dtd. 03/01/2019 <i>PWD (Roads)</i> | Questionnaires of Chief Engineer of Roads. | Information received |
| 14 | No.FEA (SFC) 194/2018/86 Dtd. 03/01/2019 <i>PHE</i> | Questionnaires of PHE. | Information received. |
| 15 | No. FEA(SFC) 192/2018/12 Dtd. 09/01/2019 (along with 3 other reminders) (P&RD/UDD/GDD/Hills Areas/ Concern Line Department) | Action Taken Report on recommendation of 4 th and 5 th ASFC | Information received from UDD, GDD. |
| 16 | No.FEA (VIASFC) 5 /2019/5 Dtd. 10/01/2019 | Information of staff position of each unit of | Information received. |

| | | | |
|----|---|---|---|
| | (along with 3 other reminders) (<i>UDD/ ALL EOs of MBs</i>) | ULBs and GMC to be circulated. | |
| 17 | No. FEA (SFC) 194/2018/88 Dtd. 17/01/2019 (along with 6 other reminders) (<i>P&RD for PRIs</i>). | Questionnaire for the PRIs. | Received information but not in proper manner. |
| 18 | No. FEA (SFC) 194/2018/89 Dtd. 17/01/2019 (along with 4 other reminders) <i>UDD for ULBs</i> . | Questionnaire for the ULBs. (Specific GMC questionnaire) | Received information from Director, MAD. |
| 19 | No. FEA (6 th ASFC) 1/2018/35 Dtd. 21/01/ 2019 (along with 4 other reminders) (<i>Hill Areas / W.P.T. & B. C</i>) | Questionnaires of Sixth Schedule Areas (PRIs) | Information received but not in proper manner. |
| 20 | No. FEA (6 th ASFC) 2/2018/47 Dtd. 21/01/ 2019 (along with 6 other reminders) (<i>Hill Areas / W.P.T. & B. C</i>) | Questionnaires of Sixth Schedule Areas (ULBs) | Information received but not in proper manner. |
| 21 | No. FEA(SFC) 191/2018/ Dtd. 24/01/2019 | DO letter circulated to all concerned MP, all Ministers, MLA | Reply received from Shri Bhubaneswar Kalita. |
| 22 | No.FEA (SFC) 193/2018/Pt./11 Dtd. 24/01/19 <i>PHE & PWD (R)</i> | Meeting on questionnaire with the PHE & PWD (R) | Information received |
| 23 | No.FEA(VI-ASFC) 01/2019/37 Dtd. 08/02/2019 <i>UDD/MAD</i> | Furnish the Urban Population of Assam | Information received. |
| 24 | No FEA(VI-ASFC) 10/2019/42 Dtd. 14/02/2019 (along with 2 other reminders) <i>GDD for GMC</i> . | i)6 th ASFC Questionnaire for the GMC. ii)6 th ASFC Specific questionnaire for GMC. | Information received. |
| 25 | No. FEA (SFC) 182/2018/18 (along with 2 other reminders) (<i>P&RD, UDD, GDD, Hill Areas Deptt., WPT&BC And All MBs/TCs</i>) | Declare Nodal officer of all concerned line department. | Information received. |
| 26 | No. FEA(SFC)192/2018/43 Dtd. 01/03/2019 (along with 2 other reminders) (<i>Revenue/ Transport/ Excise/ Director, Land Records/ Inspector Gen. of Registration</i>) | Administrative cost of collection of State Taxes and Duties | Information not received from Revenue/ Transport/ Excise. |
| 27 | No. FEA(VI- SFC) 11/2019/25 Dtd. 19/03/2019 (along with 2 other reminders) (<i>Panchayat & Rural Development Department</i>) | Furnish information on backlog of salary of PRI staff and Financial Position and fund received under Centrally Sponsored Schemes by different PRIs. | Information received but not in proper manner. |

| | | | |
|----|--|--|---|
| 28 | No. FEA(SFC)196/2018/37 Dtd. 03/04/2019 (along with 1 other reminder) (Assam Urban Water Supply and Sewerage Board) | Information on sewerage and SWM system | Information received. |
| 29 | No. FEA(SFC)192/2018/45 Dtd. 03/04/2019 (along with 1 other reminder) (Commissioner of taxes) | Projection of commercial tax collection | Information received. |
| 30 | No. FEA(VI- SFC) 11/2019/29 Dtd. 06/04/2019 (along with 2 other reminders) (P&RD/ All CEO/ State Election Commission) | Information on Elected Representative of PRIs | Information received. |
| 31 | No. FEA (SFC) 193/2018/Pt./ 45-46 Dtd.24/07/2019. (UDD / Hill Areas / W.P.T. & B. C) | Status Paper covering the following: i)Organizational setup ii)Staff strength iii)Income & Expenditure iv)Accounting system v)Additional Tax mobilization vi)Preparation of budget vii)Extent of service delivery of core activity viii) Bye-law of Tax collection and Audit | Received information from UDD. |
| 32 | No.FEA(VI-ASFC) 10/2019/113 Dtd. 26/07/2019 (UDD / GDD /T&CP / Pollution Control Board.) | Write up / Status paper on Solid Waste Management | Write up received. |
| 33 | No. FEA (VIASFC) 22/2019/6 Dtd. 07/08/2019 (along with 1 other reminder) (P&RD Deptt./ Comm. P&RD) | Information for preparation of report of 6 th ASFC (7 formats) | Information received. |
| 34 | No. FEA (VIASFC) 23/2019/1 Dtd. 08/08/2019 (Director, Economics & Statistics) | Information on district wise per capita NDDP for last 3 years | Information received. (request them to submit NDDP for Agriculture sector) |

Officers and Staff who worked for Sixth Assam State Finance Commission

| | |
|----------------------------|--------------------------------|
| 1. Hemanta Kr. Dewri | Director |
| 2. Matilal Sarkar | Joint Director |
| 3. Debleena Sengupta (Das) | Senior Research Officer |
| 4. Bipul Kumar Sarma | Senior Research Officer |
| 5. Abhijit Dutta | Research Officer |
| 6. Shyam Mahanta | Superintendent |
| 7. S. Kalamjit Singha | Assistant Research Officer |
| 8. Karunaditya Das | Assistant Research Officer |
| 9. Smiti Lahon | Assistant Research Officer |
| 10. Dayal Ch. Das | Sr. Administrative Assistant |
| 11. Uttam Hazarika | Sr. Administrative Assistant |
| 12. Preeti Sikha Borah | Jr. Administrative Assistant |
| 13. Sunanda Sen | P.A. to Chairperson |
| 14. Parag Goswami | Junior Assistant |
| 15. Rabin Dihingia | Senior Grade Computer Operator |
| 16. Anupam Medhi | Computer Operator |
| 17. Surajit Kalita | Computer Operator |
| 18. Miss Pinki Mani Das | Senior Grade Computer Operator |
| 19. Bhaskarjyoti Barman | Data Entry Operator |
| 20. Kalyan Dutta | PSO, Chairperson |
| 21. Satyendra Kr. Roy | PSO, Chairperson |
| 22. Kaushik Medhi | Driver, Chairperson |
| 23. Hemanta Pathak | Driver, Chairperson |
| 24. Soidul Islam | Driver, SFC Cell |
| 25. Kushal Baishya | Driver, SFC Cell |
| 26. Kiran Narzary | Grade- IV |
| 27. Premada Roy Changmai | Grade- IV |
| 28. Manoj Kr. Saikia | Grade- IV |
| 29. Pran Mohan Ray | Grade- IV |
| 30. Mukul Chanda | Grade- IV (Chairperson) |
| 31. Tapan Kalita | Grade- IV (Chairperson) |
| 32. Sumit Das | Grade- IV, SFC Cell |
| 33. Chinmoy Sharma | Grade- IV, SFC Cell |
| 34. Ramani Das | Driver, SFC Cell |
| 35. Ratan Das | Driver, SFC Cell |

Annexure 4.1**(Para 4.37)****Assessment of 14th Finance Commission Vs Actual Position**

(Rs. in Crore)

| Year | Items | Assessed by 14th FC | Actual | Difference |
|----------------------|---------------|------------------------|------------------|-----------------|
| 1 | 2 | 3 | 4 | 5 |
| 2015-16 (Actual) | State Taxes | 13197.00 | 10120.00 | -3077.00 |
| | Non Tax Rev. | 3771.00 | 2742.00 | -1029.00 |
| | Central Taxes | 19244.00 | 16771.00 | -2473.00 |
| | Grant | 0.00 | 3330.00 | 3330.00 |
| Total Receipt | | 36212.00 | 32963.00 | -3249.00 |
| | Rev. Exp. | 38403.00 | 27576.00 | -10827.00 |
| | Rev. Deficit | -2191.00 | 5387.00 | 7578.00 |
| 2016-17 (Actual) | State Taxes | 15351.00 | 12080.00 | -3271.00 |
| | Non Tax Rev. | 4195.00 | 4353.00 | 158.00 |
| | Central Taxes | 22208.00 | 20189.00 | -2019.00 |
| | Grant | 0.00 | 2154.00 | 2154.00 |
| Total Receipt | | 41754.00 | 38776.00 | -2978.00 |
| | Rev. Exp. | 42941.00 | 35929.00 | -7012.00 |
| | Rev. Deficit | -1187.00 | 2847.00 | 4034.00 |
| 2017-18 (Actual) | State Taxes | 17856.00 | 13215.00 | -4641.00 |
| | Non Tax Rev. | 4699.00 | 4072.00 | -627.00 |
| | Central Taxes | 25661.00 | 20050.00 | -5611.00 |
| | Grant | 0.00 | 14449.00 | 14449.00 |
| Total Receipt | | 48216.00 | 51786.00 | 3570.00 |
| | Rev. Exp. | 48006.00 | 54896.00 | 6890.00 |
| | Rev. Deficit | 210.00 | -3110.00 | -3320.00 |
| 2018-19 (Pre Act) | State Taxes | 20634.00 | 15937.00 | -4697.00 |
| | Non Tax Rev. | 5291.00 | 8316.00 | 3025.00 |
| | Central Taxes | 29687.00 | 25108.00 | -4579.00 |
| | Grant | 0.00 | 14117.00 | 14117.00 |
| Total Receipt | | 55612.00 | 63478.00 | 7866.00 |
| | Rev. Exp. | 53659.00 | 58973.00 | 5314.00 |
| | Rev. Deficit | 1953.00 | 4505.00 | 2552.00 |
| 2019-20 (Est) | State Taxes | 22991.00 | 17874.00 | -5117.00 |
| | Non Tax Rev. | 5979.00 | 5752.00 | -227.00 |
| | Central Taxes | 34386.00 | 28873.00 | -5513.00 |
| | Grant | 0.00 | 15105.00 | 15105.00 |
| Total Receipt | | 63356.00 | 67604.00 | 4248.00 |
| | Rev. Exp. | 59969.00 | 65630.00 | 5661.00 |
| | Rev. Deficit | 3387.00 | 1974.00 | -1413.00 |
| 2020-25 (Total) | State Taxes | 90029.00 | 69226.00 | -20803.00 |
| | Non Tax Rev. | 23935.00 | 25235.00 | 1300.00 |
| | Central Taxes | 131186.00 | 110991.00 | -20195.00 |
| | Grant | 0.00 | 49155.00 | 49155.00 |
| Total Receipt | | 245150.00 | 254607.00 | 9457.00 |
| | Rev. Exp. | 242978.00 | 243004.00 | 26.00 |
| | Rev. Deficit | 2172.00 | 11603.00 | 9431.00 |

Source: Report of 14th FC, Finance Accounts

Annexure-4.2**(Para 4.38)****Net Budgetary Position(Actual)
Govt. of Assam**

(Rs. in Crore)

| Head | 2014-15 Actual | 2015-16 Act | 2016-17 Act | 2017-18 Act | 2018-19 Pre Act | 2019-20 Proj |
|---|-------------------|------------------|------------------|------------------|--------------------|------------------|
| A. GSDP | 195723.00 | 227959.00 | 254321.00 | 278710.00 | 306581.00 | 337239.00 |
| B. Total Revenue Receipt | 38181.50 | 42457.70 | 49219.81 | 51785.74 | 63478.29 | 67353.95 |
| 1. State Taxes | 9449.91 | 10120.15 | 12079.56 | 13215.26 | 15937.41 | 17874.17 |
| 2. Non Tax Revenue | 2412.89 | 2741.57 | 4353.13 | 4071.78 | 8316.21 | 5751.86 |
| 3. Central Taxes | 12283.61 | 16771.23 | 20188.64 | 20050.15 | 25107.50 | 28622.55 |
| 4. Central Grant(Non Plan) | 1490.96 | 3330.48 | 2154.41 | 14448.55 | 14117.17 | 15105.37 |
| 5. Central Grant Plan | 12544.13 | 9494.27 | 10444.07 | 0.00 | 0.00 | 0.00 |
| C. Total Capital Receipt | 8681.93 | 310.03 | 8782.26 | 11204.33 | 5783.90 | 13307.42 |
| 1. Internal Debt | 6095.80 | 5447.50 | 3844.36 | 6166.24 | 10196.42 | 11521.95 |
| 2. Central Loan | 49.66 | 50.49 | 57.35 | 69.57 | 89.16 | 93.62 |
| 3. Recovery of Loan | 10.13 | 510.19 | 18.60 | 4.71 | -34.71 | 5.19 |
| 4. Public Account(Net) | 2526.34 | -5698.15 | 4861.95 | 4963.81 | -4466.97 | 1686.66 |
| D. Grand Total Receipt(B+C) | 46863.43 | 42767.73 | 58002.07 | 62990.07 | 69262.19 | 80661.37 |
| E. Total Revenue Exp. | 39078.17 | 37011.42 | 49362.73 | 54896.30 | 58972.51 | 65724.49 |
| 1. Plan | 9390.89 | 9435.57 | 13433.83 | | | |
| 2. Non-Plan(of which) | 29687.28 | 27575.85 | 35928.90 | 54896.30 | 58972.51 | 65724.49 |
| (i) Salary | 17579.82 | 18484.63 | 19209.13 | 25751.60 | 28841.79 | 32302.81 |
| (ii) Pension | 5237.02 | 5985.23 | 6564.64 | 8287.28 | 8108.96 | 8919.86 |
| (iii) Interest Payment | 2469.98 | 2775.91 | 3138.96 | 2481.19 | 5557.75 | 6391.41 |
| F. Total Capital Exp. | 7733.21 | 4919.91 | 8044.08 | 7691.88 | 11033.73 | 12490.29 |
| 1. Plan | 4457.31 | 2964.03 | 5762.80 | | | |
| 2. Non-Plan | 87.67 | -13.02 | 238.65 | 5733.28 | 9950.00 | 11244 |
| 3. Debt Repayment | 3190.23 | 1968.90 | 2042.63 | 1958.60 | 1083.73 | 1246.29 |
| G. Grand Total Exp.(E+F) | 46811.38 | 41931.33 | 57406.81 | 62588.18 | 70006.24 | 78214.78 |
| H. Budgetary Surplus(+) Deficit(-) (D-G) | 52.05 | 836.40 | 595.26 | 401.89 | -744.05 | 2446.59 |
| I. Opening Balance | -1704.69 | -1652.64 | -816.24 | -220.98 | 180.91 | -563.14 |
| J. Closing Balance | -1652.64 | -816.24 | -220.98 | 180.91 | -563.14 | 1883.45 |
| K. Revenue Deficit(B-E) | -896.67 | 5446.28 | -142.92 | -3110.56 | 4505.78 | 1629.46 |
| L. Non-Plan Rev. Deficit | -4049.91 | 5387.58 | 2846.84 | | | |
| M. Fiscal Deficit(B+C3-G+F3) | -5429.52 | 3005.46 | -6125.77 | -8839.13 | -5478.93 | -9609.35 |
| N. Year End Debt Stock | 31300.98 | 35690.22 | 38345.76 | 45861.90 | 55063.75 | 65433.03 |
| O. Debt as % of GSDP | 16 | 15.66 | 15.08 | 16.46 | 17.96 | 19.4 |
| P. Fiscal Deficit as % of GSDP | -2.77 | 1.32 | -2.41 | -3.17 | -1.79 | -2.85 |
| Q. Rev Deficit as % of GSDP | -0.46 | 2.39 | -0.06 | -1.12 | 1.47 | 0.48 |
| R. State Tax as % of GSDP | 4.83 | 4.44 | 4.75 | 4.74 | 5.2 | 5.3 |
| S. Non Tax Rev. as % of GSDP | 1.23 | 1.20 | 1.71 | 1.46 | 2.71 | 1.70 |
| T. Rev Exp as % of GSDP | 19.37 | 16.24 | 19.40 | 19.70 | 19.23 | 19.49 |
| U. Salary as % of GSDP | 8.98 | 8.11 | 7.55 | 9.24 | 9.40 | 9.58 |
| V. Interest as % of GSDP | 1.26 | 1.00 | 1.23 | 0.89 | 1.81 | 1.90 |

Source: Finance Accounts, AG, Assam

Annexure 4.3

(Para 4.38)

Details of Tax and Non-Tax Revenue

(Rs. in Crore)

| Sl No. | Heads | 2014-15 Act | 2015-16 Act | 2016-17 Act | 2017-18 Act | 2018-19 Pre Act | 2019-20 Projected |
|----------|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|
| A | State Tax | | | | | | |
| | 1. Tax on Agri Income | 51.07 | 32.01 | 23.23 | 13.52 | 7.85 | 8.64 |
| | 2. Profession Tax | 191.38 | 183.05 | 184.27 | 193.38 | 232.02 | 255.22 |
| | 3. Land Revenue | 142.32 | 229.46 | 210.02 | 219.39 | 163.22 | 179.54 |
| | 4. Stamps & Registration | 188.51 | 224.83 | 226.78 | 239.04 | 240.18 | 264.20 |
| | 5. State Excise | 664.99 | 807.96 | 963.81 | 1095.16 | 1399.84 | 1539.82 |
| | 6. Sales Tax | 7351.25 | 7493.72 | 8751.63 | 6372.88 | 4698.74 | 5168.61 |
| | 7. M.V Tax | 364.53 | 442.73 | 521.59 | 646.96 | 765.01 | 841.51 |
| | 8. A.P.G.T | 396.94 | 583.13 | 1069.81 | 262.63 | -3.62 | 3.32 |
| | 9. Elect Duty | 44.00 | 48.64 | 49.44 | 60.19 | 27.17 | 29.88 |
| | 10. Other Taxes | 54.92 | 74.62 | 78.98 | 34.44 | 13.96 | 15.36 |
| | 11. SGST | 0.00 | 0.00 | 0.00 | 4077.67 | 8393.04 | 9568.07 |
| | Total A | 9449.91 | 10120.15 | 12079.56 | 13215.26 | 15933.79 | 17874.17 |
| B | Share of Central Taxes | | | | | | |
| | 1. Corporation Tax | 4289.56 | 5273.44 | 6470.99 | 6829.45 | 8768.87 | 10084.2 |
| | 2. Income Tax | 3063.16 | 3653.08 | 4497.36 | 5767.00 | 6457.89 | 7426.57 |
| | 3. Wealth Tax | 11.59 | 1.42 | 14.82 | (-)0.20 | 3.21 | 3.53 |
| | 4. Customs | 1986.64 | 2689.32 | 2783.57 | 2250.70 | 1787.36 | 2055.46 |
| | 5. Union Excise | 1121.80 | 2250.26 | 3178.60 | 2352.60 | 1187.80 | 1365.97 |
| | 6. Service Tax | 1810.86 | 2903.71 | 3243.30 | 2534.80 | 231.85 | 266.63 |
| | 7. CGST | 0.00 | 0.00 | 0.00 | 315.80 | 6223.49 | 7157.00 |
| | 8. IGST | 0.00 | 0.00 | 0.00 | 0.00 | 447.03 | 514.08 |
| | Total B | 12283.61 | 16771.23 | 20188.64 | 20050.15 | 25107.50 | 28873.44 |
| C | Non-Tax Revenue | | | | | | |
| | 1. Interest & Dividends | 330.23 | 368.86 | 475.40 | 530.94 | 836.34 | 928.34 |
| | 2. Forestry | 115.99 | 117.30 | 215.85 | 250.61 | 364.27 | 404.34 |
| | 3. Petroleum | 1421.15 | 1672.03 | 3101.96 | 2533.20 | 5642.66 | 2784.22 |
| | 4. Coal | 51.22 | 32.58 | 36.05 | 47.60 | 50.36 | 55.9 |
| | 5. Others | 494.3 | 550.8 | 523.87 | 709.43 | 1422.58 | 1579.06 |
| | Total C | 2412.89 | 2741.57 | 4353.13 | 4071.78 | 8316.21 | 5751.86 |

IMPORTANT REGISTERS TO BE MAINTAINED BY THE PRI
ACCOUNTING AUTHORITY

1. General Cash Book – ZP / AP / GP.
2. All the subsidiary Fund Cash Book.
3. Up to date Bank Pass Books / Statement related to above Funds.
4. Bank Reconciliation statement.
5. Copies of Fund sanctioning orders for cash and Food grains received if any.
6. Register of Grant Received.
7. Copies of Administrative Approval, Technical Sanctions and Plan & Estimates of all Govt. Funds.
8. Copies of Annual Audit Action Plan & Annual Operational Plan for all schemes S.G.R.Y., I.A.Y. and 12th Finance, NREGA / MGNREGA etc.
9. Register of Schemes giving Schemewise details of Expenditure.
10. Contractor's Ledger.
11. Register of Muster Roll.
12. Payment vouchers for all related Funds.
13. Records related to settlement of Hat, Ghat, Fisheries, Pound (ZP/AP/GP).
14. Schematic Ledger(s) for each and food grains of S.G.R.Y. & other schemes, if any.
15. Approval for execution of each scheme against Govt. Funds (ZP/AP/GP).
16. Tender / quotation & comparative statement.
17. Copies of T.A. Bills, sitting Allowance, Honorarium relating to own Fund.
18. Utilisation Certificate / Completion Certificates.
19. Indent / Stock Register & Issue Register.
20. Annual Budget and Budget Control Register.
21. Physical verification Report of Stock.
22. Register of Cheque Book.
23. Cheque issue Register.
24. Allotment Register.
25. Register of Contingent Expenditure.
26. Expenditure of Control Register.
27. Register of Expenditure.

28. Service Book and leave accounts of staff.
29. Log Book of vehicle and spare part Register, POL Register etc.
30. Register of Roads.
31. Register of agenda and minutes of the meeting of Pachayat / Anchalik Panchayat/ Zilla Parishad.
32. Register of Inspection of works.
33. Receipt & Expenditure Ledger (GP Fund)
34. Receipt & Expenditure Ledger (Govt. Fund only).
35. Central Ledger of Receipt and Expenditure (Govt. Fund for AP / GP).
36. Register of Receipt Book.
37. Register of Properties and Assets.
38. Register of Govt. Fund.
39. Register of Stock Book.
40. Approved Budget for ZP / AP / GP.
41. Register of Earnest Money and Security Deposits.
42. Muster Roll.
43. Measurement Book.
44. Assessment and Collection of Taxes etc. Register (in case of GP).
45. License Fees Books.
46. Register of License holders.
47. Register of markets, ferries, fisheries and pound.
48. Register of Permits for Fishing in Fisheries.
49. Any other relevant records relating to the GP/ AP/ ZP.
50. VAT / GST / Forest Royalty / I. Tax / P. Tax / Labour Cess Register.

(Para 5.28)

MAINTENANCE IF IMPORTANT REGISTERS ETC. IN
RESPECT OF LOCAL BODIES IN ASSAM
IMPORTANT REGISTERS TO BE MAINTAINED BY THE ULB
ACCOUNTING AUTHORITY

1. Receipt Books.
2. Stock Book of Receipt Books.
3. Accountant's Cash Book.
4. Cheque Books.
5. Stock Book of Cheque Books.
6. Cheque Issue Register.
7. Bank Pass Books and Bank Reconciliation Statement.
8. Cashier's Cash Book.
9. Assessment and Demand Register of Taxes & License Fee.
10. Different License Fees Collection Registers.
11. Stock Register of License forms, Tin Tickets etc.
12. Cart Registration fees Receipts.
13. Cart Registration Fee Register.
14. Stock Book of Cart Registration Tickets.
15. Miscellaneous Receipts.
16. Miscellaneous Bill Register.
17. Vaccination Fees- Vaccinator's Collection Register.
18. Miscellaneous Fixed Demands :- Rent on Buildings, Site Rent, rent on Bazar Stalls, Fishery Rent etc.
19. Assessed Taxes:- (i) Demand, Mutation Register and Abstract of Demand; (ii) Sarkar's Ledger.
20. Bill Register, Bill Books and Memorandum of Bill Books.
21. Petition Register.
22. Remission Register – (i) Remission Orders, (ii) Remission List.
23. Sarkar's Daily Collection Register.
24. Sarkar's Ledger.
25. Warrant Register..
26. Distraint Register.
27. Stock Register of Bill Books etc.

28. Transit Register.
29. Register of Unpaid Bills (Form No.5) and Order Books (Form No.6).
30. Master Rolls & Measurement Books.
31. Work Register.
32. Contractor's Ledger.
33. Security Deposit Register.
34. T.A. Bill Register.
35. Log Book of Vehicles.
36. Deduction Register.
37. Register of Contingent charges.
38. Tools and Plant Register.
39. Register of Property.
40. Settlement of Market, Bus Stand, Ghat, Parking, fees etc.
41. Govt. Grant Register with Sanctioning Letters.
42. Outstanding Liability Register.
43. C.P.F. Deposit Bank Accounts and Deduction Register.
44. Stock Book of Materials purchased:- In stock/ utilized.
45. P. Tax Deposit Register.
46. Dialed Telephone Register.
47. Deduction of VAT and Treasury Challans.
48. Tender, Quotation and Comparative Statements.
49. Completion and Utilisation Certificate of Grants.
50. Fundwise Payment Vouchers.
51. Any other relevant auditable records relating to the Municipal Fund.

Annexure 7.1

(Para 7.55)

District wise Rural Roads under PWRD and annual requirement of fund for maintenance

(Rs. in Lakh)

| Sl No. | District | Annual Routine Maintenance Cost |
|--|--|---------------------------------|
| A. General Areas | | |
| 1 | Barpeta | 770.00 |
| 2 | Biswanath | 0.00 |
| 3 | Bongaigaon | 410.00 |
| 4 | Cachar | 506.00 |
| 5 | Charaideo | 0.00 |
| 6 | Darrang | 564.00 |
| 7 | Dhemaji | 572.00 |
| 8 | Dhubri including South Salmara Mankachar | 554.00 |
| 9 | Dibrugarh | 701.00 |
| 10 | Goalpara | 644.00 |
| 11 | Golaghat | 818.00 |
| 12 | Hailakandi | 182.00 |
| 13 | Hojai | 0.00 |
| 14 | Jorhat including Majuli | 762.00 |
| 15 | Kamrup (Rural) | 1245.00 |
| 16 | Kamrup(Metro) | 241.00 |
| 17 | Karimganj | 406.00 |
| 18 | Lakhimpur | 653.00 |
| 19 | Majuli | 0.00 |
| 20 | Marigaon | 351.00 |
| 21 | Nagaon including Hojai | 1164.00 |
| 22 | Nalbari | 410.00 |
| 23 | Sivasagar incuding Charaideo | 1110.00 |
| 24 | Sonitpur including Biswanath | 831.00 |
| 25 | South Salmara Mankachar | 0.00 |
| 26 | Tinsukia | 706.00 |
| Total- A | | 13600.00 |
| B. Bodoland Territorial Council | | |
| 27 | Baksa | 704.00 |
| 28 | Chirang | 342.00 |
| 29 | Kokrajhar | 814.00 |
| 30 | Udalguri | 843.00 |
| Total- B | | 2703.00 |
| C. Karbi Anglong Autonomous Council | | |
| 31 | Karbi Anglong | 1318.00 |
| 32 | West Karbi Anglong | |
| Total- C | | 1318.00 |
| D. Dima Hasao Autonomous Council | | |
| 33 | DHAC | 496.00 |
| Total- D | | 496.00 |

(Para 7.67)

Net Budgetary Position of PRIs

(Rs.in crore)

| Sl. No | Item | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2020-25 |
|--------------|---|----------------|----------------|----------------|----------------|----------------|-----------------|
| A- ZP | | | | | | | |
| 1 | Revenue Receipt | 14.14 | 14.84 | 15.58 | 16.36 | 17.18 | 78.10 |
| 2 | Revenue Expnd. | | | | | | |
| | i Salary Existing Staff | 13.81 | 15.47 | 17.32 | 19.40 | 21.73 | 87.73 |
| | ii Salary of addl. Staff | 1.82 | 1.82 | 1.82 | 1.82 | 1.82 | 9.10 |
| | iii Wages | 0.60 | 0.66 | 0.73 | 0.80 | 0.88 | 3.67 |
| | iv Remuneration of elected member | 2.31 | 2.31 | 2.31 | 2.31 | 2.31 | 11.55 |
| | v Sitting Allowance | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.25 |
| | vi Office expense | 3.17 | 3.48 | 3.84 | 4.22 | 4.64 | 19.35 |
| | vii Maintenance of Community assets | 2.09 | 2.30 | 2.53 | 2.78 | 3.06 | 12.76 |
| | viii Maintenance of roads | 11.40 | 11.40 | 11.40 | 11.40 | 11.40 | 57.00 |
| | Total-2. Revenue Expnd. | 35.25 | 37.49 | 40 | 42.78 | 45.89 | 201.41 |
| 3 | Revenue Gap (1-2) | -21.11 | -22.65 | -24.42 | -26.42 | -28.71 | -123.31 |
| 4 | Revenue Gap without Salary & Wages | -4.88 | -4.70 | -4.55 | -4.40 | -4.28 | -22.81 |
| B- AP | | | | | | | |
| 1 | Revenue Receipt | 24.02 | 25.22 | 26.48 | 27.80 | 29.19 | 132.71 |
| 2 | Revenue Expnd. | | | | | | |
| | i Salary Existing Staff | 55.39 | 62.04 | 69.49 | 77.82 | 87.16 | 351.90 |
| | ii Salary of addl. Staff | 2.63 | 2.63 | 2.63 | 2.63 | 2.63 | 13.15 |
| | iii Wages | 4.80 | 5.28 | 5.81 | 6.39 | 7.03 | 29.31 |
| | iv Remuneration of elected member | 9.34 | 9.34 | 9.34 | 9.34 | 9.34 | 46.70 |
| | v Sitting Allowance | 0.39 | 0.39 | 0.39 | 0.39 | 0.39 | 1.95 |
| | vi Office expense | 3.46 | 3.81 | 4.19 | 4.61 | 5.07 | 21.14 |
| | vii Maintenance of Community assets | 15.08 | 16.58 | 18.24 | 20.07 | 22.07 | 92.04 |
| | viii Maintenance of roads | 11.40 | 11.40 | 11.40 | 11.40 | 11.40 | 57.00 |
| | Total-2. Revenue Expnd. | 102.49 | 111.47 | 121.49 | 132.65 | 145.09 | 613.19 |
| 3 | Revenue Gap (1-2) | -78.47 | -86.25 | -95.01 | -104.85 | -115.9 | -480.48 |
| 4 | Revenue Gap without Salary & Wages | -15.65 | -16.30 | -17.08 | -18.01 | -19.08 | -86.12 |
| C- GP | | | | | | | |
| 1 | Revenue Receipt | 25.91 | 27.21 | 28.57 | 30.00 | 31.50 | 143.19 |
| 2 | Revenue Expnd. | | | | | | |
| | i Salary Existing Staff | 103.32 | 115.72 | 129.61 | 145.16 | 162.58 | 656.39 |
| | ii Salary of addl. Staff | 22.37 | 22.37 | 22.37 | 22.37 | 22.37 | 111.85 |
| | iii Wages | 35.47 | 39.02 | 42.92 | 47.21 | 51.93 | 216.55 |
| | iv Remuneration of elected member | 56.68 | 56.68 | 56.68 | 56.68 | 56.68 | 283.40 |
| | v Sitting Allowance | 3.56 | 3.56 | 3.56 | 3.56 | 3.56 | 17.80 |
| | vi Office expense | 5.26 | 5.77 | 6.36 | 7.00 | 7.70 | 32.09 |
| | vii Maintenance of Community assets | 75.23 | 82.75 | 91.02 | 100.12 | 110.14 | 459.26 |
| | Total-2. Revenue Expnd. | 301.89 | 325.87 | 352.52 | 382.10 | 414.96 | 1777.34 |
| 3 | Revenue Gap (1-2) | -275.98 | -298.66 | -323.95 | -352.10 | -383.46 | -1634.15 |
| 4 | Revenue Gap without Salary & Wages | -114.82 | -121.55 | -129.05 | -137.36 | -146.58 | -649.36 |
| 5 | Combined revenue gap with salary | -375.56 | -407.56 | -443.38 | -483.37 | -528.07 | -2237.94 |
| 6 | Combined revenue gap without salary | -135.35 | -142.55 | -150.68 | -159.77 | -169.94 | -758.29 |

Annexure- 8.1**(Para 8.69)****Statement showing the Arrear Salary Liabilities of difference amount between revised and pre-revised scale w.e.f 01/04/2011 to 31/03/2014****(Rs. in lakh)**

| Sl. No. | City/Town | Name of District | Arrear amount required |
|----------------|------------------------|-------------------------|-------------------------------|
| [1] | [2] | [3] | [4] |
| 1 | Barpeta M.B. | Barpeta | 128.47 |
| 2 | Barpeta Road M.B. | | |
| 3 | Howly M.B. | | |
| 4 | Patacharkuchi M.B. | | |
| 5 | Sorbhog M.B. | | |
| 6 | Sarthebari M.B. | | |
| 7 | Pathsala M.B. | | 15.67 |
| 8 | Biswanath Charali M.B. | Biswanath Chariali | 27.14 |
| 9 | Abhayapuri M.B. | Bongaigaon | 38.25 |
| 10 | Bongaigaon M.B. | | 40.57 |
| 11 | Silchar M.B. | Cachar | 272.57 |
| 12 | Sonari M.B. | Charaideo | 16.00 |
| 13 | Kharupetia M.B. | Darrang | 33.04 |
| 14 | Mongoldoi M. B. | | 97.64 |
| 15 | Bilasipara M.B. | Dhubri | 75.28 |
| 16 | Chapar M.B. | | |
| 17 | Dhubri M. B. | | |
| 18 | Gauripur M.B. | | |
| 19 | Golakganj MB | | 86.71 |
| 20 | Lakhipur M.B. | Goalpara | 30.06 |
| 21 | Barpathar M.B. | Golaghat | 30.16 |
| 22 | Bokakhat M.B. | | 28.73 |
| 23 | Dergaon M. B. | | 55.91 |
| 24 | Golaghat M. B. | | 71.32 |
| 25 | Sarupathar M.B. | | 8.81 |
| 26 | Hailakandi M. B. | Hailakandi | 111.53 |
| 27 | Lala M.B. | | |
| 28 | Doboka M.B. | Hojai | 39.49 |
| 29 | Hojai M.B. | | 46.32 |
| 30 | Lanka M.B. | | 20.24 |
| 31 | Lumding M.B. | | 22.28 |
| 32 | Teok M.B. | Jorhat | 8.12 |
| 33 | Titabor M.B. | | 19.18 |
| 34 | Rangia M. B. | Kamrup | 21.08 |
| 35 | Badarpur M.B. | Karimganj | 27.72 |
| 36 | Karimganj M. B. | | 79.01 |
| 37 | Bihpuria M.B. | Lakhimpur | 8.14 |
| 38 | Narayanpur M.B. | | 2.89 |
| 39 | North Lakhimpur M. B. | | 17.97 |

| Sl. No. | City/Town | Name of District | Arrear amount required |
|-----------------------------|-----------------|------------------|------------------------|
| 40 | Morigaon M.B. | Morigaon | 19.72 |
| 41 | Dhing M.B. | Nagaon | 100.55 |
| 42 | Kampur M.B. | | 34.75 |
| 43 | Nagaon M.B. | | 276.00 |
| 44 | Roha M.B. | | 13.70 |
| 45 | Nalbari M.B. | Nalbari | 76.14 |
| 46 | Tihu M.B. | | 9.32 |
| 47 | Amguri M.B. | Sivasagar | 81.90 |
| 48 | Demow M.B. | | |
| 49 | Simaluguri M.B. | | |
| 50 | Sivasagar M.B. | | |
| 51 | Nazira M.B. | | 117.76 |
| 52 | Dhekiajuli M.B. | Sonitpur | 409.78 |
| 53 | Jamuguri | | |
| 54 | Rangapara M.B. | | |
| 55 | Tezpur M.B. | | |
| 56 | Doom Dooma M.B. | Tinsukia | 18.82 |
| 57 | Makum M.B. | | 17.24 |
| 58 | Tinsukia M.B. | | 125.17 |
| Total- General Areas | | | 2841.17 |
| Sixth Schedule Areas | | | |
| 1 | Gossaigaon | BTC | 42.00 |
| 2 | Basugaon | | 31.00 |
| 3 | Kajalgaon | | 13.00 |
| 4 | Bijni | | 4.00 |
| 5 | Goreswar | | 6.00 |
| 6 | Tangla | | 55.00 |
| 7 | Udalguri | | 144.00 |
| 8 | Kokrajhar | | 75.00 |
| 10 | Bakulia | KAAC | 55.00 |
| 11 | Bokajan | | 86.00 |
| 12 | Diphu | | 350.00 |
| 13 | Dokmoka | | 35.00 |
| 14 | Donkamokam | | 70.00 |
| 15 | Hamren | | 65.00 |
| 16 | Howraghat | | 4.00 |
| 17 | Langhin | | 10.00 |
| 18 | Baithalangso | | 5.00 |
| 19 | Haflong | DHAC | 188.00 |
| 20 | Mahur | | 169.00 |
| 21 | Maibong | | 133.00 |
| 22 | Umrangso | | 120.00 |
| Total- Sixth Schedule Areas | | | 1660.00 |

Annexure 8.2**(Para 8.110)****Allotment of Fund for development of Landfill Site
(only to those ULBs which have Landfill Site)****(Rs. in crore)**

| SL No. | Population as per 2011 census | No. of ULBs in General Areas | Amount |
|---------------|--------------------------------------|-------------------------------------|-----------------|
| 1 | GMC | 1 | (1*10.00)=10.00 |
| 2 | ULBs of General Areas | | |
| a | Above 1 lakh | 3 | (3*2.00)=6.00 |
| b | Between 50001 to 1lakh | 10 | (10*1.00)=10.00 |
| c | Between 20001 to 50000 | 20 | (20*0.80)=16.00 |
| d | Upto 20000 | 47 | (47*0.70)=32.90 |
| | Total | 81 | 74.90 |
| 3 | ULBs in Sixth Schedule Areas | | |
| | BTC | | |
| a | Between 20001 to 50000 | 2 | (2*0.80)=1.60 |
| b | Upto 20000 | 7 | (7*0.70)=4.90 |
| | Total | 9 | 6.50 |
| | KAAC | | |
| a | Between 20001 to 50000 | 1 | (1*0.80)=0.80 |
| b | Upto 20000 | 8 | (8*0.70)=5.60 |
| | Total | 9 | 6.40 |
| | DHAC | | |
| a | Between 20001 to 50000 | 1 | (1*0.80)=0.80 |
| b | Upto 20000 | 3 | (3*0.70)=2.10 |
| | Total | 4 | 2.90 |

N.B: Amount received already against 5th ASFC grant and other sources like SOPD etc. will have to be adjusted.

Annexure 8.3**(Para 8.45)****Allotment Fund For Conservancy (Purchase of Tools)****(Rs. in crore)**

| SL No. | Population as per 2011 census | No. of ULBs | Amount |
|---------------------|--------------------------------------|--------------------|-----------------|
| 1 | GMC | 1 | (1*5.00)=5.00 |
| 2 | ULBs of General Areas | | |
| a | Above 1 lakh | 3 | (3*1.00)=3.00 |
| b | Between 50001 to 1lakh | 10 | (10*0.80)=8.00 |
| c | Between 20001 to 50000 | 20 | (20*0.70)=14.00 |
| d | Upto 20000 | 47 | (47*0.50)=23.50 |
| Total Amount | | | 53.50 |
| 3 | ULBs in Sixth Schedule Areas | | |
| | BTC | | |
| a | Between 20001 to 50000 | 2 | (2*0.70)=1.40 |
| b | Upto 20000 | 7 | (7*0.50)=3.50 |
| | Total | 9 | 4.90 |
| | KAAC | | |
| a | Between 20001 to 50000 | 1 | (1*0.70)=0.70 |
| b | Upto 20000 | 8 | (8*0.50)=4.00 |
| | Total | 9 | 4.70 |
| | DHAC | | |
| a | Between 20001 to 50000 | 1 | (1*0.70)=0.70 |
| b | Upto 20000 | 3 | (3*0.50)=1.50 |
| | Total | 4 | 2.20 |

Annexure 8.4**(Para 8.112)**

**Allotment of Fund for Development/Creation of Green Wood Park with
Provision of Walking Space for the ULBs having atleast one acre open land
(excluding the ULBs- GMC, Nagaon, Dibrugarh and Silchar which are covered
under AMRUT)**

(Rs. in crore)

| SL No. | Population as per 2011 census | No. of ULBs in General Areas | Amount |
|---------------|--------------------------------------|-------------------------------------|-----------------|
| 1 | ULBs of General Areas | | |
| a | Between 50001 to 1lakh | 10 | (10*1.00)=10.00 |
| b | Between 20001 to 50000 | 20 | (20*0.70)=14.00 |
| c | Upto 20000 | 47 | (47*0.50)=23.50 |
| | Total | 77 | 47.50 |
| 2 | ULBs in Sixth Schedule Areas | | |
| | BTC | | |
| a | Between 20001 to 50000 | 2 | (2*0.70)=1.40 |
| b | Upto 20000 | 7 | (7*0.50)=3.50 |
| | Total | 9 | 4.90 |
| | KAAC | | |
| a | Between 20001 to 50000 | 1 | (1*0.70)=0.70 |
| b | Upto 20000 | 8 | (8*0.50)=4.00 |
| | Total | 9 | 4.70 |
| | DHAC | | |
| a | Between 20001 to 50000 | 1 | (1*0.70)=0.70 |
| b | Upto 20000 | 3 | (3*0.70)=2.10 |
| | Total | 4 | 2.80 |

Annexure 8.5**(Para 8.61)****Allotment of Fund for Burial and Cremation Ground****(Rs. in crore)**

| SL No. | Population as per 2011 census | No. of ULBs in General Areas | Amount | No. of Units each |
|---------------------|--------------------------------------|-------------------------------------|----------------------------|--------------------------|
| 1 | GMC | 1 | $(1 \times 0.75) = 0.75$ | $1 \times 3 = 3$ |
| 2 | ULBs of General Areas | | | |
| a | Above 1 lakh | 3 | $(3 \times 0.50) = 1.50$ | $3 \times 2 = 6$ |
| b | Between 50001 to 1 lakh | 10 | $(10 \times 0.50) = 5.00$ | $10 \times 2 = 20$ |
| c | Between 20001 to 50000 | 20 | $(20 \times 0.25) = 5.00$ | $20 \times 1 = 20$ |
| d | Upto 20000 | 47 | $(64 \times 0.25) = 11.75$ | $47 \times 1 = 47$ |
| Total Amount | | 81 | 24.00 | |
| 3 | ULBs in Sixth Schedule Areas | | | |
| | BTC | | | |
| a | Between 20001 to 50000 | 2 | $(2 \times 0.25) = 0.50$ | $1 \times 2 = 2$ |
| b | Upto 20000 | 7 | $(7 \times 0.25) = 1.75$ | $1 \times 7 = 7$ |
| | Total | 9 | 2.25 | |
| | KAAC | | | |
| a | Between 20001 to 50000 | 1 | $(1 \times 0.25) = 0.25$ | $1 \times 1 = 1$ |
| b | Upto 20000 | 8 | $(8 \times 0.25) = 2.00$ | $1 \times 8 = 8$ |
| | Total | 9 | 2.25 | |
| | DHAC | | | |
| a | Between 20001 to 50000 | 1 | $(1 \times 0.25) = 0.25$ | $1 \times 1 = 1$ |
| b | Upto 20000 | 3 | $(3 \times 0.25) = 0.75$ | $1 \times 3 = 3$ |
| | Total | 4 | 1.00 | |

Annexure 8.6**(Para 8.109)****Allotment of Fund to ULBs for Storm Water Drainage****(Rs. in crore)**

| SL No. | Population as per 2011 census | No. of ULBs in General Areas | Amount |
|---------------------|--------------------------------------|-------------------------------------|-----------------|
| 1 | GMC | 1 | 50.00 |
| 2 | ULBs of General Areas | | |
| a | Above 1 lakh | (Excluding GMC)3 | (3*2.00)=6.00 |
| b | Between 50001 to 1lakh | 10 | (10*1.50)=15.00 |
| c | Between 20001 to 50000 | 20 | (20*1.00)=20.00 |
| d | Upto 20000 | 47 | (47*0.40)=37.60 |
| Total Amount | | 81 | 128.60 |
| 3 | ULBs in Sixth Schedule Areas | | |
| | BTC | | |
| a | Between 20001 to 50000 | 2 | (2*1.00)=2.00 |
| b | Upto 20000 | 7 | (7*0.80)=5.60 |
| | Total | 9 | 7.60 |
| | KAAC | | |
| a | Between 20001 to 50000 | 1 | (1*1.00)=1.00 |
| b | Upto 20000 | 8 | (8*0.80)=6.40 |
| | Total | 9 | 7.40 |
| | DHAC | | |
| a | Between 20001 to 50000 | 1 | (1*1.00)=1.00 |
| b | Upto 20000 | 3 | (3*0.80)=2.40 |
| | Total | 4 | 3.40 |

Annexure 8.7

Allotment of Fund to ULBs for Harijan Colony

(Rs. in crore)

| SL No. | Population as per 2011 census | No. of ULBs in General Areas | Amount |
|---------------|--------------------------------------|-------------------------------------|-----------------|
| 1 | ULBs of General Areas | | |
| a | Above 1 lakh | (Excluding GMC) 3 | (3*4.00)=12.00 |
| b | Between 50001 to 1 lakh | 10 | (10*3.00)=30.00 |
| c | Between 20001 to 50000 | 20 | (20*2.00)=40.00 |
| d | Upto 20000 | 47 | (47*1.50)=70.50 |
| | Total Amount | 80 | 152.50 |
| 2 | ULBs in Sixth Schedule Areas | | |
| | BTC | | |
| a | Between 20001 to 50000 | 2 | (2*2.00)=4.00 |
| b | Upto 20000 | 7 | (7*1.50)=10.50 |
| | Total | 9 | 14.50 |
| | KAAC | | |
| a | Between 20001 to 50000 | 1 | (1*2.00)=2.00 |
| b | Upto 20000 | 8 | (8*1.50)=12.00 |
| | Total | 9 | 14.00 |
| | DHAC | | |
| a | Between 20001 to 50000 | 1 | (1*2.00)=2.00 |
| b | Upto 20000 | 3 | (3*1.50)=4.50 |
| | Total | 4 | 6.50 |

Annexure 8.8**(Para 8.110)****Allotment of Fund for purchase of equipments for S.W.M
(only to ULBs having landfill site)****(Rs. in crore)**

| SL No. | Population as per 2011 census | No. of ULBs in General Areas | Amount |
|---------------|--------------------------------------|-------------------------------------|-----------------|
| 1 | GMC | 1 | (1*25.00)=25.00 |
| 2 | ULBs of General Areas | | |
| a | Above 1 lakh | 3 | (3*3.00)=9.00 |
| b | Between 50001 to 1lakh | 10 | (10*2.00)=20.00 |
| c | Between 20001 to 50000 | 20 | (20*1.50)=30.00 |
| d | Upto 20000 | 47 | (47*1)=47.00 |
| | Total Amount | 81 | 131.00 |
| 3 | ULBs in Sixth Schedule Areas | | |
| | BTC | | |
| a | Between 20001 to 50000 | 2 | (2*1.50)=3.00 |
| b | Upto 20000 | 7 | (7*1.00)=7.00 |
| | Total | 9 | 10.00 |
| | KAAC | | |
| a | Between 20001 to 50000 | 1 | (1*1.50)=1.50 |
| b | Upto 20000 | 8 | (8*1.00)=8.00 |
| | Total | 9 | 9.50 |
| | DHAC | | |
| a | Between 20001 to 50000 | 1 | (1*1.50)=1.50 |
| b | Upto 20000 | 3 | (3*1.00)=3.00 |
| | Total | 4 | 4.50 |

N.B: Fund received already against 5th ASFC and other sources like SOPD etc. will have to be adjusted.

Annexure 8.9-A**(Para 8.68)****Allotment of Fund for Construction of Town Hall****(Rs. in crore)**

| SL No. | Population as per 2011 census | No. of ULBs | Amount |
|---------------------|-------------------------------|-------------|------------------|
| 1 | GMC | 1 | (1*25.00)=25.00 |
| 2 | ULBs of General Areas | | |
| a | Above 1 lakh | (G+2) 3 | (3*8.00)=24.00 |
| b | Between 50001 to 1lakh | (G+2) 10 | (10*6.00)=60.00 |
| c | Between 20001 to 50000 | (G+1) 20 | (20*5.00)=100.00 |
| d | Upto 20000 | (G+1) 47 | (47*4.00)=188.00 |
| Total Amount | | 81 | 397.00 |

Annexure 8.9-B**(Para 8.68)****Allotment of Fund for Construction of Town Hall in ULBs of Sixth****(Rs. in crore)**

| Sl No. | Name of ULBs | Amount (After adjustment of amount received against 5th ASFC) |
|--------|--------------------|---|
| | BTC | |
| 1 | Kokrajhar MB | 4.37 |
| 2 | Gossaigaon MB | 4.31 |
| 3 | Basugaon MB | 4.50 |
| 4 | Bijni MB | 4.50 |
| 5 | Kajalgaon MB | 4.50 |
| 6 | Goreswar MB | 3.75 |
| 7 | Tangla MB | 4.50 |
| 8 | Udalguri MB | 3.75 |
| 9 | Fakiragram MB | 3.75 |
| | Total | 37.93 |
| | KAAC | |
| 10 | Bakalia MB | 3.75 |
| 11 | Bokajan MB | 4.31 |
| 12 | Diphu MB | 5.25 |
| 13 | Dokmoka MB | 3.75 |
| 14 | Donkamokam MB | 3.75 |
| 15 | Howraghat MB | 3.75 |
| 16 | Hamren MB | 4.50 |
| 17 | Langhin MB | 3.75 |
| 18 | Baithalansu MB | 3.00 |
| | Total | 35.81 |
| | DHAC | |
| 19 | Haflong MB | 5.25 |
| 20 | Umrangso MB | 4.31 |
| 21 | Maibong MB | 3.75 |
| 22 | Mahur MB | 3.75 |
| | Total | 17.06 |
| | Grand Total | 90.80 |

N.B: Amount already received against other sources like SOPD etc. will have to be adjusted

Annexure 8.10**(Para 8.111)****Allotment of Fund for erecting Market Sheds in ULBs****(Rs. in crore)**

| SL No. | Population as per 2011 census | No. of ULBs in General Areas | Amount |
|---------------|--------------------------------------|-------------------------------------|-----------------|
| 1 | GMC | 1 | (1*1.00)=1 |
| 2 | ULBs of General Areas | | |
| a | Above 1 lakh | 3 | (3*0.75)=2.25 |
| b | Between 50001 to 1lakh | 10 | (10*0.70)=7.00 |
| c | Between 20001 to 50000 | 20 | (20*0.60)=12.00 |
| d | Upto 20000 | 47 | (47*0.50)=23.50 |
| | Total Amount | 81 | 45.75 |
| 3 | ULBs in Sixth Schedule Areas | | |
| | BTC | | |
| a | Between 20001 to 50000 | 2 | (2*0.60)=1.20 |
| b | Upto 20000 | 7 | (7*0.50)=3.50 |
| | Total | 9 | 4.70 |
| | KAAC | | |
| a | Between 20001 to 50000 | 1 | (1*0.60)=0.60 |
| b | Upto 20000 | 8 | (8*0.50)=4.00 |
| | Total | 9 | 4.60 |
| | DHAC | | |
| a | Between 20001 to 50000 | 1 | (1*0.60)=0.60 |
| b | Upto 20000 | 3 | (3*0.50)=1.50 |
| | Total | 4 | 2.10 |

N.B: Market Sheds are meant for rehabilitation of road side vendors and petty traders.

Annexure 8.11 (A)**(Para 8.58)****Allotment of Fund Against Water Supply Schemes in ULBs of General Areas of
Assam****(Rs. in crore)**

| Sl No. | Name of Water Supply Schemes | Amount (Rs. in Crore) |
|---------------|-------------------------------------|----------------------------------|
| 1 | Badarpur (Phase II) | 3.59 |
| 2 | Doom Dooma (Phase II) | 8.59 |
| 3 | Dhemaji (Phase II) | 3.06 |
| 4 | Silapathar (Phase II) | 6.28 |
| 5 | Dhakuakhana (Phase II) | 3.3 |
| 6 | Barpeta (Phase II) | 17.06 |
| 7 | Rangia (Phase II) | 6.24 |
| 8 | Marigaon (Phase II) | 6.62 |
| 9 | Raha (Phase II) | 2.81 |
| 10 | Tezpur (Phase II) | 24.56 |
| 11 | Lumding (New) | 12.54 |
| 12 | Teok (New) | 3.52 |
| 13 | Moranhat (New) | 2.26 |
| 14 | Narayanpur (New) | 2.40 |
| 15 | Karimganj (New) | 23.03 |
| | Total | 125.86 |

Annexure 8.11-(B)**(Para 8.58)****Allotment of Fund against Operation and Maintenance cost of Existing Schemes for 5 years****(Rs. in crore)**

| Sl No. | Name of Water Supply Schemes | Amount |
|---------------|--|---------------|
| 1 | Barpeta Road Water Supply Scheme (Phase III) | 1.50 |
| 2 | Goalpara Water Supply Scheme (Phase II) | 2.40 |
| 3 | Dhekiajuli Water Supply Scheme (Phase II) | 1.50 |
| 4 | Abhaypuri Water Supply Scheme (Phase III) | 1.00 |
| 5 | Amguri Water Supply Scheme (Phase II) | 0.50 |
| 6 | Pathsala Water Supply Scheme (Phase II) | 0.75 |
| 7 | Chabua Water Supply Scheme (Phase II) | 0.50 |
| 8 | Lala Water Supply Scheme (Phase II) | 0.50 |
| 9 | Bokakhat Water Supply Scheme (Phase II) | 0.50 |
| 10 | Dhubri Water Supply Scheme (Phase II) | 1.00 |
| 11 | Sivasagar Water Supply Scheme (Phase II) | 1.00 |
| 12 | Margherita Water Supply Scheme (Phase II) | 1.00 |
| 13 | Sarupathar Water Supply Scheme (Phase II) | 1.80 |
| 14 | Titabor Water Supply Scheme (Phase III) | 2.00 |
| 15 | Installation of Water Meters | 5.00 |
| | Total | 20.95 |

Annexure 8.11-(C)**(Para 8.108)****Allotment of Fund Against Water Supply Schemes in ULBs of Sixth Schedule Areas of Assam****(Rs. in crore)**

| Sl No. | Name of Water Supply Schemes | Amount |
|---------------|---|---------------|
| 1 | Kokrajhar MB | 5.00 |
| 2 | Gossaigaon MB | 5.00 |
| 3 | Basugaon MB | 4.00 |
| 4 | Bijni MB | 4.00 |
| 5 | Kajalgaon MB | 4.00 |
| 6 | Goreswar MB | 3.00 |
| 7 | Tangla MB | 3.00 |
| 8 | Udalguri MB | 3.00 |
| 9 | Fakiragram MB | 2.00 |
| | Total BTC | 33.00 |
| 10 | Bakalia MB | 3.00 |
| 11 | Bokajan MB | 5.00 |
| 12 | Diphu MB | 10.00 |
| 13 | Dokmoka MB | 3.00 |
| 14 | Donkamakam MB | 3.00 |
| 15 | Howraghat MB | 4.00 |
| 16 | Hamren MB | 4.00 |
| 17 | Langhin MB | 3.00 |
| 18 | Baithalansu MB | 3.00 |
| | Total KAAC | 38.00 |
| 19 | Haflong MB | 8.00 |
| 20 | Maibong MB | 2.00 |
| 21 | Mahur MB | 2.00 |
| 22 | Umrangso MB | 4.00 |
| | Total DHAC | 16.00 |
| | Grand Total Sixth Schedule Areas | 87.00 |

Annexure 8.12**(Para 8.109)****District Wise Allotment of Fund for Maintenance Cost of Urban Road**

| Sl No. | District | Length of Urban Road (in Km) | Allotment of Fund for road maintenance (in Crore) |
|----------------------|--|------------------------------|---|
| A | Genreal Areas | | |
| 1 | Dhubri including South Salmara Mankachar | 33 | 2.57 |
| 2 | Goalpara | 38 | 2.96 |
| 3 | Barpeta | 36 | 2.80 |
| 4 | Morigaon | 43 | 3.35 |
| 5 | Nagaon including Hojai | 49 | 3.82 |
| 6 | Sonitpur including B. Chariali | 70 | 5.46 |
| 7 | Lakhimpur | 39 | 3.04 |
| 8 | Dhemaji | 74 | 5.77 |
| 9 | Tinsukia | 81 | 6.31 |
| 10 | Dibrugarh | 66 | 5.14 |
| 11 | Sivasagar including Charaideo | 93 | 7.25 |
| 12 | Jorhat including Majuli | 83 | 6.47 |
| 13 | Golaghat | 118 | 9.20 |
| 14 | Bongaigaon | 12 | 0.93 |
| 15 | Nalbari | 12 | 0.93 |
| 16 | Kamrup | 0 | 6.00 |
| 17 | Darrang | 24 | 1.87 |
| 18 | Cachar | 44 | 3.43 |
| 19 | Karimganj | 18 | 1.40 |
| 20 | Hailakandi | 7 | 0.54 |
| Total General Areas | | 940 | 79.24 |
| B | Kamrup (Metro)(GMC) | 547 | 67.48 |
| C | Sixth Schedule Areas | | |
| BTC | | | |
| 21 | Kokrajhar | 28 | 2.18 |
| 22 | Chirang | 2 | 1.50 |
| 23 | Baksa | 0 | 0.00 |
| 24 | Udalguri | 25 | 1.95 |
| KAAC | | | |
| 25 | Karbi Anglong including West Karbi Anglong | 115 | 8.97 |
| 26 | Dima Hasao | 56 | 4.36 |
| Total Schedule Areas | | 226 | 18.96 |
| Total | | 1713 | 165.68 |

Annexure- 8.13**(Para 8.69 (a))****Recommendation of fund against certain schmes against selected individual ULBs**

(Rs. in lakh)

| Sl. No. | Purpose | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | Total 2020-25 |
|---------------------------------|--|---------|---------|---------|---------|---------|---------------|
| A. ULBs (other than GMC) | | | | | | | |
| 1 | Children Parks near Ambikagiri, LP school at Gandhinagar at Barpeta MB | 0.00 | 0.00 | 0.00 | 50.00 | 25.00 | 75.00 |
| 2 | Children Parks at Lakhimpur MB, District Goalpara | 0.00 | 0.00 | 0.00 | 25.00 | 50.00 | 75.00 |
| 3 | Development and Renovation of bus stand Lakhimpur MB , District Cachar | 0.00 | 0.00 | 0.00 | 0.00 | 25.00 | 25.00 |
| 4 | Children Parks at Dibrugarh MB | 0.00 | 0.00 | 0.00 | 50.00 | 50.00 | 100.00 |
| 5 | Construction of RCC second floor extension Kharupetia Office and third floor conference , Kharupetia MB | 0.00 | 0.00 | 0.00 | 25.00 | 25.00 | 50.00 |
| 6 | Renovation of Bus stand Lakhimpur MB , District Lakhimpur | 0.00 | 0.00 | 0.00 | 25.00 | 25.00 | 50.00 |
| 7 | Construction of Market Complex Dhemaji MB | 0.00 | 0.00 | 0.00 | 50.00 | 25.00 | 75.00 |
| 8 | Children Parks at Jorhat MB | 0.00 | 0.00 | 0.00 | 25.00 | 25.00 | 50.00 |
| 9 | Improvement of Devi vishram sthali ghat at Mora Manas River, Howly MB | 0.00 | 0.00 | 0.00 | 0.00 | 25.00 | 25.00 |
| 10 | Development and renovation of Children Parks (Rs. 25.00L) and incomplete Office (Rs. 50.00L) Building at Bongaigaon MB | 0.00 | 0.00 | 0.00 | 25.00 | 50.00 | 75.00 |
| 11 | Renovation and Development of Bus stand at Chabua MB | 0.00 | 0.00 | 0.00 | 25.00 | 0.00 | 25.00 |
| 12 | Construction of Play ground at Lumding MB | 0.00 | 0.00 | 0.00 | | 25.00 | 25.00 |
| 13 | Development of weekly Market at Tinsukia MB | 0.00 | 0.00 | 0.00 | 25.00 | | 25.00 |
| 14 | Children Parks at Bihpuria MB, District Lakhimpur | 0.00 | 0.00 | 0.00 | 25.00 | 25.00 | 50.00 |
| 15 | Development & Beautification of pond along with children Park at Haridev Than at Narayanpur MB, District Lakhimpur | 0.00 | 0.00 | 0.00 | 25.00 | 25.00 | 50.00 |
| 16 | Development of weekly Market at Nalbari MB | 0.00 | 0.00 | 0.00 | 25.00 | 0.00 | 25.00 |
| 17 | Children Parks and plantation at Tezpur MB, District Sonitpur | 0.00 | 0.00 | 0.00 | 25.00 | 25.00 | 50.00 |
| 18 | Development of weekly Market at Hailakandi MB | 0.00 | 0.00 | 0.00 | | 25.00 | 25.00 |
| 19 | Children Parks and plantation at Silchar MB. | 0.00 | 0.00 | 0.00 | 25.00 | 25.00 | 50.00 |
| 20 | Renovation of Bus stand and waiting shed at Sivasagar MB | 0.00 | 0.00 | 0.00 | 25.00 | 0.00 | 25.00 |

| Sl. No. | Purpose | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | Total 2020-25 |
|--------------|--|-------------|-------------|-------------|---------------|---------------|----------------|
| 21 | Children park and beautification in Shankar Madhab Sarobar & Rabindra Sarobar Gardening , foot Path , sitting , Electrification, lighting ,boating etc. at Barpeta Road MB, District Barpeta | 0.00 | 0.00 | 0.00 | 75.00 | 125.00 | 200.00 |
| 22 | Children Parks and plantation at Golaghat MB, District Golaghat | 0.00 | 0.00 | 0.00 | 25.00 | 25.00 | 50.00 |
| Total | | 0.00 | 0.00 | 0.00 | 575.00 | 625.00 | 1200.00 |

B. Sixth Schedule Areas

| BTC | | | | | | | |
|--------------------------|--|-------------|-------------|-------------|---------------|---------------|----------------|
| 1 | Development and Renovation of Children Parks and plantation at Kokrajhar MB, Kokrajhar | 0.00 | 0.00 | 0.00 | 25.00 | 25.00 | 50.00 |
| 2 | Development of Children Parks and plantation at Udalguri MB | 0.00 | 0.00 | 0.00 | 25.00 | 0.00 | 25.00 |
| 3 | Development of Children Parks and Plantation at Bijni MB | 0.00 | 0.00 | 0.00 | 0.00 | 25.00 | 25.00 |
| 4 | Development of Children Parks and Plantation at Kajalgaon MB | 0.00 | 0.00 | 0.00 | 25.00 | 0.00 | 25.00 |
| 5 | Children Parks and plantation at Fakiragram MB, District Kokrajhar | 0.00 | 0.00 | 0.00 | 0.00 | 25.00 | 25.00 |
| Total BTC | | 0.00 | 0.00 | 0.00 | 75.00 | 75.00 | 150.00 |
| KAAC | | | | | | | |
| 1 | Children Parks and plantation at Diphu MB | 0.00 | 0.00 | 0.00 | 25.00 | 0.00 | 25.00 |
| 2 | Children Parks and plantation at Hamren MB | 0.00 | 0.00 | 0.00 | 0.00 | 25.00 | 25.00 |
| 3 | Children Parks and plantation at Bokajan MB | 0.00 | 0.00 | 0.00 | 25.00 | 0.00 | 25.00 |
| 4 | Children Parks at Howraghat MB | 0.00 | 0.00 | 0.00 | 0.00 | 25.00 | 25.00 |
| 5 | Children Parks at Bakalia MB | 0.00 | 0.00 | 0.00 | 0.00 | 25.00 | 25.00 |
| Total KAAC | | 0.00 | 0.00 | 0.00 | 50.00 | 75.00 | 125.00 |
| DHAC | | | | | | | |
| 1 | Children Parks and plantation at Haflong MB | 0.00 | 0.00 | 0.00 | 25.00 | 0.00 | 25.00 |
| 2 | Children Parks and plantation at Maibang MB | 0.00 | 0.00 | 0.00 | 0.00 | 25.00 | 25.00 |
| Total DHAC | | 0.00 | 0.00 | 0.00 | 25.00 | 25.00 | 50.00 |
| Total B | | 0.00 | 0.00 | 0.00 | 150.00 | 175.00 | 325.00 |
| Grand Total (A+B) | | 0.00 | 0.00 | 0.00 | 725.00 | 800.00 | 1525.00 |

Annexure 10.1**(Para 10.40 & 10.41)****Yearwise Phasing of Grant to ULBs
(General Areas)****(Rs in Lakhs)**

| Sl No. | Purpose | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | Total 2020-25 |
|---------------|---|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------|
| I | ULBs (other than GMC) | | | | | | |
| A. | Routed Through ULBs | | | | | | |
| 1 | S.W.M | 2120.00 | 2120.00 | 2120.00 | 2120.00 | 2120.00 | 10600.00 |
| 2 | Landfill Site | 1298.00 | 1298.00 | 1298.00 | 1298.00 | 1298.00 | 6490.00 |
| 3 | Storm Water Drain | 1572.00 | 1572.00 | 1572.00 | 1572.00 | 1572.00 | 7860.00 |
| 4 | Green Wood Park | 950.00 | 950.00 | 950.00 | 950.00 | 950.00 | 4750.00 |
| 5 | Conservancy | 970.00 | 970.00 | 970.00 | 970.00 | 970.00 | 4850.00 |
| 6 | Burial And Cremation Ground | 465.00 | 465.00 | 465.00 | 465.00 | 465.00 | 2325.00 |
| 7 | Market Sheds | 895.00 | 895.00 | 895.00 | 895.00 | 895.00 | 4475.00 |
| 8 | Different Schemes for individual ULBs | 0.00 | 0.00 | 0.00 | 575.00 | 625.00 | 1200.00 |
| 9 | Deferred Expenditure on arrear salary | 0.00 | 704.00 | 704.17 | 704.00 | 729.00 | 2841.17 |
| | Total I.A | 8270.00 | 8974.00 | 8974.17 | 9549.00 | 9624.00 | 45391.17 |
| B. | Routed through Line Department | | | | | | |
| 1 | Town Hall | 7440.00 | 7440.00 | 7440.00 | 7440.00 | 7440.00 | 37200.00 |
| 2 | Harijan Colony | 3050.00 | 3050.00 | 3050.00 | 3050.00 | 3050.00 | 15250.00 |
| 3 | Drinking Water Supply | 2936.20 | 2936.20 | 2936.20 | 2936.20 | 2936.20 | 14681.00 |
| 4 | Maintenance of Roads | 1584.00 | 1584.00 | 1584.00 | 1584.00 | 1584.00 | 7920.00 |
| 5 | Development of MIS, DMA | 440.00 | 440.00 | 440.00 | 440.00 | 440.00 | 2200.00 |
| 6 | Refresher Training, Purchase of Books etc. Website for DALF | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 50.00 |
| | Total I.B | 15460.20 | 15460.20 | 15460.20 | 15460.20 | 15460.20 | 77301.00 |
| | Total I(A+B) | 23730.20 | 24434.20 | 24434.37 | 25009.20 | 25084.20 | 122692.17 |
| II | GMC | | | | | | |
| C. | Routed through GMC | | | | | | |
| 1 | Landfill Site | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 1000.00 |
| 2 | S.W.M | 500.00 | 500.00 | 500.00 | 500.00 | 500.00 | 2500.00 |
| 3 | Storm Water Drain | 1000.00 | 1000.00 | 1000.00 | 1000.00 | 1000.00 | 5000.00 |
| 4 | Conservancy | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 500.00 |
| 5 | Burial And Cremation Ground | 25.00 | 25.00 | 25.00 | 0.00 | 0.00 | 75.00 |
| 6 | Maintenance of Roads | 1349.60 | 1349.60 | 1349.60 | 1349.60 | 1349.60 | 6748.00 |
| 7 | Market Sheds | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 | 100.00 |
| | Total II.C | 3194.60 | 3194.60 | 3194.60 | 3169.60 | 3169.60 | 15923.00 |
| D. | Through Line Department | | | | | | |
| 1 | Town Hall | 500.00 | 500.00 | 500.00 | 500.00 | 500.00 | 2500.00 |
| | Total II.D | 500.00 | 500.00 | 500.00 | 500.00 | 500.00 | 2500.00 |
| | Total II. (C+D) | 3694.60 | 3694.60 | 3694.60 | 3669.60 | 3669.60 | 18423.00 |
| | Grand Total (I+II) | 27424.80 | 28128.80 | 28128.97 | 28678.80 | 28753.80 | 141115.17 |

Annexure 10.2**(Para 10.49)****Yearwise Phasing of Grants to ULBs in Sixth Schedule Areas**

(Rs. in Lakh)

| Sl. No. | Items | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2020-25 |
|--|---------------------------------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| A. Bodoland Territorial Council | | | | | | | |
| 1 | Purchase of Equipment for S.W.M | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 1000.00 |
| 2 | Improvement of Landfill Site | 130.00 | 130.00 | 130.00 | 130.00 | 130.00 | 650.00 |
| 3 | Conservancy | 98.00 | 98.00 | 98.00 | 98.00 | 98.00 | 490.00 |
| 4 | Improvement of market Sheds | 94.00 | 94.00 | 94.00 | 94.00 | 94.00 | 470.00 |
| 5 | Cremation and Burial Ground | 45.00 | 45.00 | 45.00 | 45.00 | 45.00 | 225.00 |
| 6 | Water Supply | 112.00 | 115.00 | 112.00 | 112.00 | 112.00 | 563.00 |
| 7 | Storm Water Drainage | 152.00 | 152.00 | 152.00 | 152.00 | 152.00 | 760.00 |
| 8 | Town Hall | 758.00 | 758.00 | 759.00 | 759.00 | 759.00 | 3793.00 |
| 9 | Harijan Colony | 290.00 | 290.00 | 290.00 | 290.00 | 290.00 | 1450.00 |
| 10 | Green Wood Park | 98.00 | 98.00 | 98.00 | 98.00 | 98.00 | 490.00 |
| 11 | Roads | 112.00 | 113.00 | 113.00 | 113.00 | 112.00 | 563.00 |
| 12 | Different Schemes for individual ULBs | 0.00 | 0.00 | 0.00 | 75.00 | 75.00 | 150.00 |
| 13 | Deffered Expenditure (Arrear Salary) | 0.00 | 0.00 | 105.00 | 105.00 | 160.00 | 370.00 |
| Total A | | 2089.00 | 2093.00 | 2196.00 | 2271.00 | 2325.00 | 10974.00 |
| B. Karbi Anglong Autonomous Council | | | | | | | |
| 1 | Purchase of Equipment for S.W.M | 190.00 | 190.00 | 190.00 | 190.00 | 190.00 | 950.00 |
| 2 | Improvement of Landfill Site | 150.00 | 150.00 | 140.00 | 100.00 | 100.00 | 640.00 |
| 3 | Conservancy | 94.00 | 94.00 | 94.00 | 94.00 | 94.00 | 470.00 |
| 4 | Improvement of market Sheds | 92.00 | 92.00 | 92.00 | 92.00 | 92.00 | 460.00 |
| 5 | Cremation and Burial Ground | 45.00 | 45.00 | 45.00 | 45.00 | 45.00 | 225.00 |
| 6 | Water Supply | 180.00 | 180.00 | 179.00 | 179.00 | 179.00 | 897.00 |
| 7 | Storm Water Drainage | 148.00 | 148.00 | 148.00 | 148.00 | 148.00 | 740.00 |
| 8 | Town Hall | 716.00 | 716.00 | 716.00 | 716.00 | 717.00 | 3581.00 |
| 9 | Harijan Colony | 280.00 | 280.00 | 280.00 | 280.00 | 280.00 | 1400.00 |
| 10 | Green Wood Park | 94.00 | 94.00 | 94.00 | 94.00 | 94.00 | 470.00 |
| 11 | Road | 179.00 | 179.00 | 180.00 | 180.00 | 180.00 | 898.00 |
| 12 | Different Schemes for individual ULBs | 0.00 | 0.00 | 0.00 | 50.00 | 75.00 | 125.00 |
| 13 | Deffered Expenditure (Arrear Salary) | 0.00 | 180.00 | 150.00 | 150.00 | 200.00 | 680.00 |
| Total B | | 2168.00 | 2348.00 | 2308.00 | 2318.00 | 2394.00 | 11536.00 |

| C. Dima Hasao Autonomous Council | | | | | | | |
|---|---------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 1 | Purchase of Equipment for S.W.M | 90.00 | 90.00 | 90.00 | 90.00 | 90.00 | 450.00 |
| 2 | Improvement of Landfill Site | 60.00 | 60.00 | 60.00 | 60.00 | 50.00 | 290.00 |
| 3 | Conservancy | 44.00 | 44.00 | 44.00 | 44.00 | 44.00 | 220.00 |
| 4 | Improvement of market Sheds | 42.00 | 42.00 | 42.00 | 42.00 | 42.00 | 210.00 |
| 5 | Cremation and Burial Ground | 0.00 | 50.00 | 50.00 | 0.00 | 0.00 | 100.00 |
| 6 | Water Supply | 84.00 | 83.00 | 83.00 | 83.00 | 83.00 | 416.00 |
| 7 | Storm Water Drainage | 68.00 | 68.00 | 68.00 | 68.00 | 68.00 | 340.00 |
| 8 | Town Hall | 341.25 | 341.25 | 341.25 | 341.25 | 341.25 | 1706.25 |
| 9 | Harijan Colony | 130.00 | 130.00 | 130.00 | 130.00 | 130.00 | 650.00 |
| 10 | Green Wood Park | 56.00 | 56.00 | 56.00 | 56.00 | 56.00 | 280.00 |
| 11 | Roads | 87.20 | 87.20 | 87.20 | 87.20 | 87.20 | 436.00 |
| 12 | Different Schemes for individual ULBs | 0.00 | 0.00 | 0.00 | 25.00 | 25.00 | 50.00 |
| 13 | Deffered Expenditure (Arrear Salary) | 0.00 | 100.00 | 100.00 | 150.00 | 260.00 | 610.00 |
| Total C | | 1002.45 | 1151.45 | 1151.45 | 1176.45 | 1276.45 | 5758.25 |

Annexure 10.3**(Para 10.51)****Summary of Devolution and Grant**

(Rs. in Crore)

| Purpose | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2020-25 |
|--------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| A. General Areas | | | | | | |
| 1. PRIs | | | | | | |
| a) Revenue Gap | 325.09 | 358.78 | 417.78 | 471.97 | 532.74 | 2106.36 |
| b) Direct Grant | 374.41 | 358.75 | 357.75 | 357.75 | 350.5 | 1799.16 |
| c) Grant- Line Deptt. | 213.44 | 213.44 | 214.44 | 214.44 | 214.44 | 1070.20 |
| d) Incentive Grant | 0.00 | 120.40 | 120.40 | 120.40 | 120.40 | 481.60 |
| e) Additional Grant | 19.00 | 19.00 | 0.00 | 0.00 | 0.00 | 38.00 |
| Total- 1. PRIs | 931.94 | 1070.37 | 1110.37 | 1164.56 | 1218.08 | 5495.32 |
| 2. ULBs | | | | | | |
| a) Revenue Gap | 87.76 | 96.86 | 112.79 | 127.42 | 143.82 | 568.65 |
| b) Direct Grant | 82.70 | 89.74 | 89.74 | 95.49 | 96.24 | 453.91 |
| c) Grant- Line Deptt. | 154.60 | 154.60 | 154.60 | 154.60 | 154.60 | 773.00 |
| d) Incentive Grant | 0.00 | 4.00 | 4.00 | 4.00 | 4.00 | 16.00 |
| e) Additional Grant | 16.00 | 16.00 | 0.00 | 0.00 | 0.00 | 32.00 |
| Total- 2- ULBs | 341.06 | 361.2 | 361.13 | 381.51 | 398.66 | 1843.56 |
| 3. GMC | | | | | | |
| a) Revenue Gap | 32.82 | 36.22 | 42.17 | 47.64 | 53.78 | 212.63 |
| b) Direct Grant | 31.946 | 31.946 | 31.946 | 31.696 | 31.696 | 159.23 |
| c) Grant- Line Deptt. | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 25.00 |
| d) Incentive Grant | 0.00 | 0.05 | 0.05 | 0.05 | 0.05 | 0.20 |
| Total- 3- GMC | 69.766 | 73.216 | 79.166 | 84.386 | 90.526 | 397.060 |
| Total- A General | 1342.766 | 1504.786 | 1550.666 | 1630.456 | 1707.266 | 7735.940 |
| B. Sixth Schedule Areas | | | | | | |
| 1. PRIs | | | | | | |
| a) Revenue Gap | | | | | | |
| (i) BTC | 49.05 | 54.13 | 63.04 | 71.22 | 80.39 | 317.83 |
| (ii) KAAC | 20.48 | 22.61 | 26.33 | 29.74 | 33.57 | 132.73 |
| (iii) DHAC | 8.77 | 9.68 | 11.27 | 12.73 | 14.37 | 56.82 |
| Total- 1(a) | 78.30 | 86.42 | 100.64 | 113.69 | 128.33 | 507.38 |
| b) Grant | | | | | | |
| (i) BTC | 162.41 | 166.79 | 171.69 | 177.18 | 180.83 | 858.90 |
| (ii) KAAC | 31.02 | 31.30 | 31.61 | 31.95 | 32.59 | 158.47 |
| (iii) DHAC | 19.06 | 19.27 | 19.50 | 19.77 | 17.57 | 95.17 |
| Total- 1(b) | 212.49 | 217.36 | 222.80 | 228.90 | 230.99 | 1112.54 |
| c) Incentive Grant | | | | | | |
| (i) BTC | 0.00 | 20.75 | 20.75 | 20.75 | 20.75 | 83.00 |
| (ii) KAAC | 0.00 | 1.30 | 1.30 | 1.30 | 1.30 | 5.20 |
| (iii) DHAC | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 4.00 |
| Total- 1(c) | 0.00 | 23.05 | 23.05 | 23.05 | 23.05 | 92.20 |

Contd..

Annexure 10.3**(Para 10.51)****Summary of Devolution and Grant**

(Rs. in Crore)

| Purpose | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2020-25 |
|---|------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| d) Additional Grant | | | | | | | |
| (i) | BTC | 22.50 | 22.50 | 0.00 | 0.00 | 0.00 | 45.00 |
| (ii) | KAAC | 3.35 | 3.35 | 0.00 | 0.00 | 0.00 | 6.70 |
| Total- 1(d) | | 25.85 | 25.85 | 0.00 | 0.00 | 0.00 | 51.70 |
| 2. ULBs | | | | | | | |
| a) Revenue Gap | | | | | | | |
| (i) | BTC | 18.40 | 20.31 | 23.65 | 26.71 | 30.15 | 119.22 |
| (ii) | KAAC | 14.67 | 16.13 | 17.74 | 19.52 | 20.47 | 88.53 |
| (iii) | DHAC | 4.97 | 5.46 | 6.01 | 6.61 | 7.67 | 30.72 |
| Total- 2 (a) | | 38.04 | 41.90 | 47.40 | 52.84 | 58.29 | 238.47 |
| b) Grant | | | | | | | |
| (i) | BTC | 20.89 | 20.93 | 21.96 | 22.71 | 23.25 | 109.74 |
| (ii) | KAAC | 21.68 | 23.48 | 23.08 | 23.18 | 23.94 | 115.36 |
| (iii) | DHAC | 10.03 | 11.52 | 11.52 | 11.77 | 12.77 | 57.61 |
| Total-2 (b) | | 52.60 | 55.93 | 56.56 | 57.66 | 59.96 | 282.71 |
| c) Incentive Grant | | | | | | | |
| (i) | BTC | 0.00 | 0.45 | 0.45 | 0.45 | 0.45 | 1.80 |
| (ii) | KAAC | 0.00 | 0.45 | 0.45 | 0.45 | 0.45 | 1.80 |
| (iii) | DHAC | 0.00 | 0.20 | 0.20 | 0.20 | 0.20 | 0.80 |
| Total- 2 (c) | | 0.00 | 1.10 | 1.10 | 1.10 | 1.10 | 4.40 |
| d) Additional Grant | | | | | | | |
| (i) | BTC | 2.99 | 2.99 | 0.00 | 0.00 | 0.00 | 5.98 |
| (ii) | KAAC | 2.74 | 2.74 | 0.00 | 0.00 | 0.00 | 5.48 |
| Total- 2 (d) | | 5.73 | 5.73 | 0.00 | 0.00 | 0.00 | 11.46 |
| Total (B)- Sixth Schedule Areas | | 413.01 | 457.34 | 451.55 | 477.24 | 501.72 | 2300.86 |
| C. Strengthening of Permanent SFC Cell | | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 20.00 |
| Grand Total (A+B+C) | | 1759.776 | 1966.126 | 2006.216 | 2111.696 | 2212.986 | 10056.80 |
| D. Total Revenue Gap | | 562.01 | 620.18 | 720.78 | 813.56 | 916.96 | 3633.49 |
| E. Total Direct Grant | | 754.146 | 753.726 | 758.796 | 771.496 | 769.386 | 3807.55 |
| F. Total Grant- Line Deptt. | | 377.04 | 377.04 | 378.04 | 378.04 | 378.04 | 1888.20 |
| G. Incentive Grant | | 0.00 | 148.60 | 148.60 | 148.60 | 148.60 | 594.40 |
| H. Additional Grant | | | | | | | |
| a) | PRIs | 19.00 | 19.00 | 0.00 | 0.00 | 0.00 | 38.00 |
| b) | ULBs | 16.00 | 16.00 | 0.00 | 0.00 | 0.00 | 32.00 |
| c) | BTC | 25.49 | 25.49 | 0.00 | 0.00 | 0.00 | 50.98 |
| d) | KAAC | 6.09 | 6.09 | 0.00 | 0.00 | 0.00 | 12.18 |
| Total H | | 66.58 | 66.58 | 0.00 | 0.00 | 0.00 | 133.16 |



TECHNICAL SUPPLEMENT
TO
THE REPORT
OF
THE SIXTH ASSAM STATE FINANCE
COMMISSION
(2020-25)
VOLUME- III

SMTI. T.Y. DAS, IAS, (Retd.)
CHAIRPERSON
SIXTH ASSAM STATE FINANCE COMMISSION
FEBRUARY, 2020

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Note on the Devolution framework

1. Having assessed the revenue gaps of Panchayats and Municipalities and focused areas where grant is needed by them, the vertical dimension of resource transfer from the State to the Local Bodies is sought to be addressed by creating Divisible Pool (DP) out of the net proceeds of taxes and duties collected by the State Government.
2. Having worked out the size of the DP at Rs.9875.48 crore for the five year period 2020-25, at the first instance, grant element of Rs.6290.12 crore will be set apart for disbursement to PRIs and ULBs at all levels in General and Sixth Schedule Areas. The balance amount of Rs.3585.36 crore as devolution will be apportioned between General Areas and Sixth Schedule Areas at the ratio of 80.54% and 19.46% respectively on the basis of the formula adopted for distribution of the Plan Outlay during the Planning period.
3. The Multipliers to be used for distribution of fund under the divisible pool to PRIs and ULBs in General Areas Assam have been constructed applying the methodology and variables as recommended by the Sixth Assam State Finance Commission (SASFC).
4. The Districts under BTAD viz. Kokrajhar, Chirang, Baska and Udalguri as well as the three Hills Districts viz. Karbi-Anglong , West Karbi-Anglong and N. C. Hills have been excluded for the purpose of construction of the multipliers as these districts fall under Schedule VI Areas. Moreover, forest areas in General Areas have not been taken into account while deciding the area under different districts both for the rural and the urban sector. All calculations relate to only the remaining areas of General Areas of the State of Assam.
5. The adjustment of Area and Population figures have been supplied by the P&RD Department, Directorate of Panchayat & Rural Development, Assam and Director of Economic & Statistics.
6. For estimation of multiplier in respect of Urban Local Bodies, the necessary materials have been collected from the UDD, GDD & Directorate of Municipal Administration, Assam.

7. Methodology for distribution of the divisible pool among Rural and Urban:

(a) The divisible Pool is first apportioned between rural and urban on the basis of joint consideration of population and density of **population as per the 2011 Census** giving **80 percent** weightage to population and **20 percent** weightage to population density. The population and density of the **three Hill Districts** viz. Karbi Anglong, West Karbi Anglong and N. C. Hills District and the **four districts under BTAD** viz. Kokrajhar, Chirang, Baska and Udalguri have been excluded as these districts fall under the Schedule VI. Moreover, population belonging to the Census Towns (CT) and Out Growth (OG) areas has been included in the rural sector because no separate ULBs are in existence there. The area under forest is also excluded in case of both rural and urban sectors in the General Area of the State. On the above basis the Rural: Urban ratio for General Area is estimated as **0.727159527: 0.272840473**.

(b) The rural share estimated as per para (a) above is to be allocated to 26 General Area districts on the basis of rural population as per 2011 Census, rural area (excluding forest area) and per capita net district domestic product (NDDP) pertaining to primary sector net of mining and quarrying for the three year average 2014-15, 2015-16 and 2016-17 at current prices. NDDP for primary sector (Net of Mining & quarry) is applied assuming that it will be a good indicator representing the rural economy of the districts. It has been used as a indicator since 2nd State Finance Commission for rural sector. It is worth mentioning that the DDP or GSDP cannot be bifurcated due to want of reliable data as well as methodology. A composite index has been constructed with the above three parameters giving weightage as follows—

| | |
|--|-----------|
| Rural Population | ----- 50% |
| Rural Area | ----- 25% |
| Per Capita NDDP and DDP of primary sector at current prices net of mining and quarrying | ----- 25% |

- (c) As regards per capita NDDP, the inverse method has been adopted by taking inverse of the per capita **NDDP** of the three year average **2014-15, 2015-16 and 2016-17**.
- (d) The district rural fund arrived at as per para (c) above is allocated among ZP / APs / GPs in **the ratio of 30: 30: 40**.
- (e) The allocation to ZPs is in the statement at **S-4 (ZP)**. The horizontal allocation among GPs and APs has been done on the basis of population as per **2011 Census**. The allocations for APs and GPs are in the statement at **S-5 and S-6** respectively.
- (f) The urban divisible pool estimated as per para (a) above is allocated among the Guwahati Municipal Corporation / Municipal Boards on the basis of population as per **2011 Census** and geographical area as well as infrastructure index and average per capita tax collection. The infrastructure index is a composite index of three indicators viz. length of surfaced roads, length of pucca drain and number of street lights giving equal weightage to each indicator. A composite index taking into account the four indicators viz. population, area, infrastructure index and average per capita tax collection is constructed with the following weightage.

| | | |
|---------------------------|-------|--------------|
| Population | | 50% |
| Urban Area | | 25% |
| Infrastructure Index | | 12.5% |
| Per capita tax collection | | 12.5% |

The statement at **S-9** provides the ULB-wise projected devolution for year **2020-21 to 2024-25**.

- (g) All the statements at **S-3,S-5,S-6,S-8** indicate the multiplying factors for the purpose of estimating the amount due to be transferred during the year **2020-21 to 2024-25** respectively ,to each PRI and ULB out of the total State divisible pool. The State divisible pool multiplied by the multiplying factors will indicate the amount due to each PRI and ULB. These allocations for each PRI and ULB for **2020-21 to 2024-25** has also been worked out and presented as projected devolution. The spread sheet is however parameterized and will calculate the actual devolution to each PRI

and ULB once any amount is entered into appropriate cell in the table of control parameters given at statements **S-1**.

8. It is clarified that the number and names of GPs, APs and ZPs have been obtained from the P&RD Department, Directorate of Panchayats and Rural Development and Director of Economic & Statistics. Names and basic parameters for the ULBs are obtained from UDD, GDD & Director, MA and Commissioner, GMC.
9. For Sixth Schedule Areas the inter-se distribution of fund among the rural and ULBs will be done by State Finance Commission (SFC) Cell under Finance Department at the time of release of fund as per para 10.44 and 10.45.

S-1
Control Parameters for Construction of Devolution Indices

| | | | | | | |
|----|---|------------|------------|------------|------------|------------|
| 1 | Total Population | 26884114 | | | | |
| 2 | Total Rural Population | 23717708 | | | | |
| 3 | Total Urban Population | 3166406 | | | | |
| 4 | Total Rural Area | 40658.64 | Sq. Km | | | |
| 5 | Total Urban Area | 728.36 | Sq. Km | | | |
| 6 | Weightage for Population | 80 | % | | | |
| 7 | Weightage for Density | 20 | % | | | |
| 8 | Rural Leg of DP | 0.72943785 | | | | |
| 9 | Urban Leg of DP | 0.27056215 | | | | |
| 10 | Weight factors for determinining share of a district in Rural DP | | | | | |
| a | Population | 50 | % | | | |
| b | Area | 25 | % | | | |
| c | Per Capita Income | 25 | % | | | |
| 11 | Weight factors for Determining Share of ZP, AP and GP out of Rural DP of a District | | | | | |
| a. | ZP | 30 | % | | | |
| b | APs | 30 | % | | | |
| c | GPs | 40 | % | | | |
| 12 | Weight factors for determining share of a ULB out of Urban leg of DP | | | | | |
| a | Population | 50 | % | | | |
| b | Area | 25 | % | | | |
| c | Infrastructure | 12.5 | % | | | |
| d | Tax Collection | 12.5 | % | | | |
| | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| | Size of DP (Projects) | 4456700000 | 4918600000 | 5727400000 | 6470300000 | 7303400000 |
| | Rural Leg of DP | 3250885667 | 3587813010 | 4177782344 | 4719681723 | 5327376396 |
| | Urban Leg of DP | 1205814333 | 1330786990 | 1549617656 | 1750618277 | 1976023604 |

S-2

Statement showing the basic parameters used determining the District wise allocation of rural leg of Divisible Pool

| Sl. No. | District Name | No of APs | No of GPs | Area | Population | Per Capita NDDP at Constant 2011-12 prices for three year average 2014-15, 2015-16 and 2016-17) | Inverse Per Capita NDDP |
|--------------------|-------------------------|------------|-------------|-----------------|-----------------|---|-------------------------|
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] |
| 1 | BARPETA | 11 | 129 | 2632.03 | 1559691 | 8636 | 0.000115794 |
| 2 | BISWANATH | 7 | 76 | 1100.00 | 700641 | 10579 | 0.000094527 |
| 3 | BONGAIGAON | 5 | 65 | 1561.80 | 655635 | 10587 | 0.000094455 |
| 4 | CACHAR | 15 | 162 | 2315.61 | 1543344 | 8236 | 0.000121418 |
| 5 | CHARAIDEO | 4 | 36 | 880.24 | 410874 | 16274 | 0.000061448 |
| 6 | DARRANG | 6 | 75 | 1401.06 | 884010 | 8251 | 0.000121197 |
| 7 | DHEMAJI | 5 | 65 | 2585.52 | 634122 | 7555 | 0.000132363 |
| 8 | DHUBRI | 12 | 132 | 1697.93 | 1378548 | 5994 | 0.000166834 |
| 9 | DIBRUGARH | 7 | 93 | 3045.94 | 1143384 | 10721 | 0.000093275 |
| 10 | GOALPARA | 8 | 81 | 1437.96 | 939120 | 7737 | 0.000129249 |
| 11 | GOLAGHAT | 8 | 102 | 1947.54 | 977109 | 8865 | 0.000112803 |
| 12 | HAILAKANDI | 5 | 62 | 679.86 | 613888 | 6442 | 0.000155231 |
| 13 | HOJAI | 5 | 67 | 631.38 | 795632 | 12220 | 0.000081833 |
| 14 | JORHAT | 6 | 90 | 1737.04 | 805654 | 17928 | 0.000055779 |
| 15 | KAMRUP | 14 | 139 | 1495.37 | 1484728 | 9606 | 0.000104102 |
| 16 | KAMRUP(METRO) | 2 | 21 | 225.91 | 286258 | 4418 | 0.000226347 |
| 17 | KARIMGANJ | 7 | 95 | 1251.77 | 1143341 | 5679 | 0.000176087 |
| 18 | LAKHIMPUR | 9 | 81 | 1905.64 | 950804 | 9642 | 0.000103713 |
| 19 | MAJULI | 2 | 20 | 703.16 | 167304 | 9818 | 0.000101854 |
| 20 | MARIGAON | 5 | 85 | 1358.34 | 928259 | 6471 | 0.000154536 |
| 21 | NAGAON | 13 | 172 | 2287.00 | 1751870 | 9324 | 0.000107250 |
| 22 | NALBARI | 7 | 65 | 988.46 | 739201 | 6614 | 0.000151194 |
| 23 | SIVASAGAR | 5 | 82 | 1409.99 | 624086 | 14039 | 0.000071230 |
| 24 | SONITPUR | 7 | 82 | 2637.18 | 1071943 | 10279 | 0.000097286 |
| 25 | SOUTH SALMARA MANKACHAR | 3 | 35 | 326.12 | 397228 | 6429 | 0.000155545 |
| 26 | TINSUKIA | 7 | 85 | 2415.79 | 1131034 | 12206 | 0.000081927 |
| Grand Total | | 185 | 2197 | 40658.64 | 23717708 | 244550 | 0.00306728 |

S-3
Statement showing the Multiplying factors for each Zilla
Parishad (ZP)

| Sl. No. | District Name | Area Index | Population Index | NDDP Index | Composite Index | Multiplying Factor |
|--------------------|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| [1] | [2] | [3] | [4] | [5] | [6] | [7] |
| 1 | BARPETA | 0.06473483 | 0.06576061 | 0.03775152 | 0.05850189 | 0.01280205 |
| 2 | BISWANATH | 0.02705452 | 0.02954084 | 0.03081786 | 0.02923851 | 0.00639830 |
| 3 | BONGAIGAON | 0.03841250 | 0.02764327 | 0.03079457 | 0.03112340 | 0.00681078 |
| 4 | CACHAR | 0.05695247 | 0.06507138 | 0.03958500 | 0.05667006 | 0.01240119 |
| 5 | CHARAIDEO | 0.02164952 | 0.01732351 | 0.02003331 | 0.01908246 | 0.00417584 |
| 6 | DARRANG | 0.03445910 | 0.03727215 | 0.03951304 | 0.03712911 | 0.00812501 |
| 7 | DHEMAJI | 0.06359091 | 0.02673623 | 0.04315316 | 0.04005413 | 0.00876510 |
| 8 | DHUBRI | 0.04176062 | 0.05812315 | 0.05439141 | 0.05309958 | 0.01161985 |
| 9 | DIBRUGARH | 0.07491495 | 0.04820803 | 0.03040967 | 0.05043517 | 0.01103680 |
| 10 | GOALPARA | 0.03536665 | 0.03959573 | 0.04213805 | 0.03917404 | 0.00857251 |
| 11 | GOLAGHAT | 0.04789978 | 0.04119745 | 0.03677632 | 0.04176775 | 0.00914009 |
| 12 | HAILAKANDI | 0.01672117 | 0.02588311 | 0.05060883 | 0.02977405 | 0.00651550 |
| 13 | HOJAI | 0.01552880 | 0.03354591 | 0.02667939 | 0.02732500 | 0.00597957 |
| 14 | JORHAT | 0.04272253 | 0.03396846 | 0.01818508 | 0.03221113 | 0.00704881 |
| 15 | KAMRUP | 0.03677865 | 0.06259998 | 0.03393942 | 0.04897951 | 0.01071825 |
| 16 | KAMRUP (METRO) | 0.00555626 | 0.01206938 | 0.07379404 | 0.02587227 | 0.00566166 |
| 17 | KARIMGANJ | 0.03078731 | 0.04820622 | 0.05740836 | 0.04615203 | 0.01009951 |
| 18 | LAKHIMPUR | 0.04686925 | 0.04008836 | 0.03381270 | 0.04021467 | 0.00880023 |
| 19 | MAJULI | 0.01729423 | 0.00705397 | 0.03320657 | 0.01615219 | 0.00353460 |
| 20 | MARIGAON | 0.03340840 | 0.03913780 | 0.05038203 | 0.04051651 | 0.00886628 |
| 21 | NAGAON | 0.05624881 | 0.07386338 | 0.03496590 | 0.05973537 | 0.01307197 |
| 22 | NALBARI | 0.02431119 | 0.03116663 | 0.04929273 | 0.03398429 | 0.00743683 |
| 23 | SIVASAGAR | 0.03467873 | 0.02631308 | 0.02322260 | 0.02763187 | 0.00604672 |
| 24 | SONITPUR | 0.06486149 | 0.04519589 | 0.03171730 | 0.04674264 | 0.01022876 |
| 25 | SOUTH SALMARA MANKACHAR | 0.00802093 | 0.01674816 | 0.05071117 | 0.02305710 | 0.00504562 |
| 26 | TINSUKIA | 0.05941640 | 0.04768732 | 0.02670999 | 0.04537526 | 0.00992953 |
| Grand Total | | 1.000000000 | 1.000000000 | 1.000000000 | 1.000000000 | 0.218831355 |

S-4 (Zilla Parishad)
Statement showing year-wise projected devolution to Zilla
Parishad during the year 2020-21 to 2024-25

| Sl. No. | District Name | Projected Allocation (in Rupess) | | | | |
|--------------------|----------------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] |
| 1 | BARPETA | 57054888 | 62968154 | 73322451 | 82833093 | 93498479 |
| 2 | BISWANATH | 28515319 | 31470696 | 36645644 | 41398943 | 46729370 |
| 3 | BONGAIGAON | 30353586 | 33499484 | 39008040 | 44067765 | 49741823 |
| 4 | CACHAR | 55268365 | 60996472 | 71026551 | 80239392 | 90570820 |
| 5 | CHARAIDEO | 18610472 | 20539293 | 23916714 | 27018946 | 30497839 |
| 6 | DARRANG | 36210747 | 39963691 | 46535202 | 52571274 | 59340223 |
| 7 | DHEMAJI | 39063419 | 43112018 | 50201231 | 56712823 | 64015028 |
| 8 | DHUBRI | 51786203 | 57153413 | 66551551 | 75183940 | 84864441 |
| 9 | DIBRUGARH | 49187692 | 54285589 | 63212150 | 71411386 | 80606142 |
| 10 | GOALPARA | 38205099 | 42164741 | 49098186 | 55466702 | 62608459 |
| 11 | GOLAGHAT | 40734653 | 44956462 | 52348969 | 59139145 | 66753756 |
| 12 | HAILAKANDI | 29037614 | 32047122 | 37316855 | 42157218 | 47585278 |
| 13 | HOJAI | 26649135 | 29411097 | 34247371 | 38689591 | 43671168 |
| 14 | JORHAT | 31414412 | 34670256 | 40371330 | 45607887 | 51480247 |
| 15 | KAMRUP | 47768034 | 52718795 | 61387717 | 69350306 | 78279682 |
| 16 | KAMRUP(METRO) | 25232333 | 27847455 | 32426608 | 36632658 | 41349389 |
| 17 | KARIMGANJ | 45010488 | 49675452 | 57843936 | 65346862 | 73760764 |
| 18 | LAKHIMPUR | 39219987 | 43284813 | 50402439 | 56940131 | 64271602 |
| 19 | MAJULI | 15752672 | 17385306 | 20244095 | 22869952 | 25814631 |
| 20 | MARIGAON | 39514360 | 43609696 | 50780745 | 57367506 | 64754006 |
| 21 | NAGAON | 58257854 | 64295797 | 74868407 | 84579575 | 95469834 |
| 22 | NALBARI | 33143716 | 36578788 | 42593695 | 48118515 | 54314137 |
| 23 | SIVASAGAR | 26948419 | 29741399 | 34631986 | 39124095 | 44161618 |
| 24 | SONITPUR | 45586497 | 50311159 | 58584177 | 66183120 | 74704697 |
| 25 | SOUTH SALMARA MANKACHAR | 22486803 | 24817373 | 28898269 | 32646658 | 36850162 |
| 26 | TINSUKIA | 44252933 | 48839382 | 56870385 | 64247033 | 72519323 |
| Grand Total | | 975265700 | 1076343903 | 1253334703 | 1415904517 | 1598212919 |

S-4 (Anchalik Panchayat)
Statement showing year-wise & district-wise projected devolution
to Anchalik Panchyat during the year 2020-21 to 2024-25

| Sl. No. | District Name | Projected Allocation (in Rupees) | | | | |
|--------------------|----------------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] |
| 1 | BARPETA | 57054888 | 62968154 | 73322451 | 82833093 | 93498479 |
| 2 | BISWANATH | 28515319 | 31470696 | 36645644 | 41398943 | 46729370 |
| 3 | BONGAIGAON | 30353586 | 33499484 | 39008040 | 44067765 | 49741823 |
| 4 | CACHAR | 55268365 | 60996472 | 71026551 | 80239392 | 90570820 |
| 5 | CHARAIDEO | 18610472 | 20539293 | 23916714 | 27018946 | 30497839 |
| 6 | DARRANG | 36210747 | 39963691 | 46535202 | 52571274 | 59340223 |
| 7 | DHEMAJI | 39063419 | 43112018 | 50201231 | 56712823 | 64015028 |
| 8 | DHUBRI | 51786203 | 57153413 | 66551551 | 75183940 | 84864441 |
| 9 | DIBRUGARH | 49187692 | 54285589 | 63212150 | 71411386 | 80606142 |
| 10 | GOALPARA | 38205099 | 42164741 | 49098186 | 55466702 | 62608459 |
| 11 | GOLAGHAT | 40734653 | 44956462 | 52348969 | 59139145 | 66753756 |
| 12 | HAILAKANDI | 29037614 | 32047122 | 37316855 | 42157218 | 47585278 |
| 13 | HOJAI | 26649135 | 29411097 | 34247371 | 38689591 | 43671168 |
| 14 | JORHAT | 31414412 | 34670256 | 40371330 | 45607887 | 51480247 |
| 15 | KAMRUP | 47768034 | 52718795 | 61387717 | 69350306 | 78279682 |
| 16 | KAMRUP(METRO) | 25232333 | 27847455 | 32426608 | 36632658 | 41349389 |
| 17 | KARIMGANJ | 45010488 | 49675452 | 57843936 | 65346862 | 73760764 |
| 18 | LAKHIMPUR | 39219987 | 43284813 | 50402439 | 56940131 | 64271602 |
| 19 | MAJULI | 15752672 | 17385306 | 20244095 | 22869952 | 25814631 |
| 20 | MARIGAON | 39514360 | 43609696 | 50780745 | 57367506 | 64754006 |
| 21 | NAGAON | 58257854 | 64295797 | 74868407 | 84579575 | 95469834 |
| 22 | NALBARI | 33143716 | 36578788 | 42593695 | 48118515 | 54314137 |
| 23 | SIVASAGAR | 26948419 | 29741399 | 34631986 | 39124095 | 44161618 |
| 24 | SONITPUR | 45586497 | 50311159 | 58584177 | 66183120 | 74704697 |
| 25 | SOUTH SALMARA MANKACHAR | 22486803 | 24817373 | 28898269 | 32646658 | 36850162 |
| 26 | TINSUKIA | 44252933 | 48839382 | 56870385 | 64247033 | 72519323 |
| Grand Total | | 975265700 | 1076343903 | 1253334703 | 1415904517 | 1598212919 |

S-4 (Gaon Panchayat)
Statement showing district-wise & year-wise projected allocation to
Gaon Panchayats during the years 2020-21 to 2024-25

| Sl. No. | District Name | Projected Allocation (in Rupees) | | | | |
|--------------------|----------------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] |
| 1 | BARPETA | 76073184 | 83957539 | 97763268 | 110444124 | 124664639 |
| 2 | BISWANATH | 38020426 | 41960928 | 48860858 | 55198591 | 62305827 |
| 3 | BONGAIGAON | 40471448 | 44665978 | 52010719 | 58757020 | 66322430 |
| 4 | CACHAR | 73691153 | 81328630 | 94702068 | 106985856 | 120761093 |
| 5 | CHARAIDEO | 24813963 | 27385724 | 31888951 | 36025261 | 40663786 |
| 6 | DARRANG | 48280996 | 53284921 | 62046936 | 70095032 | 79120297 |
| 7 | DHEMAJI | 52084559 | 57482691 | 66934975 | 75617098 | 85353370 |
| 8 | DHUBRI | 69048270 | 76204551 | 88735401 | 100245254 | 113152587 |
| 9 | DIBRUGARH | 65583590 | 72380785 | 84282867 | 95215182 | 107474856 |
| 10 | GOALPARA | 50940132 | 56219654 | 65464247 | 73955603 | 83477945 |
| 11 | GOLAGHAT | 54312871 | 59941949 | 69798626 | 78852193 | 89005008 |
| 12 | HAILAKANDI | 38716818 | 42729496 | 49755807 | 56209624 | 63447037 |
| 13 | HOJAI | 35532180 | 39214796 | 45663161 | 51586121 | 58228224 |
| 14 | JORHAT | 41885883 | 46227007 | 53828439 | 60810516 | 68640330 |
| 15 | KAMRUP | 63690712 | 70291726 | 81850289 | 92467075 | 104372909 |
| 16 | KAMRUP(METRO) | 33643111 | 37129941 | 43235478 | 48843544 | 55132519 |
| 17 | KARIMGANJ | 60013984 | 66233936 | 77125248 | 87129150 | 98347686 |
| 18 | LAKHIMPUR | 52293316 | 57713084 | 67203253 | 75920174 | 85695470 |
| 19 | MAJULI | 21003563 | 23180408 | 26992126 | 30493270 | 34419509 |
| 20 | MARIGAON | 52685814 | 58146261 | 67707660 | 76490008 | 86338675 |
| 21 | NAGAON | 77677138 | 85727730 | 99824543 | 112772766 | 127293112 |
| 22 | NALBARI | 44191622 | 48771717 | 56791593 | 64158020 | 72418850 |
| 23 | SIVASAGAR | 35931225 | 39655198 | 46175982 | 52165460 | 58882157 |
| 24 | SONITPUR | 60781996 | 67081546 | 78112236 | 88244160 | 99606262 |
| 25 | SOUTH SALMARA MANKACHAR | 29982404 | 33089831 | 38531025 | 43528877 | 49133549 |
| 26 | TINSUKIA | 59003910 | 65119176 | 75827180 | 85662710 | 96692431 |
| Grand Total | | 1300354267 | 1435125204 | 1671112937 | 1887872689 | 2130950558 |

S-4 (ALL PRIs)
**Statement showing district-wise and year wise projected
devolution to all PRIs during the year 2020-21 to 2024-25**

| Sl. No. | District Name | Projected allocation (in Crore) | | | | |
|------------|----------------------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] |
| 1 | BARPETA | 190182961 | 209893848 | 244408170 | 276110309 | 311661597 |
| 2 | BISWANATH | 95051064 | 104902319 | 122152145 | 137996478 | 155764567 |
| 3 | BONGAIGAON | 101178621 | 111664946 | 130026798 | 146892551 | 165806076 |
| 4 | CACHAR | 184227882 | 203321574 | 236755171 | 267464641 | 301902733 |
| 5 | CHARAIDEO | 62034907 | 68464310 | 79722378 | 90063153 | 101659465 |
| 6 | DARRANG | 120702490 | 133212303 | 155117339 | 175237580 | 197800742 |
| 7 | DHEMAJI | 130211397 | 143706728 | 167337437 | 189042745 | 213383426 |
| 8 | DHUBRI | 172620675 | 190511377 | 221838503 | 250613134 | 282881468 |
| 9 | DIBRUGARH | 163958974 | 180951963 | 210707167 | 238037955 | 268687139 |
| 10 | GOALPARA | 127350330 | 140549135 | 163660618 | 184889007 | 208694863 |
| 11 | GOLAGHAT | 135782177 | 149854873 | 174496564 | 197130482 | 222512520 |
| 12 | HAILAKANDI | 96792046 | 106823739 | 124389518 | 140524059 | 158617593 |
| 13 | HOJAI | 88830451 | 98036990 | 114157902 | 128965303 | 145570560 |
| 14 | JORHAT | 104714707 | 115567519 | 134571099 | 152026291 | 171600824 |
| 15 | KAMRUP | 159226780 | 175729315 | 204625723 | 231167688 | 260932273 |
| 16 | KAMRUP(METRO) | 84107778 | 92824852 | 108088695 | 122108860 | 137831298 |
| 17 | KARIMGANJ | 150034960 | 165584840 | 192813120 | 217822874 | 245869214 |
| 18 | LAKHIMPUR | 130733289 | 144282710 | 168008131 | 189800435 | 214238675 |
| 19 | MAJULI | 52508908 | 57951021 | 67480315 | 76233174 | 86048771 |
| 20 | MARIGAON | 131714534 | 145365653 | 169269150 | 191225021 | 215846687 |
| 21 | NAGAON | 194192846 | 214319324 | 249561358 | 281931916 | 318232780 |
| 22 | NALBARI | 110479054 | 121929292 | 141978983 | 160395051 | 181047125 |
| 23 | SIVASAGAR | 89828062 | 99137996 | 115439954 | 130413650 | 147205392 |
| 24 | SONITPUR | 151954990 | 167703864 | 195280590 | 220610400 | 249015655 |
| 25 | SOUTH SALMARA MANKACHAR | 74956009 | 82724578 | 96327563 | 108822193 | 122833872 |
| 26 | TINSUKIA | 147509775 | 162797941 | 189567951 | 214156775 | 241731078 |
| | Grand Total | 3250885667 | 3587813010 | 4177782344 | 4719681723 | 5327376396 |

S-4 (ALL ULBs)
**Statement showing district-wise and year wise projected devolution to
 ULBs during the year 2020-21 to 2024-25**

| Sl. No. | District Name | Projected allocation (in Rupees) | | | | |
|--------------------|----------------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] |
| 1 | BARPETA | 59378355 | 65532429 | 76308388 | 86206335 | 97306052 |
| 2 | BISWANATH | 25602430 | 28255910 | 32902228 | 37169970 | 41955885 |
| 3 | BONGAIGAON | 32534505 | 35906437 | 41810785 | 47234054 | 53315796 |
| 4 | CACHAR | 57307627 | 63247087 | 73647251 | 83200022 | 93912654 |
| 5 | CHARAIDEO | 14839804 | 16377827 | 19070948 | 21544637 | 24318672 |
| 6 | DARRANG | 19139522 | 21123175 | 24596608 | 27787029 | 31364819 |
| 7 | DHEMAJI | 23721852 | 26180425 | 30485456 | 34439719 | 38874093 |
| 8 | DHUBRI | 57071149 | 62986100 | 73343348 | 82856700 | 93525126 |
| 9 | DIBRUGARH | 56158976 | 61979388 | 72171095 | 81532394 | 92030306 |
| 10 | GOALPARA | 25199143 | 27810825 | 32383955 | 36584471 | 41294998 |
| 11 | GOLAGHAT | 42641738 | 47061200 | 54799804 | 61907877 | 69878984 |
| 12 | HAILAKANDI | 20931879 | 23101295 | 26900003 | 30389198 | 34302036 |
| 13 | HOJAI | 43852549 | 48397502 | 56355844 | 63665750 | 71863196 |
| 14 | JORHAT | 63123875 | 69666141 | 81121835 | 91644133 | 103444008 |
| 15 | KAMRUP | 27271312 | 30097758 | 35046944 | 39592876 | 44690758 |
| 16 | KAMRUP(METRO) | 328161338 | 362172539 | 421727118 | 476429264 | 537773131 |
| 17 | KARIMGANJ | 28728597 | 31706078 | 36919732 | 41708583 | 47078879 |
| 18 | LAKHIMPUR | 42035259 | 46391865 | 54020406 | 61027383 | 68885119 |
| 19 | MAJULI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20 | MARIGAON | 9668173 | 10670199 | 12424775 | 14036390 | 15843681 |
| 21 | NAGAON | 51018997 | 56306693 | 65565599 | 74070101 | 83607186 |
| 22 | NALBARI | 17130177 | 18905578 | 22014356 | 24869834 | 28072013 |
| 23 | SIVASAGAR | 49075017 | 54161235 | 63067348 | 71247803 | 80421495 |
| 24 | SONITPUR | 42515121 | 46921460 | 54637086 | 61724053 | 69671491 |
| 25 | SOUTH SALMARA MANKACHAR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26 | TINSUKIA | 68706936 | 75827840 | 88296745 | 99749699 | 112593227 |
| Grand Total | | 1205814333 | 1330786990 | 1549617656 | 1750618277 | 1976023604 |

S-4 (Total)
**Statement showing district-wise and year wise total projected
devolution to PRIs & ULBs during the year 2020-21 to 2024-25**

| Sl. No. | District Name | Projected allocation (in Rupees) | | | | |
|------------|----------------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] |
| 1 | BARPETA | 249561316 | 275426278 | 320716558 | 362316644 | 408967648 |
| 2 | BISWANATH | 120653495 | 133158229 | 155054374 | 175166448 | 197720451 |
| 3 | BONGAIGAON | 133713126 | 147571383 | 171837584 | 194126605 | 219121872 |
| 4 | CACHAR | 241535509 | 266568662 | 310402422 | 350664663 | 395815387 |
| 5 | CHARAIDEO | 76874711 | 84842137 | 98793327 | 111607791 | 125978137 |
| 6 | DARRANG | 139842013 | 154335478 | 179713946 | 203024609 | 229165561 |
| 7 | DHEMAJI | 153933248 | 169887153 | 197822893 | 223482464 | 252257519 |
| 8 | DHUBRI | 229691824 | 253497477 | 295181851 | 333469834 | 376406595 |
| 9 | DIBRUGARH | 220117950 | 242931351 | 282878262 | 319570349 | 360717446 |
| 10 | GOALPARA | 152549472 | 168359960 | 196044573 | 221473478 | 249989862 |
| 11 | GOLAGHAT | 178423914 | 196916074 | 229296369 | 259038359 | 292391504 |
| 12 | HAILAKANDI | 117723925 | 129925034 | 151289521 | 170913257 | 192919630 |
| 13 | HOJAI | 132683000 | 146434493 | 170513746 | 192631053 | 217433756 |
| 14 | JORHAT | 167838583 | 185233660 | 215692934 | 243670425 | 275044832 |
| 15 | KAMRUP | 186498092 | 205827073 | 239672666 | 270760564 | 305623032 |
| 16 | KAMRUP(METRO) | 412269115 | 454997391 | 529815812 | 598538124 | 675604429 |
| 17 | KARIMGANJ | 178763558 | 197290918 | 229732852 | 259531458 | 292948093 |
| 18 | LAKHIMPUR | 172768548 | 190674575 | 222028537 | 250827818 | 283123794 |
| 19 | MAJULI | 52508908 | 57951021 | 67480315 | 76233174 | 86048771 |
| 20 | MARIGAON | 141382707 | 156035852 | 181693925 | 205261411 | 231690368 |
| 21 | NAGAON | 245211843 | 270626017 | 315126957 | 356002017 | 401839966 |
| 22 | NALBARI | 127609231 | 140834870 | 163993338 | 185264884 | 209119137 |
| 23 | SIVASAGAR | 138903079 | 153299232 | 178507303 | 201661452 | 227626887 |
| 24 | SONITPUR | 194470110 | 214625325 | 249917677 | 282334452 | 318687146 |
| 25 | SOUTH SALMARA MANKACHAR | 74956009 | 82724578 | 96327563 | 108822193 | 122833872 |
| 26 | TINSUKIA | 216216711 | 238625780 | 277864696 | 313906475 | 354324304 |
| | Grand Total | 4456700000 | 4918600000 | 5727400000 | 6470300000 | 7303400000 |

S- 5

Statement showing the population share and multiplying factor and projected devolution to the Anchalik Panchayat (ZP wise) during the year 2020-21 to 2024-25

| | Name of Anchalik Panchayat ZP wise | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|----------|------------------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] |
| 1 | BARPETA ZP | | | | | | | | |
| 1 | BAJALI | 102425 | 0.065670 | 0.000841 | 3746798 | 4135122 | 4815090 | 5439654 | 6140051 |
| 2 | BARPETA | 118276 | 0.075833 | 0.000971 | 4326642 | 4775062 | 5560259 | 6281479 | 7090267 |
| 3 | BHABANIPUR | 222314 | 0.142537 | 0.001825 | 8132444 | 8975305 | 10451177 | 11806798 | 13327012 |
| 4 | CHAKCHAKA | 100777 | 0.064613 | 0.000827 | 3686513 | 4068589 | 4737616 | 5352131 | 6041258 |
| 5 | CHANGA | 112503 | 0.072132 | 0.000923 | 4115460 | 4541993 | 5288865 | 5974883 | 6744194 |
| 6 | GOBARDHANA | 80454 | 0.051583 | 0.000660 | 2943079 | 3248105 | 3782214 | 4272804 | 4822960 |
| 7 | GUMA FULBARI | 84931 | 0.054454 | 0.000697 | 3106852 | 3428851 | 3992681 | 4510571 | 5091341 |
| 8 | MANDIA | 346145 | 0.221932 | 0.002841 | 12662293 | 13974635 | 16272582 | 18383296 | 20750284 |
| 9 | PAKABETBARI | 140929 | 0.090357 | 0.001157 | 5155309 | 5689614 | 6625197 | 7484550 | 8448242 |
| 10 | RUPSHI | 163765 | 0.104998 | 0.001344 | 5990670 | 6611553 | 7698737 | 8697339 | 9817187 |
| 11 | SARUKHETRI | 87172 | 0.055891 | 0.000716 | 3188830 | 3519325 | 4098033 | 4629588 | 5225682 |
| | BARPETA ZP | 1559691 | 1.000000 | 0.012802 | 57054888 | 62968154 | 73322451 | 82833093 | 93498479 |
| 2 | BISWANATH ZP | | | | | | | | |
| 1 | BAGHMORA | 91252 | 0.130241 | 0.000833 | 3713856 | 4098767 | 4772756 | 5391829 | 6086068 |
| 2 | BEHALI | 88951 | 0.126957 | 0.000812 | 3620208 | 3995413 | 4652406 | 5255869 | 5932602 |
| 3 | BISWANTAH | 60849 | 0.086848 | 0.000556 | 2476487 | 2733155 | 3182587 | 3595400 | 4058334 |
| 4 | CHAIDUAR | 128328 | 0.183158 | 0.001172 | 5222809 | 5764109 | 6711943 | 7582547 | 8558858 |
| 5 | PUB CHAIDUAR | 128452 | 0.183335 | 0.001173 | 5227855 | 5769679 | 6718428 | 7589874 | 8567128 |
| 6 | SAKOMATHA | 83297 | 0.118887 | 0.000761 | 3390096 | 3741452 | 4356685 | 4921790 | 5555508 |
| 7 | SOOTEA | 119512 | 0.170575 | 0.001091 | 4864007 | 5368121 | 6250839 | 7061634 | 7970873 |
| | BISWANATH ZP | 700641 | 1.000000 | 0.006398 | 28515319 | 31470696 | 36645644 | 41398943 | 46729370 |
| 3 | BONGAIGAON ZP | | | | | | | | |
| 1 | BOITAMARI | 148829 | 0.227000 | 0.001546 | 6890257 | 7604375 | 8854816 | 10003373 | 11291383 |
| 2 | DANGTOL | 124661 | 0.190138 | 0.001295 | 5771364 | 6369518 | 7416903 | 8378948 | 9457801 |
| 3 | MANIKPUR | 131242 | 0.200175 | 0.001363 | 6076041 | 6705773 | 7808450 | 8821283 | 9957089 |
| 4 | SRIJANGRAM | 127173 | 0.193969 | 0.001321 | 5887661 | 6497868 | 7566358 | 8547789 | 9648382 |
| 5 | TAPATTARY | 123730 | 0.188718 | 0.001285 | 5728262 | 6321949 | 7361512 | 8316372 | 9387168 |
| | BONGAIGAON ZP | 655635 | 1.000000 | 0.006811 | 30353586 | 33499484 | 39008040 | 44067765 | 49741823 |
| 4 | CACHAR ZP | | | | | | | | |
| 1 | BANSKANDI | 61327 | 0.039736 | 0.000493 | 2196168 | 2423783 | 2822342 | 3188428 | 3598962 |
| 2 | BARJALENGA | 89263 | 0.057837 | 0.000717 | 3196578 | 3527877 | 4107991 | 4640838 | 5238380 |
| 3 | BINNAKANDI | 67290 | 0.043600 | 0.000541 | 2409708 | 2659454 | 3096767 | 3498448 | 3948900 |
| 4 | BORKHOLA | 124204 | 0.080477 | 0.000998 | 4447843 | 4908825 | 5716018 | 6457441 | 7288886 |
| 5 | KALAIN | 126434 | 0.081922 | 0.001016 | 4527701 | 4996960 | 5818645 | 6573380 | 7419753 |
| 6 | KATIGORAH | 101619 | 0.065843 | 0.000817 | 3639056 | 4016214 | 4676629 | 5283234 | 5963490 |
| 7 | LAKHIPUR | 57461 | 0.037231 | 0.000462 | 2057724 | 2270990 | 2644424 | 2987432 | 3372087 |
| 8 | NARSINGPUR | 130365 | 0.084469 | 0.001048 | 4668473 | 5152322 | 5999554 | 6777756 | 7650443 |
| 9 | PALONGHAT | 78750 | 0.051026 | 0.000633 | 2820100 | 3112379 | 3624170 | 4094260 | 4621427 |
| 10 | RAJABAZAR | 78585 | 0.050919 | 0.000631 | 2814191 | 3105858 | 3616576 | 4085682 | 4611744 |

| | Name of Anchalik Panchayat ZP wise | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|-----|------------------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] |
| 11 | SALCHAPRA | 62912 | 0.040763 | 0.000506 | 2252928 | 2486426 | 2895286 | 3270833 | 3691978 |
| 12 | SILCHAR | 220263 | 0.142718 | 0.001770 | 7887792 | 8705296 | 10136769 | 11451607 | 12926088 |
| 13 | SONAI | 149232 | 0.096694 | 0.001199 | 5344115 | 5897989 | 6867837 | 7758662 | 8757649 |
| 14 | TAPANG | 55814 | 0.036164 | 0.000448 | 1998743 | 2205896 | 2568628 | 2901804 | 3275433 |
| 15 | UDHARBOND | 139825 | 0.090599 | 0.001124 | 5007243 | 5526203 | 6434915 | 7269587 | 8205601 |
| | CACHAR ZP | 1543344 | 1.000000 | 0.012401 | 55268365 | 60996472 | 71026551 | 80239392 | 90570820 |
| 5 | CHARAIDEO ZP | | | | | | | | |
| 1 | LAKWA | 39469 | 0.096061 | 0.000401 | 1787742 | 1973027 | 2297465 | 2595469 | 2929655 |
| 2 | MOHMARA | 127228 | 0.309652 | 0.001293 | 5762772 | 6360035 | 7405861 | 8366474 | 9443720 |
| 3 | SAPEKHATI | 152990 | 0.372353 | 0.001555 | 6929658 | 7647859 | 8905450 | 10060575 | 11355950 |
| 4 | SONARI | 91187 | 0.221934 | 0.000927 | 4130301 | 4558372 | 5307937 | 5996429 | 6768514 |
| | CHARAIDEO ZP | 410874 | 1.000000 | 0.004176 | 18610472 | 20539293 | 23916714 | 27018946 | 30497839 |
| 6 | DARRANG ZP | | | | | | | | |
| 1 | BECHIMARI | 108392 | 0.122614 | 0.000996 | 4439944 | 4900108 | 5705867 | 6445974 | 7275942 |
| 2 | DOLGAON-SIALMARI | 166854 | 0.188747 | 0.001534 | 6834660 | 7543016 | 8783367 | 9922656 | 11200273 |
| 3 | KALAIGAON | 94370 | 0.106752 | 0.000867 | 3865576 | 4266211 | 4967735 | 5612098 | 6334698 |
| 4 | PACHIM-MANGALDAI | 95689 | 0.108244 | 0.000879 | 3919605 | 4325840 | 5037168 | 5690538 | 6423238 |
| 5 | PUB-MANGALDAI | 188881 | 0.213664 | 0.001736 | 7736928 | 8538797 | 9942891 | 11232582 | 12678862 |
| 6 | SIPAJHAR | 229824 | 0.259979 | 0.002112 | 9414032 | 10389719 | 12098173 | 13667425 | 15427209 |
| | DARRANG ZP | 884010 | 1.000000 | 0.008125 | 36210747 | 39963691 | 46535202 | 52571274 | 59340223 |
| 7 | DHEMAJI ZP | | | | | | | | |
| 1 | BORDOLONI | 113071 | 0.178311 | 0.001563 | 6965442 | 7687352 | 8951437 | 10112527 | 11414591 |
| 2 | DHEMAJI | 113045 | 0.178270 | 0.001563 | 6963840 | 7685584 | 8949379 | 10110201 | 11411966 |
| 3 | MACHKHOWA | 29575 | 0.046639 | 0.000409 | 1821890 | 2010714 | 2341350 | 2645046 | 2985615 |
| 4 | MURKONGSELEK | 170063 | 0.268187 | 0.002351 | 10476284 | 11562064 | 13463296 | 15209617 | 17167970 |
| 5 | SISSIBORGAON | 208368 | 0.328593 | 0.002880 | 12835963 | 14166304 | 16495769 | 18635432 | 21034885 |
| | DHEMAJI ZP | 634122 | 1.000000 | 0.008765 | 39063419 | 43112018 | 50201231 | 56712823 | 64015028 |
| 8 | DHUBRI ZP | | | | | | | | |
| 1 | AGOMANI | 148036 | 0.107385 | 0.001248 | 5561085 | 6137445 | 7146668 | 8073661 | 9113206 |
| 2 | BILASIPARA | 91012 | 0.066020 | 0.000767 | 3418935 | 3773279 | 4393746 | 4963658 | 5602766 |
| 3 | BIRSING JARUA | 140726 | 0.102083 | 0.001186 | 5286479 | 5834379 | 6793767 | 7674985 | 8663197 |
| 4 | CHAPAR SALKOCHA | 120573 | 0.087464 | 0.001016 | 4529416 | 4998853 | 5820849 | 6575871 | 7422564 |
| 5 | DEBITOLA | 74123 | 0.053769 | 0.000625 | 2784487 | 3073076 | 3578403 | 4042557 | 4563067 |
| 6 | GAURIPUR | 204330 | 0.148221 | 0.001722 | 7675812 | 8471346 | 9864349 | 11143852 | 12578707 |
| 7 | GOLAKGANJ | 102427 | 0.074301 | 0.000863 | 3847748 | 4246535 | 4944823 | 5586215 | 6305482 |
| 8 | HATI DHURA | 55874 | 0.040531 | 0.000471 | 2098949 | 2316488 | 2697404 | 3047284 | 3439645 |
| 9 | JAMADARHAT | 66577 | 0.048295 | 0.000561 | 2501016 | 2760225 | 3214108 | 3631010 | 4098530 |
| 10 | MAHAMAYA | 106492 | 0.077249 | 0.000898 | 4000453 | 4415067 | 5141067 | 5807914 | 6555727 |
| 11 | NAYERALGA | 97298 | 0.070580 | 0.000820 | 3655073 | 4033891 | 4697212 | 5306487 | 5989737 |
| 12 | RUPSHI | 107921 | 0.078286 | 0.000910 | 4054134 | 4474312 | 5210054 | 5885849 | 6643697 |
| 13 | SOUTH SALMARA (PAR | 63159 | 0.045816 | 0.000532 | 2372616 | 2618518 | 3049099 | 3444597 | 3888115 |
| | DHUBRI ZP | 1378548 | 1.000000 | 0.011620 | 51786203 | 57153413 | 66551551 | 75183940 | 84864441 |
| 9 | DIBRUGHAR ZP | | | | | | | | |

| | Name of Anchalik Panchayat ZP wise | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|-----------|------------------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] |
| 1 | BARBARUAH | 167661 | 0.146636 | 0.001618 | 7212675 | 7960209 | 9269163 | 10471464 | 11819744 |
| 2 | JOYPUR | 152652 | 0.133509 | 0.001474 | 6566997 | 7247612 | 8439388 | 9534059 | 10761642 |
| 3 | KHOWANG | 169770 | 0.148480 | 0.001639 | 7303403 | 8060341 | 9385759 | 10603184 | 11968424 |
| 4 | LAHOWAL | 149443 | 0.130702 | 0.001443 | 6428948 | 7095255 | 8261978 | 9333638 | 10535414 |
| 5 | PANITOLA | 125766 | 0.109995 | 0.001214 | 5410378 | 5971119 | 6952992 | 7854863 | 8866236 |
| 6 | TENGAKHAT | 218697 | 0.191272 | 0.002111 | 9408213 | 10383297 | 12090695 | 13658977 | 15417674 |
| 7 | TINGKHONG | 159395 | 0.139406 | 0.001539 | 6857077 | 7567756 | 8812176 | 9955201 | 11237009 |
| | DIBRUGHAR ZP | 1143384 | 1.000000 | 0.011037 | 49187692 | 54285589 | 63212150 | 71411386 | 80606142 |
| 10 | GOALPARA ZP | | | | | | | | |
| 1 | BALIJANA | 121321 | 0.129186 | 0.001107 | 4935558 | 5447087 | 6342790 | 7165512 | 8088126 |
| 2 | JALESWAR | 153261 | 0.163196 | 0.001399 | 6234934 | 6881134 | 8012647 | 9051966 | 10217475 |
| 3 | KHARMUZA | 92813 | 0.098830 | 0.000847 | 3775801 | 4167131 | 4852362 | 5481761 | 6187579 |
| 4 | KRISHNAI | 112092 | 0.119359 | 0.001023 | 4560105 | 5032722 | 5860288 | 6620425 | 7472855 |
| 5 | KUCHDHOWA | 90467 | 0.096332 | 0.000826 | 3680361 | 4061800 | 4729710 | 5343200 | 6031178 |
| 6 | LAKHIPUR | 112886 | 0.120204 | 0.001030 | 4592407 | 5068371 | 5901799 | 6667321 | 7525789 |
| 7 | MATIA | 144066 | 0.153405 | 0.001315 | 5860865 | 6468295 | 7531923 | 8508887 | 9604470 |
| 8 | RANGJULI | 112214 | 0.119488 | 0.001024 | 4565068 | 5038200 | 5866666 | 6627631 | 7480988 |
| | GOALPARA ZP | 939120 | 1.000000 | 0.008573 | 38205099 | 42164741 | 49098186 | 55466702 | 62608459 |
| 11 | GOLAGHAT ZP | | | | | | | | |
| 1 | GOLAGHAT CENTRAL | 133279 | 0.136401 | 0.001247 | 5556262 | 6132123 | 7140471 | 8066660 | 9105303 |
| 2 | GOLAGHAT EAST | 116897 | 0.119636 | 0.001093 | 4873314 | 5378392 | 6262799 | 7075146 | 7986124 |
| 3 | GOLAGHAT NORTH | 45918 | 0.046994 | 0.000430 | 1914273 | 2112672 | 2460074 | 2779169 | 3137008 |
| 4 | GOLAGHAT SOUTH | 208543 | 0.213429 | 0.001951 | 8693940 | 9594994 | 11172767 | 12621984 | 14247160 |
| 5 | GOLAGHAT WEST | 203151 | 0.207910 | 0.001900 | 8469153 | 9346910 | 10883889 | 12295636 | 13878792 |
| 6 | GOMARIGURI | 98968 | 0.101287 | 0.000926 | 4125872 | 4553485 | 5302247 | 5990000 | 6761258 |
| 7 | KAKODONGA | 56502 | 0.057826 | 0.000529 | 2355509 | 2599638 | 3027115 | 3419762 | 3860082 |
| 8 | MORONGI | 113851 | 0.116518 | 0.001065 | 4746329 | 5238247 | 6099609 | 6890788 | 7778029 |
| | GOLAGHAT ZP | 977109 | 1.000000 | 0.009140 | 40734653 | 44956462 | 52348969 | 59139145 | 66753756 |
| 12 | HAILAKANDI ZP | | | | | | | | |
| 1 | ALGAPUR | 121781 | 0.198377 | 0.001293 | 5760382 | 6357398 | 7402790 | 8363005 | 9439805 |
| 2 | HAILAKANDI | 132308 | 0.215525 | 0.001404 | 6258322 | 6906945 | 8042702 | 9085920 | 10255801 |
| 3 | KATLICHERRA | 73365 | 0.119509 | 0.000779 | 3470250 | 3829912 | 4459691 | 5038157 | 5686858 |
| 4 | LALA | 191722 | 0.312308 | 0.002035 | 9068673 | 10008565 | 11654344 | 13166027 | 14861253 |
| 5 | SOUTH HAILAKANDI | 94712 | 0.154282 | 0.001005 | 4479987 | 4944301 | 5757327 | 6504109 | 7341562 |
| | HAILAKHANDHI ZP | 613888 | 1.000000 | 0.006515 | 29037614 | 32047122 | 37316855 | 42157218 | 47585278 |
| 13 | HOJAI ZP | | | | | | | | |
| 1 | BINNAKANDI | 290828 | 0.365531 | 0.002186 | 9741080 | 10750662 | 12518469 | 14142237 | 15963157 |
| 2 | DHALPUKHURI | 137868 | 0.173281 | 0.001036 | 4617792 | 5096388 | 5934423 | 6704175 | 7567389 |
| 3 | JUGIJAN | 132871 | 0.167001 | 0.000999 | 4450421 | 4911670 | 5719331 | 6461184 | 7293110 |
| 4 | LUMDING | 125251 | 0.157423 | 0.000941 | 4195194 | 4629991 | 5391333 | 6090642 | 6874859 |
| 5 | ODALI | 108814 | 0.136764 | 0.000818 | 3644649 | 4022386 | 4683815 | 5291352 | 5972654 |
| | HOJAI ZP | 795632 | 1.000000 | 0.005980 | 26649135 | 29411097 | 34247371 | 38689591 | 43671168 |
| 14 | JORHAT ZP | | | | | | | | |

| | Name of Anchalik Panchayat ZP wise | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|-----------|------------------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] |
| 1 | EAST JORHAT | 89776 | 0.111432 | 0.000785 | 3500585 | 3863392 | 4498676 | 5082199 | 5736570 |
| 2 | JORHAT | 229716 | 0.285130 | 0.002010 | 8957186 | 9885525 | 11511071 | 13004170 | 14678555 |
| 3 | KALIPANI | 75958 | 0.094281 | 0.000665 | 2961787 | 3268752 | 3806256 | 4299965 | 4853618 |
| 4 | MADHYA JORHAT | 94077 | 0.116771 | 0.000823 | 3668291 | 4048479 | 4714199 | 5325677 | 6011398 |
| 5 | NORTH WEST JORHAT | 161993 | 0.201070 | 0.001417 | 6316502 | 6971155 | 8117471 | 9170386 | 10351143 |
| 6 | TITABOR | 154134 | 0.191315 | 0.001349 | 6010060 | 6632953 | 7723656 | 8725490 | 9848963 |
| | JORHAT ZP | 805654 | 1.000000 | 0.007049 | 31414412 | 34670256 | 40371330 | 45607887 | 51480247 |
| 15 | KAMRUP ZP | | | | | | | | |
| 1 | BEZERA | 99691 | 0.067144 | 0.000720 | 3207350 | 3539766 | 4121834 | 4656477 | 5256033 |
| 2 | BIHDIA JAJIKONA | 105329 | 0.070942 | 0.000760 | 3388741 | 3739956 | 4354944 | 4919823 | 5553287 |
| 3 | BOKO | 112492 | 0.075766 | 0.000812 | 3619196 | 3994296 | 4651106 | 5254400 | 5930944 |
| 4 | BONGAON | 53282 | 0.035887 | 0.000385 | 1714237 | 1891904 | 2203003 | 2488754 | 2809200 |
| 5 | CHAMARIA | 203363 | 0.136970 | 0.001468 | 6542781 | 7220886 | 8408268 | 9498902 | 10721958 |
| 6 | CHAYANI BORDUAR | 92308 | 0.062172 | 0.000666 | 2969818 | 3277615 | 3816576 | 4311623 | 4866778 |
| 7 | CHAYGAON | 80474 | 0.054201 | 0.000581 | 2589083 | 2857421 | 3327286 | 3758868 | 4242851 |
| 8 | GOROIMARI | 114230 | 0.076937 | 0.000825 | 3675113 | 4056007 | 4722965 | 5335580 | 6022577 |
| 9 | HAJO | 198432 | 0.133649 | 0.001432 | 6384137 | 7045800 | 8204390 | 9268580 | 10461979 |
| 10 | KAMALPUR | 92065 | 0.062008 | 0.000665 | 2962000 | 3268987 | 3806529 | 4300273 | 4853966 |
| 11 | RAMPUR | 97169 | 0.065446 | 0.000701 | 3126210 | 3450216 | 4017559 | 4538676 | 5123065 |
| 12 | RANGIA | 129336 | 0.087111 | 0.000934 | 4161117 | 4592382 | 5347540 | 6041168 | 6819014 |
| 13 | RANI (PART) | 38079 | 0.025647 | 0.000275 | 1225113 | 1352085 | 1574418 | 1778636 | 2007649 |
| 14 | SUALKUCHI | 68478 | 0.046122 | 0.000494 | 2203137 | 2431474 | 2831298 | 3198546 | 3610383 |
| | KAMRUP ZP | 1484728 | 1.000000 | 0.010718 | 47768034 | 52718795 | 61387717 | 69350306 | 78279682 |
| 16 | KAMRUP ZP (METRO) | | | | | | | | |
| 1 | CHANDRAPUR | 53118 | 0.185560 | 0.001051 | 4682109 | 5167370 | 6017078 | 6797552 | 7672788 |
| 2 | DIMORIA | 129486 | 0.452340 | 0.002561 | 11413599 | 12596523 | 14667858 | 16570424 | 18703991 |
| 3 | RANI (PART) | 103654 | 0.362100 | 0.002050 | 9136626 | 10083562 | 11741672 | 13264683 | 14972611 |
| | KAMRUP (METRO) | 286258 | 1.000000 | 0.005662 | 25232333 | 27847455 | 32426608 | 36632658 | 41349389 |
| 17 | KARIMGANJ ZP | | | | | | | | |
| 1 | BADARPUR | 142053 | 0.124244 | 0.001255 | 5592273 | 6171866 | 7186749 | 8118941 | 9164316 |
| 2 | DULLAVCHERRA | 169465 | 0.148219 | 0.001497 | 6671415 | 7362852 | 8573577 | 9685655 | 10932756 |
| 3 | LOWAIRPOA | 147097 | 0.128655 | 0.001299 | 5790843 | 6391015 | 7441935 | 8407227 | 9489721 |
| 4 | NORTH KARIMGANJ | 141900 | 0.124110 | 0.001253 | 5586250 | 6165218 | 7179008 | 8110196 | 9154445 |
| 5 | PATHERKANDI | 183250 | 0.160276 | 0.001619 | 7214096 | 7961777 | 9270988 | 10473527 | 11822072 |
| 6 | RAMKRISHNA NAGAR | 107793 | 0.094279 | 0.000952 | 4243542 | 4683350 | 5453466 | 6160834 | 6954088 |
| 7 | SOUTH KARIMGANJ | 251783 | 0.220217 | 0.002224 | 9912070 | 10939374 | 12738212 | 14390483 | 16243366 |
| | KARIMGANJ ZP | 1143341 | 1.000000 | 0.010100 | 45010488 | 49675452 | 57843936 | 65346862 | 73760764 |
| 18 | LAKHIMPUR ZP | | | | | | | | |
| 1 | BIHPURIA | 42632 | 0.044838 | 0.000395 | 1758540 | 1940798 | 2259937 | 2553073 | 2881800 |
| 2 | BOGINODI | 107729 | 0.113303 | 0.000997 | 4443744 | 4904302 | 5710750 | 6451491 | 7282169 |
| 3 | DHAKUAKHANA | 99546 | 0.104697 | 0.000921 | 4106201 | 4531775 | 5276967 | 5961441 | 6729022 |

| | Name of Anchalik Panchayat ZP wise | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|-----|------------------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] |
| 4 | GHILAMORA | 77140 | 0.081131 | 0.000714 | 3181970 | 3511755 | 4089217 | 4619629 | 5214441 |
| 5 | KARUNABARI | 171157 | 0.180013 | 0.001584 | 7060104 | 7791825 | 9073090 | 10249959 | 11569719 |
| 6 | LAKHIMPUR | 116187 | 0.122199 | 0.001075 | 4792631 | 5289347 | 6159112 | 6958009 | 7853905 |
| 7 | NARAYANPUR | 131568 | 0.138376 | 0.001218 | 5427086 | 5989559 | 6974464 | 7879120 | 8893617 |
| 8 | NOWBOICHA | 126781 | 0.133341 | 0.001173 | 5229626 | 5771633 | 6720703 | 7592445 | 8570029 |
| 9 | TELAHI | 78064 | 0.082103 | 0.000723 | 3220084 | 3553819 | 4138199 | 4674964 | 5276901 |
| | LAKHIMPUR ZP | 950804 | 1.000000 | 0.008800 | 39219987 | 43284813 | 50402439 | 56940131 | 64271602 |
| 19 | MAJULI ZP | | | | | | | | |
| 1 | MAJULI | 98457 | 0.588492 | 0.002080 | 9270316 | 10231107 | 11913480 | 13458775 | 15191694 |
| 2 | UJANI MAJULI | 68847 | 0.411508 | 0.001455 | 6482357 | 7154199 | 8330615 | 9411177 | 10622937 |
| | MAJULI ZP | 167304 | 1.000000 | 0.003535 | 15752672 | 17385306 | 20244095 | 22869952 | 25814631 |
| 20 | MARIGOAN ZP | | | | | | | | |
| 1 | BATRADABA (Part) | 11563 | 0.012457 | 0.000110 | 492217 | 543231 | 632558 | 714607 | 806618 |
| 2 | BHURBANDHA | 136480 | 0.147028 | 0.001304 | 5809715 | 6411843 | 7466188 | 8434626 | 9520648 |
| 3 | DOLONGHAT (Part) | 42222 | 0.045485 | 0.000403 | 1797317 | 1983594 | 2309770 | 2609370 | 2945346 |
| 4 | KAPILI (Part) | 49165 | 0.052965 | 0.000470 | 2092868 | 2309776 | 2689589 | 3038455 | 3429679 |
| 5 | LAHARIGHAT | 251384 | 0.270812 | 0.002401 | 10700977 | 11810044 | 13752053 | 15535829 | 17536184 |
| 6 | MAYONG | 311366 | 0.335430 | 0.002974 | 13254305 | 14628004 | 17033390 | 19242788 | 21720442 |
| 7 | MOIRABARI | 126079 | 0.135823 | 0.001204 | 5366962 | 5923203 | 6897197 | 7791832 | 8795089 |
| | MARIGOAN ZP | 928259 | 1.000000 | 0.008866 | 39514360 | 43609696 | 50780745 | 57367506 | 64754006 |
| 21 | NAGOAN ZP | | | | | | | | |
| 1 | BAJIAGAON | 117916 | 0.067309 | 0.000880 | 3921257 | 4327663 | 5039291 | 5692937 | 6425945 |
| 2 | BARHAMPUR | 73021 | 0.041682 | 0.000545 | 2428289 | 2679961 | 3120646 | 3525424 | 3979349 |
| 3 | BATADRABA (Part I) | 137313 | 0.078381 | 0.001025 | 4566298 | 5039557 | 5868247 | 6629416 | 7483003 |
| 4 | DOLONGGHAT | 52042 | 0.029707 | 0.000388 | 1730639 | 1910006 | 2224082 | 2512567 | 2836079 |
| 5 | JURIA | 257328 | 0.146888 | 0.001920 | 8557357 | 9444256 | 10997242 | 12423692 | 14023336 |
| 6 | KALIABOR | 112915 | 0.064454 | 0.000843 | 3754951 | 4144120 | 4825567 | 5451491 | 6153411 |
| 7 | KAPILI (Part I) | 28172 | 0.016081 | 0.000210 | 936850 | 1033947 | 1203966 | 1360133 | 1535260 |
| 8 | KATHIATOLI | 228283 | 0.130308 | 0.001703 | 7591475 | 8378269 | 9755966 | 11021411 | 12440501 |
| 9 | KHAGARIJAN | 123164 | 0.070304 | 0.000919 | 4095778 | 4520271 | 5263571 | 5946308 | 6711940 |
| 10 | LAWKHOWA | 113546 | 0.064814 | 0.000847 | 3775934 | 4167279 | 4852534 | 5481955 | 6187798 |
| 11 | MOIRABARI (Part) | 52741 | 0.030106 | 0.000394 | 1753884 | 1935660 | 2253954 | 2546314 | 2874171 |
| 12 | PACHIM KALIABOR | 97200 | 0.055484 | 0.000725 | 3232354 | 3567360 | 4153966 | 4692777 | 5297007 |
| 13 | PAKHIMORIA | 65068 | 0.037142 | 0.000486 | 2163815 | 2388076 | 2780764 | 3141457 | 3545943 |
| 14 | RAHA | 152210 | 0.086884 | 0.001136 | 5061693 | 5586295 | 6504889 | 7348637 | 8294830 |
| 15 | RUPAHIHAT | 140951 | 0.080457 | 0.001052 | 4687279 | 5173076 | 6023721 | 6805057 | 7681260 |
| | NAGOAN ZP | 1751870 | 1.000000 | 0.013072 | 58257854 | 64295797 | 74868407 | 84579575 | 95469834 |
| 22 | NALBARI ZP | | | | | | | | |
| 1 | BARIGOG BANBHAG | 99591 | 0.134728 | 0.001002 | 4465383 | 4928183 | 5738559 | 6482907 | 7317630 |
| 2 | BARBHAG | 57523 | 0.077818 | 0.000579 | 2579171 | 2846481 | 3314548 | 3744477 | 4226607 |
| 3 | BARKHETRI | 205531 | 0.278045 | 0.002068 | 9215438 | 10170542 | 11842956 | 13379103 | 15101764 |
| 4 | MADHUPUR | 51748 | 0.070005 | 0.000521 | 2320236 | 2560710 | 2981785 | 3368552 | 3802278 |
| 5 | PASCHIM NALBARI | 117963 | 0.159582 | 0.001187 | 5289133 | 5837307 | 6797177 | 7678838 | 8667546 |

| | Name of Anchalik Panchayat ZP wise | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|-----------|------------------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] |
| 6 | PUB NALBARI | 129187 | 0.174766 | 0.001300 | 5792386 | 6392718 | 7443918 | 8409467 | 9492250 |
| 7 | TIHU | 77658 | 0.105057 | 0.000781 | 3481969 | 3842846 | 4474752 | 5055171 | 5706063 |
| | NALBARI ZP | 739201 | 1.000000 | 0.007437 | 33143716 | 36578788 | 42593695 | 48118515 | 54314137 |
| 23 | SIVSAGAR ZP | | | | | | | | |
| 1 | AMGURI | 75056 | 0.120265 | 0.000727 | 3240964 | 3576863 | 4165032 | 4705278 | 5311118 |
| 2 | DEMOW | 142590 | 0.228478 | 0.001382 | 6157124 | 6795259 | 7912651 | 8939000 | 10089964 |
| 3 | GAURISAGAR | 120421 | 0.192956 | 0.001167 | 5199853 | 5738775 | 6682442 | 7549220 | 8521239 |
| 4 | NAZIRA | 159686 | 0.255872 | 0.001547 | 6895340 | 7609985 | 8861348 | 10010752 | 11299712 |
| 5 | SIVASAGAR | 126333 | 0.202429 | 0.001224 | 5455137 | 6020517 | 7010513 | 7919845 | 8939585 |
| | SIVSAGAR ZP | 624086 | 1.000000 | 0.006047 | 26948419 | 29741399 | 34631986 | 39124095 | 44161618 |
| 24 | SONITPUR ZP | | | | | | | | |
| 1 | BALIPARA | 260898 | 0.243388 | 0.002490 | 11095204 | 12245129 | 14258682 | 16108173 | 18182222 |
| 2 | BIHAGURI | 91139 | 0.085022 | 0.000870 | 3875866 | 4277568 | 4980958 | 5627037 | 6351561 |
| 3 | BORCHOLA | 138395 | 0.129107 | 0.001321 | 5885521 | 6495507 | 7563609 | 8544683 | 9644875 |
| 4 | DHEKIAJULI | 229904 | 0.214474 | 0.002194 | 9777122 | 10790440 | 12564788 | 14194564 | 16022222 |
| 5 | GABHARU | 147579 | 0.137674 | 0.001408 | 6276089 | 6926554 | 8065535 | 9111715 | 10284917 |
| 6 | NADUAR | 104616 | 0.097595 | 0.000998 | 4449002 | 4910105 | 5717508 | 6459124 | 7290786 |
| 7 | RANGAPARA | 99412 | 0.092740 | 0.000949 | 4227692 | 4665857 | 5433097 | 6137823 | 6928114 |
| | SONITPUR ZP | 1071943 | 1.000000 | 0.010229 | 45586497 | 50311159 | 58584177 | 66183120 | 74704697 |
| 25 | SOUTH SALMARA MANKACHAR ZP | | | | | | | | |
| 1 | FEKAMARI | 168158 | 0.423329 | 0.002136 | 9519308 | 10505906 | 12233466 | 13820266 | 15599730 |
| 2 | MANKACHAR | 178007 | 0.448123 | 0.002261 | 10076853 | 11121236 | 12949979 | 14629718 | 16513405 |
| 3 | SOUTH SALMARA (PAR | 51063 | 0.128548 | 0.000649 | 2890641 | 3190232 | 3714824 | 4196674 | 4737027 |
| | SOUTH SALMARA MANKACHAR ZP | 397228 | 1.000000 | 0.005046 | 22486803 | 24817373 | 28898269 | 32646658 | 36850162 |
| 26 | TINSUKIA ZP | | | | | | | | |
| 1 | GUIJAN | 112205 | 0.099206 | 0.000985 | 4390142 | 4845144 | 5641865 | 6373671 | 7194329 |
| 2 | HAPJAN | 200305 | 0.177099 | 0.001759 | 7837150 | 8649406 | 10071689 | 11378086 | 12843100 |
| 3 | ITAKHULI | 135362 | 0.119680 | 0.001188 | 5296185 | 5845091 | 6806240 | 7689076 | 8679103 |
| 4 | KAKOPATHAR | 213527 | 0.188789 | 0.001875 | 8354476 | 9220348 | 10736514 | 12129146 | 13690865 |
| 5 | MARGHERITA | 251745 | 0.222580 | 0.002210 | 9849796 | 10870646 | 12658183 | 14300073 | 16141316 |
| 6 | SADIYA | 106708 | 0.094346 | 0.000937 | 4175066 | 4607777 | 5365467 | 6061420 | 6841874 |
| 7 | SAIKHOWA | 111182 | 0.098301 | 0.000976 | 4350116 | 4800970 | 5590427 | 6315560 | 7128737 |
| | TINSUKIA ZP | 1131034 | 1.000000 | 0.009930 | 44252933 | 48839382 | 56870385 | 64247033 | 72519323 |
| | GRAND TOTAL | 23717708 | 26.000000 | 0.218831 | 975265700 | 1076343903 | 1253334703 | 1415904517 | 1598212919 |

NB : Total APs are 185 . Mairabari AP , Kapili AP, Dolonghat AP, Batatdraba AP fall partly under the jurisdiction of both Morigaon and Nagaon Districts

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Statement showing the population share, multiplying factors and projected devolution to the Goan Panchayat (ZP-wise & AP-wise) during the year 2020-21 to 2024-25

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|---------------|---------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| BARPETA | 1 | BAJALI AP | | | | | | | | |
| | 1 | BAGHMARA | 6134 | 0.0039328 | 0.0000671 | 299183 | 330191 | 384486 | 434358 | 490285 |
| | 2 | BAMUNKUCHI | 8501 | 0.0054504 | 0.0000930 | 414632 | 457605 | 532853 | 601969 | 679477 |
| | 3 | BANDHA SIDHANI | 8785 | 0.0056325 | 0.0000961 | 428484 | 472893 | 550654 | 622079 | 702177 |
| | 4 | BARBANG | 6442 | 0.0041303 | 0.0000705 | 314205 | 346770 | 403792 | 456168 | 514903 |
| | 5 | BORBHALUKI | 6009 | 0.0038527 | 0.0000658 | 293086 | 323462 | 376651 | 425507 | 480294 |
| | 6 | DUBI | 6895 | 0.0044207 | 0.0000755 | 336300 | 371155 | 432187 | 488246 | 551111 |
| | 7 | DUMURIA | 5645 | 0.0036193 | 0.0000618 | 275332 | 303868 | 353835 | 399731 | 451200 |
| | 8 | MAGURIA | 7047 | 0.0045182 | 0.0000771 | 343714 | 379337 | 441714 | 499009 | 563260 |
| | 9 | MANIKPUR | 6619 | 0.0042438 | 0.0000724 | 322839 | 356298 | 414887 | 468702 | 529050 |
| | 10 | MARIPUR ANANDAPUR | 8322 | 0.0053357 | 0.0000911 | 405902 | 447970 | 521633 | 589294 | 665170 |
| | 11 | NITYANANDA | 6600 | 0.0042316 | 0.0000722 | 321912 | 355275 | 413696 | 467356 | 527532 |
| | 12 | PATASARKUCHI** | 4935 | 0.0031641 | 0.0000540 | 240702 | 265649 | 309332 | 349455 | 394450 |
| | 13 | SADERI | 8978 | 0.0057563 | 0.0000983 | 437898 | 483282 | 562752 | 635746 | 717603 |
| | 14 | SATHISAMUKA MAJARKHAT | 4787 | 0.0030692 | 0.0000524 | 233484 | 257682 | 300055 | 338975 | 382620 |
| | 15 | TIHU-DEKHATA | 6726 | 0.0043124 | 0.0000736 | 328057 | 362058 | 421594 | 476278 | 537603 |
| | | AP Sub-Total | 102425 | 0.0656701 | 0.0011209 | 4995731 | 5513497 | 6420120 | 7252872 | 8186734 |
| BARPETA | 2 | BARPETA AP | | | | | | | | |
| | 16 | BAGODI | 15729 | 0.0100847 | 0.0001721 | 767174 | 846686 | 985912 | 1113795 | 1257204 |
| | 17 | BHELLA | 14524 | 0.0093121 | 0.0001590 | 708401 | 781821 | 910381 | 1028467 | 1160890 |
| | 18 | KEOTKUCHI | 16362 | 0.0104905 | 0.0001791 | 798049 | 880760 | 1025589 | 1158618 | 1307799 |
| | 19 | MADHYA PAKA | 6032 | 0.0038674 | 0.0000660 | 294208 | 324700 | 378093 | 427135 | 482132 |
| | 20 | NAGAON | 9287 | 0.0059544 | 0.0001016 | 452969 | 499915 | 582120 | 657627 | 742301 |
| | 21 | PATBAUSHI | 7669 | 0.0049170 | 0.0000839 | 374052 | 412819 | 480702 | 543054 | 612976 |
| | 22 | PUB PAKA | 11160 | 0.0071553 | 0.0001221 | 544324 | 600738 | 699522 | 790257 | 892008 |
| | 23 | RADHAKUCHI | 12073 | 0.0077406 | 0.0001321 | 588855 | 649885 | 756750 | 854908 | 964984 |
| | 24 | SUNDARIDIA | 5527 | 0.0035437 | 0.0000605 | 269577 | 297516 | 346439 | 391375 | 441768 |
| | 25 | UTTAR PAKA | 10833 | 0.0069456 | 0.0001186 | 528374 | 583136 | 679025 | 767101 | 865872 |
| | 26 | UTTAR PUB PAKA | 9080 | 0.0058217 | 0.0000994 | 442873 | 488773 | 569145 | 642969 | 725756 |
| | | AP Sub-Total | 118276 | 0.0758330 | 0.0012944 | 5768855 | 6366750 | 7413679 | 8375306 | 9453690 |
| BARPETA | 3 | BHAWANIPUR AP | | | | | | | | |
| | 27 | BAHMURA | 18809 | 0.0120594 | 0.0002058 | 917400 | 1012481 | 1178970 | 1331894 | 1503386 |
| | 28 | CHAULIABARI | 10188 | 0.0065321 | 0.0001115 | 496915 | 548416 | 638596 | 721428 | 814317 |
| | 29 | DABALIAPARA | 15559 | 0.0099757 | 0.0001703 | 758883 | 837535 | 975256 | 1101757 | 1243616 |
| | 30 | DAJRIBARI | 12183 | 0.0078112 | 0.0001333 | 594220 | 655806 | 763645 | 862697 | 973776 |
| | 31 | DHUMARPATHAR | 12883 | 0.0082600 | 0.0001410 | 628362 | 693487 | 807522 | 912265 | 1029726 |
| | 32 | GAJIA | 11035 | 0.0070751 | 0.0001208 | 538227 | 594010 | 691687 | 781405 | 882017 |
| | 33 | GERUAPARA | 11503 | 0.0073752 | 0.0001259 | 561053 | 619202 | 721022 | 814545 | 919424 |
| | 34 | HATHINAPUR | 11206 | 0.0071848 | 0.0001226 | 546567 | 603214 | 702405 | 793514 | 895685 |
| | 35 | HAZIPARA | 19593 | 0.0125621 | 0.0002144 | 955639 | 1054683 | 1228112 | 1387411 | 1566050 |
| | 36 | KALBARI | 7442 | 0.0047715 | 0.0000814 | 362980 | 400600 | 466473 | 526979 | 594832 |
| | 37 | KUMULIPARA | 16840 | 0.0107970 | 0.0001843 | 821363 | 906490 | 1055551 | 1192466 | 1346005 |
| | 38 | MAIRAMARA | 21660 | 0.0138874 | 0.0002370 | 1056456 | 1165949 | 1357674 | 1533778 | 1731263 |
| | 39 | MAJGAON | 11499 | 0.0073726 | 0.0001258 | 560858 | 618987 | 720771 | 814262 | 919104 |
| | 40 | NIZ BHAWANIPUR | 13672 | 0.0087658 | 0.0001496 | 666845 | 735958 | 856977 | 968135 | 1092790 |
| | 41 | SINGRIMARI | 8320 | 0.0053344 | 0.0000911 | 405804 | 447862 | 521507 | 589152 | 665010 |
| | 42 | SUKMANAH | 11456 | 0.0073450 | 0.0001254 | 558761 | 616672 | 718076 | 811217 | 915667 |
| | 43 | SURUPETA | 8466 | 0.0054280 | 0.0000927 | 412925 | 455721 | 530659 | 599491 | 676679 |
| | | AP Sub-Total | 222314 | 0.1425372 | 0.0024330 | 10843259 | 11967073 | 13934903 | 15742397 | 17769349 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|---------------|---------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|---------|---------|---------|---------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| BARPETA | 4 | CHAKCHAKA AP | | | | | | | | |
| | 44 | FEURA KHOWA | 12347 | 0.0079163 | 0.0001351 | 602219 | 664634 | 773924 | 874310 | 986884 |
| | 45 | KALAHBANGA | 21641 | 0.0138752 | 0.0002368 | 1055529 | 1164926 | 1356483 | 1532433 | 1729745 |
| | 46 | KAMARGAON | 9338 | 0.0059871 | 0.0001022 | 455456 | 502661 | 585317 | 661238 | 746378 |
| | 47 | MADULIJAR | 12935 | 0.0082933 | 0.0001416 | 630898 | 696286 | 810781 | 915947 | 1033882 |
| | 48 | MEDA | 10932 | 0.0070091 | 0.0001196 | 533203 | 588465 | 685231 | 774112 | 873785 |
| | 49 | NICHUKA | 15176 | 0.0097301 | 0.0001661 | 740202 | 816918 | 951250 | 1074636 | 1213003 |
| | 50 | PUTHIMARI | 13785 | 0.0088383 | 0.0001509 | 672357 | 742041 | 864060 | 976137 | 1101822 |
| | 51 | SHULIAKATA | 4623 | 0.0029640 | 0.0000506 | 225485 | 248854 | 289775 | 327362 | 369512 |
| | | AP Sub-Total | 100777 | 0.0646134 | 0.0011029 | 4915350 | 5424785 | 6316821 | 7136175 | 8055011 |
| BARPETA | 5 | CHANGA AP | | | | | | | | |
| | 52 | BAHARI* | 11619 | 0.0074496 | 0.0001272 | 566711 | 625446 | 728293 | 822759 | 928696 |
| | 53 | BATGAON | 10640 | 0.0068219 | 0.0001164 | 518961 | 572747 | 666928 | 753435 | 850445 |
| | 54 | CHENGAMUSALMANPARA | 16381 | 0.0105027 | 0.0001793 | 798975 | 881783 | 1026780 | 1159964 | 1309318 |
| | 55 | DAKHIN GODHANI | 12356 | 0.0079221 | 0.0001352 | 602658 | 665119 | 774489 | 874947 | 987603 |
| | 56 | HARIPUR | 13726 | 0.0088005 | 0.0001502 | 669479 | 738865 | 860362 | 971959 | 1097106 |
| | 57 | KACHUMARA | 16191 | 0.0103809 | 0.0001772 | 789708 | 871555 | 1014871 | 1146510 | 1294131 |
| | 58 | MAHCHARA | 11943 | 0.0076573 | 0.0001307 | 582514 | 642887 | 748601 | 845702 | 954593 |
| | 59 | NIZ CHENGAM | 6061 | 0.0038860 | 0.0000663 | 295622 | 326261 | 379911 | 429189 | 484450 |
| | 60 | ROUMARI PATHAR | 13586 | 0.0087107 | 0.0001487 | 662651 | 731329 | 851586 | 962046 | 1085916 |
| | | AP Sub-Total | 112503 | 0.0721316 | 0.0012312 | 5487280 | 6055991 | 7051820 | 7966511 | 8992259 |
| BARPETA | 6 | GOBARDHANA AP | | | | | | | | |
| | 61 | BAGARIGURI PATHAR | 13101 | 0.0083997 | 0.0001434 | 638995 | 705222 | 821186 | 927702 | 1047151 |
| | 62 | BILASIPARA | 7849 | 0.0050324 | 0.0000859 | 382831 | 422509 | 491985 | 555800 | 627363 |
| | 63 | GOBARDHANA | 13133 | 0.0084203 | 0.0001437 | 640556 | 706944 | 823192 | 929968 | 1049708 |
| | 64 | KHAIRABARI* | 22959 | 0.0147202 | 0.0002513 | 1119814 | 1235874 | 1439097 | 1625762 | 1835091 |
| | 65 | PACHIM HOWLY | 11149 | 0.0071482 | 0.0001220 | 543787 | 600146 | 698832 | 789478 | 891129 |
| | 66 | UTTAR HOWLY | 12263 | 0.0078625 | 0.0001342 | 598122 | 660112 | 768659 | 868362 | 980170 |
| | | AP Sub-Total | 80454 | 0.0515833 | 0.0008805 | 3924105 | 4330806 | 5042951 | 5697072 | 6430613 |
| BARPETA | 7 | GUMAFULBARI AP | | | | | | | | |
| | 67 | AZAD | 15233 | 0.0097667 | 0.0001667 | 742982 | 819986 | 954822 | 1078672 | 1217559 |
| | 68 | BOHORI RESERVE | 3853 | 0.0024704 | 0.0000422 | 187928 | 207405 | 241511 | 272837 | 307967 |
| | 69 | BORBILA | 8862 | 0.0056819 | 0.0000970 | 432240 | 477038 | 555481 | 627532 | 708331 |
| | 70 | DONGRA | 16604 | 0.0106457 | 0.0001817 | 809852 | 893787 | 1040758 | 1175755 | 1327142 |
| | 71 | GUMA | 11147 | 0.0071469 | 0.0001220 | 543690 | 600039 | 698707 | 789336 | 890969 |
| | 72 | KHOLABANDHA | 19198 | 0.0123088 | 0.0002101 | 936373 | 1033421 | 1203353 | 1359440 | 1534478 |
| | 73 | PAZARBHANGA | 10034 | 0.0064333 | 0.0001098 | 489404 | 540126 | 628943 | 710523 | 802008 |
| | | AP Sub-Total | 84931 | 0.0544537 | 0.0009295 | 4142469 | 4571802 | 5323575 | 6014095 | 6788455 |
| BARPETA | 8 | MANDIA AP | | | | | | | | |
| | 74 | AGMANDIA JADABPUR | 13232 | 0.0084837 | 0.0001448 | 645384 | 712273 | 829397 | 936978 | 1057621 |
| | 75 | ALOPATI MAJORCHAR | 20559 | 0.0131815 | 0.0002250 | 1002755 | 1106683 | 1288662 | 1455814 | 1643262 |
| | 76 | BAGHBOR | 12188 | 0.0078144 | 0.0001334 | 594464 | 656075 | 763958 | 863051 | 974175 |
| | 77 | BAGHMARACHAR | 15450 | 0.0099058 | 0.0001691 | 753566 | 831667 | 968424 | 1094038 | 1234904 |
| | 78 | BAMUNDONGRA | 12546 | 0.0080439 | 0.0001373 | 611925 | 675346 | 786398 | 888402 | 1002790 |
| | 79 | BHATKUCHI | 16495 | 0.0105758 | 0.0001805 | 804536 | 887919 | 1033926 | 1168036 | 1318430 |
| | 80 | CHACHRA | 5942 | 0.0038097 | 0.0000650 | 289818 | 319855 | 372452 | 420762 | 474938 |
| | 81 | CHATALA | 10082 | 0.0064641 | 0.0001103 | 491745 | 542710 | 631952 | 713922 | 805845 |
| | 82 | DHARAMPUR BHATNAPAITY | 24030 | 0.0154069 | 0.0002630 | 1172052 | 1293525 | 1506229 | 1701601 | 1920695 |
| | 83 | DIGHIRPAM | 9624 | 0.0061705 | 0.0001053 | 469406 | 518056 | 603244 | 681490 | 769237 |
| | 84 | GAJIA | 14710 | 0.0094314 | 0.0001610 | 717473 | 791833 | 922040 | 1041638 | 1175757 |
| | 85 | GOBINDAPUR | 8615 | 0.0055235 | 0.0000943 | 420193 | 463742 | 539998 | 610041 | 688589 |
| | 86 | JANATA | 13487 | 0.0086472 | 0.0001476 | 657822 | 726000 | 845381 | 955035 | 1078003 |
| | 87 | JANIA | 19744 | 0.0126589 | 0.0002161 | 963004 | 1062812 | 1237577 | 1398103 | 1578119 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|------------------|-----------|---------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|------------------|------------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 88 | JOYPUR SIKARTARL | 9076 | 0.0058191 | 0.0000993 | 442678 | 488557 | 568894 | 642686 | 725436 |
| | 89 | KADAMTOLA | 10095 | 0.0064724 | 0.0001105 | 492379 | 543410 | 632766 | 714843 | 806884 |
| | 90 | KADONG | 12513 | 0.0080227 | 0.0001369 | 610316 | 673570 | 784330 | 886065 | 1000152 |
| | 91 | MANDIA | 20562 | 0.0131834 | 0.0002250 | 1002902 | 1106844 | 1288850 | 1456027 | 1643501 |
| | 92 | MANIKPUR | 3411 | 0.0021870 | 0.0000373 | 166370 | 183613 | 213805 | 241538 | 272638 |
| | 93 | MOINBORI | 9036 | 0.0057935 | 0.0000989 | 440727 | 486404 | 566387 | 639853 | 722239 |
| | 94 | RAMAPARA | 6465 | 0.0041451 | 0.0000708 | 315327 | 348008 | 405234 | 457797 | 516741 |
| | 95 | SATRA KANARA | 30014 | 0.0192436 | 0.0003285 | 1463919 | 1615642 | 1881313 | 2125338 | 2398991 |
| | 96 | SITOLI | 14495 | 0.0092935 | 0.0001586 | 706987 | 780260 | 908564 | 1026413 | 1158572 |
| | 97 | SONABARI | 5412 | 0.0034699 | 0.0000592 | 263968 | 291326 | 339231 | 383232 | 432576 |
| | 98 | SONAPUR RUVI | 9915 | 0.0063570 | 0.0001085 | 483599 | 533720 | 621484 | 702096 | 792497 |
| | 99 | TARAKANDI | 7866 | 0.0050433 | 0.0000861 | 383660 | 423424 | 493050 | 557004 | 628722 |
| | 100 | UZIRACHAR | 10581 | 0.0067840 | 0.0001158 | 516083 | 569571 | 663230 | 749257 | 845729 |
| | | AP Sub-Total | 346145 | 0.2219318 | 0.0037882 | 16883057 | 18632846 | 21696776 | 24511061 | 27667045 |
| BARPETA | 9 | PAKABETBARI AP | | | | | | | | |
| | 101 | DAKHIN BETBARI | 15871 | 0.0101757 | 0.0001737 | 774100 | 854330 | 994813 | 1123850 | 1268554 |
| | 102 | DAKHIN PACHIM BETBARI | 11592 | 0.0074322 | 0.0001269 | 565394 | 623993 | 726600 | 820847 | 926538 |
| | 103 | DAKHIN PAKA | 18257 | 0.0117055 | 0.0001998 | 890476 | 982767 | 1144370 | 1292806 | 1459265 |
| | 104 | DAKHIN PUB PAKA | 15166 | 0.0097237 | 0.0001660 | 739714 | 816380 | 950623 | 1073928 | 1212204 |
| | 105 | MADHYA BETBARI | 13392 | 0.0085863 | 0.0001466 | 653188 | 720886 | 839426 | 948308 | 1070410 |
| | 106 | PACHIM BETBARI | 12848 | 0.0082375 | 0.0001406 | 626655 | 691603 | 805328 | 909787 | 1026929 |
| | 107 | PACHIM PAKA | 22852 | 0.0146516 | 0.0002501 | 1114595 | 1230114 | 1432390 | 1618185 | 1826539 |
| | 108 | PUB BETBARI | 11768 | 0.0075451 | 0.0001288 | 573979 | 633467 | 737632 | 833310 | 940605 |
| | 109 | UTTAR BETBARI | 11545 | 0.0074021 | 0.0001263 | 563102 | 621463 | 723654 | 817519 | 922781 |
| | 110 | UTTAR PUB BETBARI | 7638 | 0.0048971 | 0.0000836 | 372540 | 411150 | 478759 | 540859 | 610498 |
| | | AP Sub-Total | 140929 | 0.0903570 | 0.0015423 | 6873745 | 7586151 | 8833596 | 9979400 | 11264323 |
| BARPETA | 10 | RUPSHI AP | | | | | | | | |
| | 111 | BALAIPTAR | 13225 | 0.0084792 | 0.0001447 | 645043 | 711896 | 828959 | 936483 | 1057062 |
| | 112 | BONGHUGI | 15310 | 0.0098160 | 0.0001676 | 746738 | 824131 | 959649 | 1084125 | 1223714 |
| | 113 | BORBHITHA | 16207 | 0.0103912 | 0.0001774 | 790489 | 872416 | 1015874 | 1147643 | 1295410 |
| | 114 | CHIKNI | 11073 | 0.0070995 | 0.0001212 | 540080 | 596055 | 694069 | 784096 | 885055 |
| | 115 | GUILEZA | 8486 | 0.0054408 | 0.0000929 | 413901 | 456798 | 531912 | 600907 | 678278 |
| | 116 | HALDIA | 16832 | 0.0107919 | 0.0001842 | 820973 | 906060 | 1055050 | 1191900 | 1345366 |
| | 117 | ISSABPUR | 9118 | 0.0058460 | 0.0000998 | 444726 | 490818 | 571527 | 645660 | 728793 |
| | 118 | KALGACHIA | 15441 | 0.0099000 | 0.0001690 | 753127 | 831183 | 967860 | 1093401 | 1234185 |
| | 119 | LACHANGA | 13622 | 0.0087338 | 0.0001491 | 664407 | 733267 | 853843 | 964595 | 1088794 |
| | 120 | SAWPUR | 15987 | 0.0102501 | 0.0001750 | 779758 | 860574 | 1002084 | 1132064 | 1277826 |
| | 121 | TAPASWARA | 14451 | 0.0092653 | 0.0001582 | 704841 | 777892 | 905806 | 1023298 | 1155055 |
| | 122 | TITAPANI | 14013 | 0.0089845 | 0.0001534 | 683477 | 754314 | 878351 | 992282 | 1120046 |
| | | AP Sub-Total | 163765 | 0.1049984 | 0.0017923 | 7987560 | 8815404 | 10264983 | 11596452 | 13089583 |
| BARPETA | 11 | SARUKHETRI AP | | | | | | | | |
| | 123 | DAKHIN PASCHIM SARUKHETRI | 16899 | 0.0108348 | 0.0001849 | 824241 | 909666 | 1059249 | 1196644 | 1350721 |
| | 124 | DAKHIN PUB SARUKHETRI | 14083 | 0.0090294 | 0.0001541 | 686892 | 758082 | 882739 | 997239 | 1125641 |
| | 125 | MADHYA PASCHIM SARUKHETRI | 11293 | 0.0072405 | 0.0001236 | 550811 | 607898 | 707859 | 799675 | 902639 |
| | 126 | MADHYA SARUKHETRI | 10116 | 0.0064859 | 0.0001107 | 493403 | 544540 | 634083 | 716330 | 808562 |
| | 127 | PASCHIM SARUKHETRI | 18107 | 0.0116094 | 0.0001982 | 883160 | 974693 | 1134968 | 1282185 | 1447276 |
| | 128 | PUB SARUKHETRI | 10170 | 0.0065205 | 0.0001113 | 496037 | 547447 | 637468 | 720153 | 812879 |
| | 129 | UTTAR PUB SARUKHETRI | 6504 | 0.0041701 | 0.0000712 | 317229 | 350108 | 407678 | 460558 | 519859 |
| | | AP Sub-Total | 87172 | 0.0558906 | 0.0009540 | 4251773 | 4692434 | 5464044 | 6172784 | 6967576 |
| | | GRAND BARPETA ZP | 1559691 | 1.0000000 | 0.0170694 | 76073184 | 83957539 | 97763268 | 110444124 | 124664639 |
| BISWANATH | 1 | BAGHMORA AP | | | | | | | | |
| | 1 | BORJARANI | 11233 | 0.0160325 | 0.0001368 | 609561 | 672737 | 783360 | 884969 | 998916 |
| | 2 | GINJIA | 10478 | 0.0149549 | 0.0001276 | 568591 | 627521 | 730708 | 825488 | 931776 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|------------------|----------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|----------------|----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 3 | JARABARI | 14420 | 0.0205812 | 0.0001756 | 782504 | 863604 | 1005613 | 1136051 | 1282326 |
| | 4 | KHARASIMALU | 10457 | 0.0149249 | 0.0001273 | 567451 | 626263 | 729244 | 823834 | 929909 |
| | 5 | MIJKA | 12956 | 0.0184916 | 0.0001578 | 703060 | 775926 | 903517 | 1020712 | 1152137 |
| | 6 | MONABARI | 15318 | 0.0218628 | 0.0001865 | 831234 | 917385 | 1068237 | 1206798 | 1362182 |
| | 7 | ROTOWA | 6436 | 0.0091859 | 0.0000784 | 349251 | 385448 | 448830 | 507047 | 572333 |
| | 8 | TINIKHUTI | 9954 | 0.0142070 | 0.0001212 | 540156 | 596138 | 694166 | 784206 | 885178 |
| | | AP Sub-Total | 91252 | 0.1302407 | 0.0011111 | 4951808 | 5465022 | 6363674 | 7189105 | 8114757 |
| BISWANATH | 2 | BEHALI AP | | | | | | | | |
| | 9 | BAITAMARI | 9816 | 0.0140100 | 0.0001195 | 532667 | 587874 | 684542 | 773334 | 872906 |
| | 10 | BIHMARI | 13457 | 0.0192067 | 0.0001639 | 730247 | 805931 | 938456 | 1060183 | 1196689 |
| | 11 | BORALIMARA | 9190 | 0.0131166 | 0.0001119 | 498697 | 550383 | 640886 | 724016 | 817238 |
| | 12 | BORGANG | 12369 | 0.0176538 | 0.0001506 | 671206 | 740771 | 862581 | 974467 | 1099937 |
| | 13 | GANGMAUTHAN | 13181 | 0.0188128 | 0.0001605 | 715270 | 789401 | 919208 | 1038439 | 1172145 |
| | 14 | NIZ-BEHALI | 6483 | 0.0092530 | 0.0000789 | 351801 | 388263 | 452107 | 510750 | 576513 |
| | 15 | RANGAGARA | 9702 | 0.0138473 | 0.0001181 | 526481 | 581046 | 676592 | 764353 | 862769 |
| | 16 | SERELIA | 8247 | 0.0117707 | 0.0001004 | 447525 | 493907 | 575124 | 649723 | 733380 |
| | 17 | TELENGONIA | 6506 | 0.0092858 | 0.0000792 | 353049 | 389640 | 453711 | 512562 | 578558 |
| | | AP Sub-Total | 88951 | 0.1269566 | 0.0010831 | 4826944 | 5327217 | 6203208 | 7007826 | 7910136 |
| BISWANATH | 3 | BISWANTAH AP | | | | | | | | |
| | 18 | BURIGANG | 12155 | 0.0173484 | 0.0001480 | 659594 | 727955 | 847658 | 957607 | 1080906 |
| | 19 | GOREHAGI | 6904 | 0.0098538 | 0.0000841 | 374647 | 413476 | 481467 | 543918 | 613951 |
| | 20 | KUMALIA | 8687 | 0.0123986 | 0.0001058 | 471402 | 520259 | 605809 | 684388 | 772508 |
| | 21 | LEHUGAON | 6689 | 0.0095470 | 0.0000814 | 362980 | 400600 | 466473 | 526979 | 594832 |
| | 22 | NO. 1 BISWANATH | 6267 | 0.0089447 | 0.0000763 | 340080 | 375326 | 437044 | 493733 | 557305 |
| | 23 | PANIBHORAL | 12536 | 0.0178922 | 0.0001526 | 680269 | 750773 | 874228 | 987624 | 1114788 |
| | 24 | SOWAGURI | 7611 | 0.0108629 | 0.0000927 | 413012 | 455818 | 530771 | 599617 | 676823 |
| | | AP Sub-Total | 60849 | 0.0868476 | 0.0007409 | 3301983 | 3644207 | 4243449 | 4793866 | 5411112 |
| BISWANATH | 4 | CHAIDUAR AP | | | | | | | | |
| | 25 | AAMTALA | 7153 | 0.0102092 | 0.0000871 | 388159 | 428388 | 498831 | 563535 | 636094 |
| | 26 | AMAJHARANI | 9888 | 0.0141128 | 0.0001204 | 536574 | 592186 | 689563 | 779006 | 879309 |
| | 27 | BAKARIDOLONI | 7395 | 0.0105546 | 0.0000900 | 401291 | 442882 | 515708 | 582600 | 657614 |
| | 28 | BALIJAN | 6892 | 0.0098367 | 0.0000839 | 373996 | 412757 | 480630 | 542972 | 612884 |
| | 29 | GAMIRI | 6504 | 0.0092829 | 0.0000792 | 352941 | 389520 | 453572 | 512405 | 578381 |
| | 30 | HELEM | 6712 | 0.0095798 | 0.0000817 | 364228 | 401977 | 468077 | 528791 | 596877 |
| | 31 | JALUKBARI | 7215 | 0.0102977 | 0.0000879 | 391523 | 432102 | 503155 | 568419 | 641608 |
| | 32 | KALYANPUR | 6914 | 0.0098681 | 0.0000842 | 375190 | 414075 | 482164 | 544706 | 614841 |
| | 33 | KARIBIL | 6799 | 0.0097040 | 0.0000828 | 368949 | 407188 | 474144 | 535646 | 604614 |
| | 34 | KEKURIJAN | 7201 | 0.0102777 | 0.0000877 | 390764 | 431263 | 502179 | 567316 | 640363 |
| | 35 | KRISHNAPUR | 10163 | 0.0145053 | 0.0001237 | 551497 | 608655 | 708741 | 800672 | 903764 |
| | 36 | MISSAMARI | 7344 | 0.0104818 | 0.0000894 | 398524 | 439827 | 512151 | 578582 | 653079 |
| | 37 | NALANIBARI | 10193 | 0.0145481 | 0.0001241 | 553125 | 610452 | 710833 | 803035 | 906432 |
| | 38 | RANGALIAL | 6966 | 0.0099423 | 0.0000848 | 378011 | 417189 | 485790 | 548802 | 619465 |
| | 39 | SATRANG | 7517 | 0.0107287 | 0.0000915 | 407912 | 450188 | 524216 | 592212 | 668463 |
| | 40 | TAKAUBARI | 6944 | 0.0099109 | 0.0000846 | 376818 | 415872 | 484256 | 547069 | 617508 |
| | 41 | TETONBARI | 6528 | 0.0093172 | 0.0000795 | 354243 | 390958 | 455246 | 514295 | 580515 |
| | | AP Sub-Total | 128328 | 0.183158 | 0.0015625 | 6963745 | 7685479 | 8949257 | 10110063 | 11411810 |
| BISWANATH | 5 | PUB CHAIDUAR AP | | | | | | | | |
| | 42 | ALUPARA | 7448 | 0.0106303 | 0.0000907 | 404167 | 446056 | 519404 | 586776 | 662327 |
| | 43 | BORTAMULI | 7912 | 0.0112925 | 0.0000963 | 429346 | 473844 | 551762 | 623331 | 703590 |
| | 44 | DAKHIN-KALABARI | 6728 | 0.0096026 | 0.0000819 | 365096 | 402935 | 469193 | 530052 | 598300 |
| | 45 | DUBIA | 9967 | 0.0142255 | 0.0001214 | 540861 | 596917 | 695072 | 785230 | 886334 |
| | 46 | GHOGRA | 6765 | 0.0096554 | 0.0000824 | 367104 | 405151 | 471773 | 532967 | 601590 |
| | 47 | GOPALPUR | 6844 | 0.0097682 | 0.0000833 | 371391 | 409883 | 477283 | 539191 | 608616 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|-------------------|----------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 48 | KALABARI | 6469 | 0.0092330 | 0.0000788 | 351042 | 387424 | 451131 | 509647 | 575268 |
| | 49 | KHARIOPURIA | 9018 | 0.0128711 | 0.0001098 | 489364 | 540082 | 628892 | 710465 | 801943 |
| | 50 | LOHITMUKH | 6459 | 0.0092187 | 0.0000786 | 350499 | 386825 | 450434 | 508859 | 574379 |
| | 51 | PACHIM-KALABARI | 6898 | 0.0098453 | 0.0000840 | 374321 | 413117 | 481048 | 543445 | 613418 |
| | 52 | PACHIM SONAPUR | 14271 | 0.0203685 | 0.0001738 | 774419 | 854681 | 995222 | 1124312 | 1269076 |
| | 53 | PICHALA SOWANSIRIMUKH | 5023 | 0.0071691 | 0.0000612 | 272574 | 300824 | 350291 | 395727 | 446680 |
| | 54 | PUB-DUBIA | 6142 | 0.0087663 | 0.0000748 | 333297 | 367840 | 428327 | 483885 | 546189 |
| | 55 | PUB-KALABARI | 6765 | 0.0096554 | 0.0000824 | 367104 | 405151 | 471773 | 532967 | 601590 |
| | 56 | ROWNAMUKH | 6421 | 0.0091645 | 0.0000782 | 348437 | 384549 | 447784 | 505866 | 571000 |
| | 57 | SOLENGIGURI | 8603 | 0.0122788 | 0.0001048 | 466844 | 515228 | 599951 | 677770 | 765038 |
| | 58 | UTTAR KALABARI | 6719 | 0.0095898 | 0.0000818 | 364608 | 402396 | 468565 | 529343 | 597500 |
| | | AP Sub-Total | 128452 | 0.183335 | 0.001564 | 6970474 | 7692906 | 8957904 | 10119832 | 11422837 |
| BISWANATH | 6 | SAKOMATHA AP | | | | | | | | |
| | 59 | BALICHANG | 12164 | 0.0173612 | 0.0001481 | 660082 | 728494 | 848285 | 958316 | 1081707 |
| | 60 | BAMUNI PATHAR | 6730 | 0.0096055 | 0.0000819 | 365205 | 403055 | 469332 | 530210 | 598478 |
| | 61 | BORPATHAR | 11330 | 0.0161709 | 0.0001380 | 614825 | 678546 | 790124 | 892611 | 1007542 |
| | 62 | DHULI | 9975 | 0.0142370 | 0.0001215 | 541295 | 597396 | 695630 | 785860 | 887046 |
| | 63 | KUWARI | 12184 | 0.0173898 | 0.0001484 | 661167 | 729692 | 849680 | 959892 | 1083485 |
| | 64 | MUKHARGAR | 9587 | 0.0136832 | 0.0001167 | 520240 | 574159 | 668572 | 755293 | 852542 |
| | 65 | PABHAI | 14528 | 0.0207353 | 0.0001769 | 788365 | 870072 | 1013144 | 1144559 | 1291930 |
| | 66 | SALAIKHATI | 6799 | 0.0097040 | 0.0000828 | 368949 | 407188 | 474144 | 535646 | 604614 |
| | | AP Sub-Total | 83297 | 0.12 | 0.00 | 4520129 | 4988602 | 5808913 | 6562387 | 7407343 |
| BISWANATH | 7 | SOOTEA AP | | | | | | | | |
| | 67 | DAKSHIN NAGSANKAR | 8269 | 0.0118020 | 0.0001007 | 448719 | 495225 | 576658 | 651457 | 735336 |
| | 68 | MADHYA NAGSANKAR | 8171 | 0.0116622 | 0.0000995 | 443401 | 489356 | 569824 | 643736 | 726622 |
| | 69 | NO.1 SOOTEA | 17348 | 0.0247602 | 0.0002112 | 941393 | 1038960 | 1209804 | 1366727 | 1542704 |
| | 70 | NO.2 SOOTEA | 10374 | 0.0148064 | 0.0001263 | 562947 | 621292 | 723455 | 817295 | 922528 |
| | 71 | NO.3 SOOTEA | 3722 | 0.0053123 | 0.0000453 | 201975 | 222908 | 259562 | 293230 | 330986 |
| | 72 | NO.4 SOOTEA | 7927 | 0.0113139 | 0.0000965 | 430160 | 474743 | 552808 | 624513 | 704923 |
| | 73 | NO.5 SOOTEA | 6586 | 0.0094000 | 0.0000802 | 357391 | 394431 | 459290 | 518865 | 585673 |
| | 74 | NO.6 SOOTEA | 4154 | 0.0059289 | 0.0000506 | 225418 | 248780 | 289689 | 327265 | 369402 |
| | 75 | PUB NAGSANKAR | 17434 | 0.0248829 | 0.0002123 | 946060 | 1044111 | 1215801 | 1373503 | 1550351 |
| | 76 | UTTAR NAGSANKAR | 35527 | 0.0507064 | 0.0004326 | 1927880 | 2127689 | 2477559 | 2798923 | 3159306 |
| | | AP Sub-Total | 119512 | 0.17 | 0.00 | 6485343 | 7157495 | 8334452 | 9415512 | 10627831 |
| | | BISWANATH ZP | 700641 | 1.00 | 0.01 | 38020426 | 41960928 | 48860858 | 55198591 | 62305827 |
| BONGAIGAON | 1 | BOITAMARI AP | | | | | | | | |
| | 1 | BALAPARA | 17754 | 0.0270791 | 0.0002459 | 1095930 | 1209514 | 1408403 | 1591087 | 1795951 |
| | 2 | BOITAMARY | 7163 | 0.0109253 | 0.0000992 | 442162 | 487989 | 568232 | 641937 | 724592 |
| | 3 | CHALANTAPRA | 14832 | 0.0226223 | 0.0002054 | 915559 | 1010449 | 1176604 | 1329221 | 1500369 |
| | 4 | DHONTOLA | 9278 | 0.0141512 | 0.0001285 | 572718 | 632076 | 736012 | 831480 | 938540 |
| | 5 | GHILAGURI | 13890 | 0.0211856 | 0.0001924 | 857411 | 946274 | 1101877 | 1244801 | 1405078 |
| | 6 | JOGIGHOPA | 15981 | 0.0243748 | 0.0002213 | 986485 | 1088726 | 1267753 | 1432193 | 1616599 |
| | 7 | KABAITARI | 15448 | 0.0235619 | 0.0002140 | 953584 | 1052415 | 1225471 | 1384426 | 1562682 |
| | 8 | KHAGARPUR | 8706 | 0.0132787 | 0.0001206 | 537409 | 593107 | 690636 | 780219 | 880678 |
| | 9 | ODUBI | 12421 | 0.0189450 | 0.0001720 | 766731 | 846197 | 985343 | 1113151 | 1256478 |
| | 10 | PACHIM MAJER ALGA | 7388 | 0.0112685 | 0.0001023 | 456051 | 503317 | 586081 | 662101 | 747352 |
| | 11 | PUB MAJER ALGA | 4387 | 0.0066912 | 0.0000608 | 270803 | 298870 | 348015 | 393156 | 443778 |
| | 12 | SANKARGHOLA | 12226 | 0.0186476 | 0.0001693 | 754694 | 832912 | 969874 | 1095676 | 1236752 |
| | 13 | SOUTH BAITAMARY | 9355 | 0.0142686 | 0.0001296 | 577471 | 637321 | 742121 | 838381 | 946329 |
| | | AP Sub-Total | 148829 | 0.2269998 | 0.0020614 | 9187010 | 10139167 | 11806422 | 13337831 | 15055177 |
| BONGAIGAON | 2 | DANGTOL AP | | | | | | | | |
| | 14 | ATUGAON | 5375 | 0.0081982 | 0.0000744 | 331791 | 366179 | 426392 | 481699 | 543722 |
| | 15 | BAMUNITILA | 6790 | 0.0103564 | 0.0000940 | 419137 | 462577 | 538642 | 608510 | 686860 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|-------------------|----------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 16 | BIDYAPUR | 11000 | 0.0167776 | 0.0001524 | 679015 | 749389 | 872616 | 985803 | 1112733 |
| | 17 | BONGAIGAON | 8601 | 0.0131186 | 0.0001191 | 530928 | 585954 | 682307 | 770809 | 870056 |
| | 18 | CHAPRAKATA | 8831 | 0.0134694 | 0.0001223 | 545126 | 601623 | 700552 | 791421 | 893322 |
| | 19 | CHIKIBIKI | 5175 | 0.0078931 | 0.0000717 | 319446 | 352554 | 410526 | 463776 | 523490 |
| | 20 | CHIPONSI | 5961 | 0.0090919 | 0.0000826 | 367964 | 406101 | 472879 | 534216 | 603000 |
| | 21 | CHOKAPARA | 6143 | 0.0093695 | 0.0000851 | 379199 | 418500 | 487317 | 550526 | 621411 |
| | 22 | DANGTOL* | 11733 | 0.0178956 | 0.0001625 | 724262 | 799326 | 930764 | 1051494 | 1186882 |
| | 23 | DHALIGAON* | 10858 | 0.0165610 | 0.0001504 | 670249 | 739715 | 861352 | 973078 | 1098369 |
| | 24 | DOLAIGAON | 11954 | 0.0182327 | 0.0001656 | 737904 | 814382 | 948296 | 1071299 | 1209237 |
| | 25 | KAKRAGAON | 7265 | 0.0110809 | 0.0001006 | 448458 | 494937 | 576324 | 651078 | 734910 |
| | 26 | MULAGAON | 8046 | 0.0122721 | 0.0001114 | 496669 | 548144 | 638279 | 721070 | 813914 |
| | 27 | NORTH BOITAMARI | 8025 | 0.0122400 | 0.0001112 | 495372 | 546713 | 636613 | 719188 | 811789 |
| | 28 | POPRAGAON | 4528 | 0.0069063 | 0.0000627 | 279507 | 308476 | 359201 | 405793 | 458041 |
| | 29 | TILOKGAON | 4376 | 0.0066744 | 0.0000606 | 270124 | 298121 | 347143 | 392171 | 442665 |
| | | AP Sub-Total | 124661 | 0.1901378 | 0.0017266 | 7695152 | 8492691 | 9889204 | 11171931 | 12610401 |
| BONGAIGAON | 3 | MANIKPUR AP | | | | | | | | |
| | 30 | ALUKHUNDA | 8621 | 0.0131491 | 0.0001194 | 532162 | 587317 | 683893 | 772601 | 872079 |
| | 31 | BAGHMARA CHAURAGURI | 5215 | 0.0079541 | 0.0000722 | 321915 | 355279 | 413700 | 467360 | 527537 |
| | 32 | BASHBARI SALABILA | 17241 | 0.0262966 | 0.0002388 | 1064263 | 1174565 | 1367707 | 1545112 | 1744057 |
| | 33 | BHANDARA | 10951 | 0.0167029 | 0.0001517 | 675990 | 746051 | 868729 | 981412 | 1107776 |
| | 34 | DANGAIGAON | 6524 | 0.0099507 | 0.0000904 | 402718 | 444456 | 517541 | 584671 | 659952 |
| | 35 | GORAIMARI | 14798 | 0.0225705 | 0.0002050 | 913460 | 1008133 | 1173907 | 1326174 | 1496929 |
| | 36 | HAPACHARA | 17179 | 0.0262021 | 0.0002379 | 1060436 | 1170341 | 1362789 | 1539556 | 1737786 |
| | 37 | JHAOBARI | 12302 | 0.0187635 | 0.0001704 | 759386 | 838090 | 975903 | 1102487 | 1244440 |
| | 38 | MANIKPUR | 10667 | 0.0162697 | 0.0001477 | 658459 | 726703 | 846200 | 955960 | 1079048 |
| | 39 | NOAPARA | 15129 | 0.0230753 | 0.0002095 | 933892 | 1030683 | 1200165 | 1355838 | 1530413 |
| | 40 | PALENGBARI | 4338 | 0.0066165 | 0.0000601 | 267779 | 295532 | 344128 | 388765 | 438821 |
| | 41 | PATILADHAHA | 8277 | 0.0126244 | 0.0001146 | 510928 | 563881 | 656604 | 741772 | 837281 |
| | | AP Sub-Total | 131242 | 0.2001754 | 0.0018178 | 8101388 | 8941030 | 10411267 | 11761710 | 13276119 |
| BONGAIGAON | 4 | SRIJANGRAM AP | | | | | | | | |
| | 42 | AMBARI BAREGARH | 9282 | 0.0141573 | 0.0001286 | 572965 | 632348 | 736330 | 831839 | 938944 |
| | 43 | BALARCHAR MATRAGHOLA | 7118 | 0.0108567 | 0.0000986 | 439384 | 484923 | 564662 | 637904 | 720039 |
| | 44 | CHAKRABHUM | 6970 | 0.0106309 | 0.0000965 | 430249 | 474840 | 552922 | 624641 | 705068 |
| | 45 | DEOHATI | 10276 | 0.0156734 | 0.0001423 | 634323 | 700066 | 815182 | 920920 | 1039495 |
| | 46 | GOLAPARA BANGLAPARA | 10068 | 0.0153561 | 0.0001394 | 621484 | 685895 | 798682 | 902279 | 1018454 |
| | 47 | JOPEA | 10245 | 0.0156261 | 0.0001419 | 632410 | 697954 | 812723 | 918141 | 1036359 |
| | 48 | KACHERIPATI | 9801 | 0.0149489 | 0.0001358 | 605002 | 667706 | 777501 | 878351 | 991445 |
| | 49 | KIRTONPARA | 10062 | 0.0153470 | 0.0001394 | 621113 | 685487 | 798206 | 901741 | 1017847 |
| | 50 | KOKAIJANA | 12062 | 0.0183974 | 0.0001671 | 744571 | 821739 | 956864 | 1080978 | 1220162 |
| | 51 | KOKILA | 10719 | 0.0163490 | 0.0001485 | 661669 | 730246 | 850325 | 960621 | 1084308 |
| | 52 | NORTH SALMARA | 9131 | 0.0139270 | 0.0001265 | 563644 | 622061 | 724351 | 818306 | 923670 |
| | 53 | NUMBERPARA CHAKLA | 12966 | 0.0197762 | 0.0001796 | 800373 | 883325 | 1028577 | 1161993 | 1311609 |
| | 54 | SRIJANGRAM | 8473 | 0.0129233 | 0.0001174 | 523027 | 577234 | 672153 | 759337 | 857108 |
| | | AP Sub-Total | 127173 | 0.1939692 | 0.0017614 | 7850215 | 8663824 | 10088478 | 11397053 | 12864509 |
| BONGAIGAON | 5 | TAPATTARY AP | | | | | | | | |
| | 55 | BORIGAON | 7236 | 0.0110366 | 0.0001002 | 446668 | 492962 | 574023 | 648479 | 731976 |
| | 56 | BORJANA | 10192 | 0.0155452 | 0.0001412 | 629138 | 694343 | 808519 | 913392 | 1030998 |
| | 57 | KALBARI | 14307 | 0.0218216 | 0.0001982 | 883151 | 974683 | 1134957 | 1282172 | 1447261 |
| | 58 | LENGITISINGA | 10412 | 0.0158808 | 0.0001442 | 642718 | 709331 | 825971 | 933108 | 1053252 |
| | 59 | MALEGARH | 9768 | 0.0148985 | 0.0001353 | 602965 | 665458 | 774883 | 875393 | 988107 |
| | 60 | MERERCHAR | 10459 | 0.0159525 | 0.0001449 | 645620 | 712533 | 829700 | 937320 | 1058007 |
| | 61 | NASATRA BAGHEKHAITI | 9580 | 0.0146118 | 0.0001327 | 591360 | 652650 | 759970 | 858545 | 969089 |
| | 62 | PACHANIA KHORAGAON | 13104 | 0.0199867 | 0.0001815 | 808892 | 892727 | 1039524 | 1174361 | 1325569 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|---------------|----------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 63 | PIRADHORA | 16673 | 0.0254303 | 0.0002309 | 1029201 | 1135870 | 1322649 | 1494209 | 1686600 |
| | 64 | RANGAPANI | 12631 | 0.0192653 | 0.0001749 | 779694 | 860503 | 1002002 | 1131971 | 1277721 |
| | 65 | SANTOSHPUR DUMERGURI | 9368 | 0.0142884 | 0.0001298 | 578274 | 638207 | 743152 | 839546 | 947644 |
| | | AP Sub-Total | 123730 | 0.1887178 | 0.0017138 | 7637683 | 8429266 | 9815349 | 11088496 | 12516224 |
| | | BONGAIGOAN ZP | 655635 | 1.0000000 | 0.0090810 | 40471448 | 44665978 | 52010719 | 58757020 | 66322430 |
| CACHAR | 1 | BANSKANDI AP | | | | | | | | |
| | 1 | BADRI CHANDRAPUR | 8683 | 0.0056261 | 0.0000930 | 414593 | 457563 | 532803 | 601913 | 679413 |
| | 2 | BADRI PAR | 7636 | 0.0049477 | 0.0000818 | 364602 | 402389 | 468557 | 529334 | 597489 |
| | 3 | BANSKANDI | 8774 | 0.0056851 | 0.0000940 | 418938 | 462358 | 538387 | 608221 | 686534 |
| | 4 | DOLUGRAM | 6888 | 0.0044630 | 0.0000738 | 328886 | 362973 | 422659 | 477482 | 538961 |
| | 5 | DUNGRIPAR | 7385 | 0.0047851 | 0.0000791 | 352617 | 389163 | 453155 | 511934 | 577850 |
| | 6 | GOBINDAPUR - ALGAPUR | 6614 | 0.0042855 | 0.0000709 | 315803 | 348534 | 405846 | 458488 | 517522 |
| | 7 | PALERBOND | 7424 | 0.0048103 | 0.0000795 | 354479 | 391218 | 455549 | 514638 | 580901 |
| | 8 | TARAPUR -MANIPUR | 7923 | 0.0051337 | 0.0000849 | 378305 | 417513 | 486168 | 549229 | 619946 |
| | | AP Sub-Total | 61327 | 0.0397364 | 0.0006570 | 2928224 | 3231710 | 3763123 | 4251237 | 4798616 |
| CACHAR | 2 | BARJALENGA AP | | | | | | | | |
| | 9 | AIRONGMARA | 7314 | 0.0047391 | 0.0000784 | 349227 | 385421 | 448799 | 507012 | 572294 |
| | 10 | BAG&BAHAR | 10255 | 0.0066447 | 0.0001099 | 489653 | 540401 | 629263 | 710885 | 802417 |
| | 11 | BARJALENGA | 7295 | 0.0047267 | 0.0000782 | 348320 | 384420 | 447633 | 505695 | 570807 |
| | 12 | BHORAKHAI | 9273 | 0.0060084 | 0.0000993 | 442765 | 488653 | 569006 | 642812 | 725579 |
| | 13 | DHUARBOND | 9201 | 0.0059617 | 0.0000986 | 439327 | 484859 | 564588 | 637821 | 719945 |
| | 14 | GHUNGHUR | 16248 | 0.0105278 | 0.0001741 | 775805 | 856211 | 997003 | 1126325 | 1271347 |
| | 15 | LOARBOND | 7189 | 0.0046581 | 0.0000770 | 343258 | 378834 | 441129 | 498347 | 562513 |
| | 16 | NOYABIL | 7729 | 0.0050080 | 0.0000828 | 369042 | 407290 | 474264 | 535781 | 604766 |
| | 17 | SILCOORIE | 7580 | 0.0049114 | 0.0000812 | 361928 | 399439 | 465121 | 525452 | 593108 |
| | 18 | TARUTAJABARI | 7179 | 0.0046516 | 0.0000769 | 342781 | 378307 | 440515 | 497654 | 561731 |
| | | AP Sub-Total | 89263 | 0.0578374 | 0.0009563 | 4262104 | 4703836 | 5477321 | 6187783 | 6984507 |
| CACHAR | 3 | BINNAKANDI AP | | | | | | | | |
| | 19 | BINNAKANDI | 6096 | 0.0039499 | 0.0000653 | 291070 | 321237 | 374060 | 422580 | 476990 |
| | 20 | BINNAKANDI BAGAN | 6557 | 0.0042486 | 0.0000702 | 313082 | 345530 | 402348 | 454537 | 513062 |
| | 21 | BOALICHENGJUR | 10544 | 0.0068319 | 0.0001130 | 503452 | 555631 | 646997 | 730919 | 825030 |
| | 22 | CHOTOMAMDA | 6098 | 0.0039512 | 0.0000653 | 291166 | 321342 | 374183 | 422718 | 477146 |
| | 23 | DILKUSH | 6463 | 0.0041877 | 0.0000692 | 308593 | 340577 | 396580 | 448020 | 505706 |
| | 24 | KAPTANPUR | 10470 | 0.0067840 | 0.0001122 | 499919 | 551731 | 642456 | 725789 | 819240 |
| | 25 | PABDA | 6089 | 0.0039453 | 0.0000652 | 290736 | 320868 | 373631 | 422094 | 476442 |
| | 26 | RUPAILBALI | 9036 | 0.0058548 | 0.0000968 | 431448 | 476164 | 554463 | 626383 | 707034 |
| | 27 | SINGERBOND | 5937 | 0.0038468 | 0.0000636 | 283478 | 312858 | 364304 | 411558 | 464549 |
| | | AP Sub-Total | 67290 | 0.0436001 | 0.0007209 | 3212944 | 3545939 | 4129023 | 4664597 | 5265199 |
| CACHAR | 4 | BORKHOLA AP | | | | | | | | |
| | 28 | BADARPUR-MASHIMPUR | 9154 | 0.0059313 | 0.0000981 | 437083 | 482383 | 561704 | 634563 | 716267 |
| | 29 | BORKHOLA | 7039 | 0.0045609 | 0.0000754 | 336096 | 370930 | 431924 | 487949 | 550776 |
| | 30 | BORO-RAMPUR | 8745 | 0.0056663 | 0.0000937 | 417554 | 460830 | 536607 | 606210 | 684265 |
| | 31 | CHANDRANATHPUR | 7422 | 0.0048090 | 0.0000795 | 354384 | 391112 | 455426 | 514499 | 580745 |
| | 32 | CHESRI | 9512 | 0.0061632 | 0.0001019 | 454176 | 501248 | 583672 | 659380 | 744280 |
| | 33 | CHOTO-DUDHPATIL | 9321 | 0.0060395 | 0.0000999 | 445056 | 491183 | 571952 | 646139 | 729335 |
| | 34 | DOLU | 10598 | 0.0068669 | 0.0001135 | 506030 | 558476 | 650310 | 734662 | 829255 |
| | 35 | DUDHPATIL | 14315 | 0.0092753 | 0.0001534 | 683509 | 754349 | 878391 | 992327 | 1120097 |
| | 36 | HATICARA | 8734 | 0.0056591 | 0.0000936 | 417029 | 460250 | 535932 | 605448 | 683404 |
| | 37 | JAROILTOLA | 8722 | 0.0056514 | 0.0000934 | 416456 | 459618 | 535196 | 604616 | 682465 |
| | 38 | MACHUGHAT | 14114 | 0.0091451 | 0.0001512 | 673911 | 743757 | 866058 | 978394 | 1104370 |
| | 39 | SONAPUR | 9076 | 0.0058807 | 0.0000972 | 433358 | 478272 | 556918 | 629156 | 710164 |
| | 40 | SUBONG | 7452 | 0.0048285 | 0.0000798 | 355816 | 392693 | 457267 | 516579 | 583092 |
| | | AP Sub-Total | 124204 | 0.0804772 | 0.0013307 | 5930457 | 6545100 | 7621357 | 8609922 | 9718514 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|---------------|---------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|---------|---------|---------|---------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| CACHAR | 5 | KALAIN AP | | | | | | | | |
| | 41 | BHAIRABPUR | 10120 | 0.0065572 | 0.0001084 | 483207 | 533287 | 620979 | 701527 | 791853 |
| | 42 | BIHARA | 7188 | 0.0046574 | 0.0000770 | 343211 | 378782 | 441067 | 498278 | 562435 |
| | 43 | BURUNGA | 8268 | 0.0053572 | 0.0000886 | 394778 | 435694 | 507338 | 573144 | 646941 |
| | 44 | GARER VITAR | 8943 | 0.0057946 | 0.0000958 | 427008 | 471264 | 548757 | 619936 | 699757 |
| | 45 | GUMRA BAZAR | 7210 | 0.0046717 | 0.0000772 | 344261 | 379941 | 442417 | 499803 | 564156 |
| | 46 | JALALPUR | 7779 | 0.0050404 | 0.0000833 | 371429 | 409925 | 477332 | 539247 | 608679 |
| | 47 | KALAIN | 9964 | 0.0064561 | 0.0001068 | 475758 | 525067 | 611407 | 690713 | 779647 |
| | 48 | KALIBARI | 6970 | 0.0045162 | 0.0000747 | 332802 | 367294 | 427690 | 483166 | 545377 |
| | 49 | KHELMA | 8546 | 0.0055373 | 0.0000916 | 408052 | 450343 | 524396 | 592416 | 668694 |
| | 50 | KURKURI | 6570 | 0.0042570 | 0.0000704 | 313703 | 346215 | 403146 | 455438 | 514079 |
| | 51 | KUSHIARKUL | 8752 | 0.0056708 | 0.0000938 | 417888 | 461199 | 537037 | 606696 | 684812 |
| | 52 | LAKHIPUR | 8846 | 0.0057317 | 0.0000948 | 422376 | 466152 | 542805 | 613212 | 692168 |
| | 53 | MOHADEBPUR | 9611 | 0.0062274 | 0.0001030 | 458903 | 506465 | 589746 | 666242 | 752026 |
| | 54 | PAIKHAN DIGARKHAL | 9898 | 0.0064133 | 0.0001060 | 472607 | 521589 | 607357 | 686137 | 774483 |
| | 55 | SEWTHI | 7769 | 0.0050339 | 0.0000832 | 370952 | 409398 | 476718 | 538553 | 607896 |
| | | AP Sub-Total | 126434 | 0.0819221 | 0.0013546 | 6036935 | 6662613 | 7758193 | 8764507 | 9893004 |
| CACHAR | 6 | KATIGORAH AP | | | | | | | | |
| | 56 | DUDHPUR - GANIRGRAM | 8948 | 0.0057978 | 0.0000959 | 427247 | 471527 | 549064 | 620283 | 700149 |
| | 57 | FULBARI | 8602 | 0.0055736 | 0.0000922 | 410726 | 453294 | 527833 | 596298 | 673075 |
| | 58 | GOBINDAPUR | 7922 | 0.0051330 | 0.0000849 | 378257 | 417461 | 486107 | 549159 | 619868 |
| | 59 | HARINAGAR | 10224 | 0.0066246 | 0.0001095 | 488173 | 538768 | 627361 | 708736 | 799991 |
| | 60 | KATIGORAH | 16170 | 0.0104772 | 0.0001732 | 772081 | 852100 | 992217 | 1120917 | 1265244 |
| | 61 | KATHIRAIL | 15777 | 0.0102226 | 0.0001690 | 753316 | 831391 | 968102 | 1093674 | 1234493 |
| | 62 | LABOURPUTA | 8781 | 0.0056896 | 0.0000941 | 419273 | 462727 | 538816 | 608706 | 687082 |
| | 63 | RAJTILA | 8267 | 0.0053566 | 0.0000886 | 394730 | 435641 | 507276 | 573075 | 646863 |
| | 64 | SHIDDESHWAR | 9314 | 0.0060349 | 0.0000998 | 444722 | 490814 | 571522 | 645654 | 728787 |
| | 65 | TARINIPUR | 7614 | 0.0049334 | 0.0000816 | 363551 | 401230 | 467207 | 527809 | 595768 |
| | | AP Sub-Total | 101619 | 0.0658434 | 0.0010887 | 4852075 | 5354953 | 6235505 | 7044311 | 7951320 |
| CACHAR | 7 | LAKHIPUR AP | | | | | | | | |
| | 66 | DEEGLI-BAHADUR | 7995 | 0.0051803 | 0.0000857 | 381743 | 421307 | 490586 | 554220 | 625580 |
| | 67 | FULERTOL | 8186 | 0.0053041 | 0.0000877 | 390863 | 431373 | 502306 | 567460 | 640525 |
| | 68 | GIRIGHAT | 8960 | 0.0058056 | 0.0000960 | 427820 | 472159 | 549800 | 621114 | 701088 |
| | 69 | LAKHINAGAR | 6762 | 0.0043814 | 0.0000724 | 322870 | 356333 | 414927 | 468747 | 529102 |
| | 70 | LAKHIPUR NOYA GRAM | 10487 | 0.0067950 | 0.0001124 | 500730 | 552627 | 643499 | 726967 | 820570 |
| | 71 | POILAPOOL | 7473 | 0.0048421 | 0.0000801 | 356819 | 393800 | 458555 | 518034 | 584735 |
| | 72 | SRIBAAR | 7598 | 0.0049231 | 0.0000814 | 362787 | 400387 | 466225 | 526700 | 594516 |
| | | AP Sub-Total | 57461 | 0.0372315 | 0.0006156 | 2743632 | 3027986 | 3525899 | 3983243 | 4496116 |
| CACHAR | 8 | NARSINGPUR AP | | | | | | | | |
| | 73 | BHAGA BAZAR | 8279 | 0.0053643 | 0.0000887 | 395303 | 436273 | 508013 | 573907 | 647802 |
| | 74 | CHANDPUR | 7570 | 0.0049049 | 0.0000811 | 361450 | 398912 | 464507 | 524759 | 592325 |
| | 75 | CHANNIGHAT | 8566 | 0.0055503 | 0.0000918 | 409007 | 451397 | 525624 | 593802 | 670259 |
| | 76 | CLEVER HOUSE | 8083 | 0.0052373 | 0.0000866 | 385945 | 425945 | 495986 | 560320 | 632466 |
| | 77 | DARBI | 7225 | 0.0046814 | 0.0000774 | 344977 | 380731 | 443338 | 500843 | 565330 |
| | 78 | DHOLAI | 7565 | 0.0049017 | 0.0000810 | 361211 | 398648 | 464201 | 524412 | 591934 |
| | 79 | JAMALPUR | 8863 | 0.0057427 | 0.0000950 | 423188 | 467048 | 543848 | 614390 | 693498 |
| | 80 | JEEVAN GRAM | 8294 | 0.0053740 | 0.0000889 | 396020 | 437064 | 508933 | 574947 | 648976 |
| | 81 | KAZIDAHAR | 8519 | 0.0055198 | 0.0000913 | 406763 | 448920 | 522740 | 590544 | 666581 |
| | 82 | NAGDIRGRAM | 8643 | 0.0056002 | 0.0000926 | 412684 | 455455 | 530348 | 599140 | 676284 |
| | 83 | NARSINGPUR | 7497 | 0.0048576 | 0.0000803 | 357965 | 395065 | 460028 | 519698 | 586613 |
| | 84 | PANIBORA | 8571 | 0.0055535 | 0.0000918 | 409246 | 451661 | 525930 | 594149 | 670650 |
| | 85 | PUTIKHAL | 8575 | 0.0055561 | 0.0000919 | 409437 | 451871 | 526176 | 594426 | 670963 |
| | 86 | RAJNAGAR | 7967 | 0.0051622 | 0.0000854 | 380406 | 419832 | 488868 | 552279 | 623389 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|---------------|-----------|--------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 87 | SAPTAGRAM | 7663 | 0.0049652 | 0.0000821 | 365891 | 403812 | 470214 | 531205 | 599602 |
| | 88 | SHEORARTOL | 8485 | 0.0054978 | 0.0000909 | 405139 | 447129 | 520653 | 588187 | 663921 |
| | | AP Sub-Total | 130365 | 0.0844692 | 0.0013967 | 6224631 | 6869763 | 7999406 | 9037007 | 10200590 |
| CACHAR | 9 | PALONGHAT AP | | | | | | | | |
| | 89 | BHUBANDAHAR | 11901 | 0.0077112 | 0.0001275 | 568246 | 627140 | 730264 | 824987 | 931210 |
| | 90 | BHUBANHIL | 7523 | 0.0048745 | 0.0000806 | 359206 | 396435 | 461623 | 521500 | 588648 |
| | 91 | DARMIKHAL | 8465 | 0.0054848 | 0.0000907 | 404184 | 446075 | 519426 | 586801 | 662356 |
| | 92 | DIDARKUSH | 9951 | 0.0064477 | 0.0001066 | 475138 | 524382 | 610609 | 689811 | 778630 |
| | 93 | GANGANAGAR | 8627 | 0.0055898 | 0.0000924 | 411920 | 454612 | 529367 | 598031 | 675032 |
| | 94 | MOHANKHAL- RAMMANIKPUR | 7799 | 0.0050533 | 0.0000836 | 372384 | 410979 | 478559 | 540633 | 610244 |
| | 95 | MONIYAR KHAL | 6591 | 0.0042706 | 0.0000706 | 314705 | 347322 | 404434 | 456893 | 515722 |
| | 96 | PALONGHAT | 9159 | 0.0059345 | 0.0000981 | 437321 | 482646 | 562011 | 634909 | 716659 |
| | 97 | UKNI | 8734 | 0.0056591 | 0.0000936 | 417029 | 460250 | 535932 | 605448 | 683404 |
| | | AP Sub-Total | 78750 | 0.0510256 | 0.0008437 | 3760133 | 4149839 | 4832227 | 5459014 | 6161903 |
| CACHAR | 10 | RAJABAZAR AP | | | | | | | | |
| | 98 | BALADHAN KANAKPUR | 7268 | 0.0047093 | 0.0000779 | 347030 | 382997 | 445976 | 503824 | 568695 |
| | 99 | BARTHAL THAILU | 8991 | 0.0058257 | 0.0000963 | 429300 | 473793 | 551702 | 623263 | 703513 |
| | 100 | DEWAN | 7233 | 0.0046866 | 0.0000775 | 345359 | 381153 | 443829 | 501397 | 565956 |
| | 101 | DIGLEE LAKHICHARA | 6544 | 0.0042401 | 0.0000701 | 312461 | 344845 | 401550 | 453635 | 512044 |
| | 102 | HARINAGAR | 9579 | 0.0062067 | 0.0001026 | 457375 | 504779 | 587783 | 664024 | 749522 |
| | 103 | JOYPUR - KAMRANGA | 8716 | 0.0056475 | 0.0000934 | 416169 | 459302 | 534828 | 604200 | 681996 |
| | 104 | JOYPUR LANGLACHARA | 8290 | 0.0053715 | 0.0000888 | 395829 | 436853 | 508688 | 574670 | 648663 |
| | 105 | KANAKPUR DOLOICHARA | 8151 | 0.0052814 | 0.0000873 | 389192 | 429528 | 500158 | 565034 | 637786 |
| | 106 | LABOC | 6453 | 0.0041812 | 0.0000691 | 308116 | 340050 | 395966 | 447327 | 504924 |
| | 107 | NARAYANPUR | 7360 | 0.0047689 | 0.0000789 | 351423 | 387845 | 451621 | 510201 | 575893 |
| | | AP Sub-Total | 78585 | 0.0509187 | 0.0008419 | 3752254 | 4141144 | 4822102 | 5447576 | 6148992 |
| CACHAR | 11 | SALCHAPRA AP | | | | | | | | |
| | 108 | BARJATRAPUR | 7302 | 0.0047313 | 0.0000782 | 348654 | 384789 | 448062 | 506181 | 571355 |
| | 109 | BHANGARPAR | 7455 | 0.0048304 | 0.0000799 | 355959 | 392851 | 457451 | 516787 | 583327 |
| | 110 | BURIBAIL | 7195 | 0.0046620 | 0.0000771 | 343545 | 379150 | 441497 | 498763 | 562983 |
| | 111 | KRISHNAPUR BHAIKAB NAGAR | 7110 | 0.0046069 | 0.0000762 | 339486 | 374671 | 436281 | 492871 | 556332 |
| | 112 | KUMARPARA-NIZ-JOYNAGAR | 9501 | 0.0061561 | 0.0001018 | 453651 | 500668 | 582997 | 658617 | 743419 |
| | 113 | RAJNAGAR | 7798 | 0.0050527 | 0.0000835 | 372337 | 410926 | 478498 | 540564 | 610165 |
| | 114 | SALCHAPRA | 7546 | 0.0048894 | 0.0000808 | 360304 | 397647 | 463035 | 523095 | 590447 |
| | 115 | SRIKUNA | 9005 | 0.0058347 | 0.0000965 | 429968 | 474531 | 552561 | 624234 | 704609 |
| | | AP Sub-Total | 62912 | 0.0407634 | 0.0006740 | 3003904 | 3315234 | 3860381 | 4361111 | 4922637 |
| CACHAR | 12 | SILCHAR AP | | | | | | | | |
| | 116 | AMBIKAPUR | 24842 | 0.0160962 | 0.0002661 | 1186149 | 1309083 | 1524345 | 1722068 | 1943797 |
| | 117 | BAGADAHAR BARJURAI | 10230 | 0.0066285 | 0.0001096 | 488459 | 539084 | 627729 | 709152 | 800461 |
| | 118 | BERENGA | 8332 | 0.0053987 | 0.0000893 | 397834 | 439066 | 511265 | 577581 | 651949 |
| | 119 | GUNGUR PURBA | 21264 | 0.0137779 | 0.0002278 | 1015307 | 1120536 | 1304793 | 1474038 | 1663831 |
| | 120 | KANAKPUR*** | 18732 | 0.0121373 | 0.0002007 | 894410 | 987108 | 1149426 | 1298517 | 1465711 |
| | 121 | MADHURBOND*** | 23315 | 0.0151068 | 0.0002498 | 1113238 | 1228616 | 1430646 | 1616215 | 1824315 |
| | 122 | MEHERPUR* | 31527 | 0.0204277 | 0.0003378 | 1505342 | 1661359 | 1934547 | 2185477 | 2466874 |
| | 123 | NIYAIRGRAM BAGPUR | 11257 | 0.0072939 | 0.0001206 | 537496 | 593203 | 690748 | 780344 | 880820 |
| | 124 | RAMNAGAR - TARAPUR** | 16188 | 0.0104889 | 0.0001734 | 772940 | 853049 | 993322 | 1122165 | 1266653 |
| | 125 | TARAPUR | 28397 | 0.0183997 | 0.0003042 | 1355892 | 1496419 | 1742486 | 1968503 | 2221963 |
| | 126 | THUPKHANA | 14870 | 0.0096349 | 0.0001593 | 710009 | 783595 | 912447 | 1030800 | 1163524 |
| | 127 | VAJANTHIPUR | 11309 | 0.0073276 | 0.0001212 | 539979 | 595943 | 693938 | 783949 | 884888 |
| | | AP Sub-Total | 220263 | 0.1427180 | 0.0023598 | 10517055 | 11607061 | 13515692 | 15268810 | 17234784 |
| CACHAR | 13 | SONAI AP | | | | | | | | |
| | 128 | DAKSHIN KRISHNAPUR | 8948 | 0.0057978 | 0.0000959 | 427247 | 471527 | 549064 | 620283 | 700149 |
| | 129 | DAKSHIN MOHANPUR | 9177 | 0.0059462 | 0.0000983 | 438181 | 483595 | 563115 | 636157 | 718067 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|------------------|-----------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|------------------|------------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 130 | DAKSHIN SAYEEDPUR | 10493 | 0.0067989 | 0.0001124 | 501017 | 552943 | 643867 | 727383 | 821039 |
| | 131 | HATHIKHAL | 9187 | 0.0059527 | 0.0000984 | 438658 | 484122 | 563729 | 636850 | 718850 |
| | 132 | KACHUDARAM | 9281 | 0.0060136 | 0.0000994 | 443147 | 489075 | 569497 | 643366 | 726205 |
| | 133 | NUTUN RAMNAGAR | 8979 | 0.0058179 | 0.0000962 | 428727 | 473161 | 550966 | 622432 | 702574 |
| | 134 | RANGIRGHAT | 9842 | 0.0063771 | 0.0001054 | 469933 | 518638 | 603921 | 682255 | 770101 |
| | 135 | SAIDPUR | 8855 | 0.0057375 | 0.0000949 | 422806 | 466626 | 543357 | 613836 | 692872 |
| | 136 | SATKORAKANDI | 8980 | 0.0058185 | 0.0000962 | 428774 | 473213 | 551027 | 622501 | 702653 |
| | 137 | SILDHUBI | 10456 | 0.0067749 | 0.0001120 | 499250 | 550993 | 641597 | 724818 | 818144 |
| | 138 | SONABARIGHAT | 9191 | 0.0059553 | 0.0000985 | 438849 | 484332 | 563975 | 637128 | 719163 |
| | 139 | SUNDARI | 9332 | 0.0060466 | 0.0001000 | 445582 | 491763 | 572627 | 646902 | 730195 |
| | 140 | SWADHIN BAZAR | 9313 | 0.0060343 | 0.0000998 | 444674 | 490761 | 571461 | 645585 | 728709 |
| | 141 | UTTAR KRISHNAPUR* | 27198 | 0.0176228 | 0.0002914 | 1298642 | 1433236 | 1668913 | 1885387 | 2128145 |
| | | AP Sub-Total | 149232 | 0.0966939 | 0.0015988 | 7125487 | 7863985 | 9157115 | 10344883 | 11676865 |
| CACHAR | 14 | TAPANG AP | | | | | | | | |
| | 142 | BARASANGAN | 8286 | 0.0053689 | 0.0000888 | 395638 | 436642 | 508442 | 574392 | 648350 |
| | 143 | CHENGKURI | 6446 | 0.0041766 | 0.0000691 | 307782 | 339681 | 395537 | 446842 | 504376 |
| | 144 | DIGAR SRIKONA ALOMBAG | 9043 | 0.0058594 | 0.0000969 | 431783 | 476533 | 554893 | 626868 | 707582 |
| | 145 | INDRAGARH | 8202 | 0.0053144 | 0.0000879 | 391627 | 432216 | 503288 | 568569 | 641777 |
| | 146 | KATHAL | 7674 | 0.0049723 | 0.0000822 | 366416 | 404392 | 470889 | 531968 | 600463 |
| | 147 | ROSEKANDI | 7441 | 0.0048213 | 0.0000797 | 355291 | 392114 | 456592 | 515816 | 582231 |
| | 148 | TAPANG | 8722 | 0.0056514 | 0.0000934 | 416456 | 459618 | 535196 | 604616 | 682465 |
| | | AP Sub-Total | 55814 | 0.0361643 | 0.0005980 | 2664991 | 2941195 | 3424837 | 3869072 | 4367244 |
| CACHAR | 15 | UDHARBOND AP | | | | | | | | |
| | 149 | ARKATIPUR | 7722 | 0.0050034 | 0.0000827 | 368708 | 406921 | 473834 | 535295 | 604219 |
| | 150 | DAYAPUR | 8756 | 0.0056734 | 0.0000938 | 418079 | 461409 | 537282 | 606973 | 685125 |
| | 151 | GOSAIPIUR-DURGANAGAR | 8266 | 0.0053559 | 0.0000886 | 394683 | 435588 | 507215 | 573006 | 646785 |
| | 152 | KASHIPUR | 7198 | 0.0046639 | 0.0000771 | 343688 | 379308 | 441681 | 498971 | 563218 |
| | 153 | KHASHPUR | 8278 | 0.0053637 | 0.0000887 | 395256 | 436221 | 507951 | 573838 | 647724 |
| | 154 | KUMBHA | 9118 | 0.0059080 | 0.0000977 | 435364 | 480486 | 559495 | 632067 | 713451 |
| | 155 | LARSING | 9656 | 0.0062565 | 0.0001035 | 461052 | 508836 | 592508 | 669362 | 755547 |
| | 156 | MADHURA | 9882 | 0.0064030 | 0.0001059 | 471843 | 520746 | 606375 | 685028 | 773231 |
| | 157 | MAJHARGRAM | 7197 | 0.0046633 | 0.0000771 | 343640 | 379256 | 441619 | 498902 | 563139 |
| | 158 | PANGRAM | 9107 | 0.0059008 | 0.0000976 | 434838 | 479906 | 558820 | 631305 | 712590 |
| | 159 | RONGPUR | 11675 | 0.0075647 | 0.0001251 | 557455 | 615230 | 716397 | 809320 | 913527 |
| | 160 | SALGANGA | 9780 | 0.0063369 | 0.0001048 | 466973 | 515371 | 600117 | 677958 | 765250 |
| | 161 | TIKALPAR | 7228 | 0.0046833 | 0.0000774 | 345120 | 380889 | 443522 | 501051 | 565565 |
| | 162 | UDHARBOND* | 25962 | 0.0168219 | 0.0002781 | 1239626 | 1368103 | 1593070 | 1799707 | 2031433 |
| | | AP Sub-Total | 139825 | 0.0905987 | 0.0014980 | 6676325 | 7368270 | 8579887 | 9692782 | 10940801 |
| | | CACHAR ZP | 1543344 | 1.0000000 | 0.0165349 | 73691153 | 81328630 | 94702068 | 106985856 | 120761093 |
| CHARAIDEO | 1 | LAKWA AP | | | | | | | | |
| | 1 | CHALLAPATHER | 9724 | 0.0236666 | 0.0001318 | 587263 | 648128 | 754704 | 852596 | 962374 |
| | 2 | CHARAIDEO | 10984 | 0.0267333 | 0.0001488 | 663358 | 732110 | 852496 | 963073 | 1087075 |
| | 3 | HOLLOWPHUKON | 8490 | 0.0206633 | 0.0001150 | 512738 | 565879 | 658930 | 744400 | 840247 |
| | 4 | NIMANAGARH | 10271 | 0.0249979 | 0.0001392 | 620298 | 684586 | 797158 | 900557 | 1016511 |
| | | AP Sub-Total | 39469 | 0.10 | 0.00 | 2383656 | 2630702 | 3063287 | 3460625 | 3906207 |
| CHARAIDEO | 2 | MAHMORA AP | | | | | | | | |
| | 5 | BHARALIPUKHURI | 11354 | 0.0276338 | 0.0001539 | 685703 | 756771 | 881212 | 995514 | 1123694 |
| | 6 | BORDOBA | 17525 | 0.0426530 | 0.0002375 | 1058389 | 1168083 | 1360159 | 1536585 | 1734432 |
| | 7 | DESANGPANI | 8627 | 0.0209967 | 0.0001169 | 521011 | 575010 | 669563 | 756412 | 853805 |
| | 8 | DOBA | 10081 | 0.0245355 | 0.0001366 | 608823 | 671922 | 782411 | 883898 | 997706 |
| | 9 | KAKOTIBARI | 11394 | 0.0277311 | 0.0001544 | 688119 | 759437 | 884317 | 999021 | 1127653 |
| | 10 | KHOOMTAI | 16163 | 0.0393381 | 0.0002190 | 976134 | 1077302 | 1254451 | 1417165 | 1599636 |
| | 11 | MILON | 14320 | 0.0348525 | 0.0001941 | 864829 | 954462 | 1111411 | 1255572 | 1417236 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|------------------|----------|----------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 12 | NIZKHALOIGUGURA | 9639 | 0.0234597 | 0.0001306 | 582129 | 642462 | 748107 | 845144 | 953962 |
| | 13 | SARBUDOI | 7488 | 0.0182246 | 0.0001015 | 452224 | 499093 | 581162 | 656545 | 741080 |
| | 14 | SEPON | 9143 | 0.0222526 | 0.0001239 | 552174 | 609403 | 709611 | 801654 | 904873 |
| | 15 | UDOIPUR | 11494 | 0.0279745 | 0.0001558 | 694159 | 766102 | 892078 | 1007789 | 1137550 |
| | | AP Sub-Total | 127228 | 0.31 | 0.00 | 7683696 | 8480047 | 9874481 | 11155298 | 12591627 |
| CHARAIDEO | 3 | SAPEKHATI AP | | | | | | | | |
| | 16 | AHUKHAT | 11458 | 0.0278869 | 0.0001553 | 691984 | 763703 | 889284 | 1004633 | 1133987 |
| | 17 | BARAGURI | 8109 | 0.0197360 | 0.0001099 | 489728 | 540484 | 629360 | 710994 | 802540 |
| | 18 | BENGENABARI | 11451 | 0.0278699 | 0.0001552 | 691562 | 763236 | 888741 | 1004019 | 1133294 |
| | 19 | BHUYANKHAT | 6974 | 0.0169736 | 0.0000945 | 421182 | 464834 | 541269 | 611477 | 690210 |
| | 20 | BORHAT | 13469 | 0.0327813 | 0.0001825 | 813435 | 897741 | 1045363 | 1180956 | 1333013 |
| | 21 | HARIDEV | 13318 | 0.0324138 | 0.0001805 | 804316 | 887676 | 1033643 | 1167717 | 1318069 |
| | 22 | LONGPATIA | 9842 | 0.0239538 | 0.0001334 | 594389 | 655993 | 763862 | 862942 | 974053 |
| | 23 | MILONJYOTI | 8692 | 0.0211549 | 0.0001178 | 524937 | 579342 | 674608 | 762111 | 860238 |
| | 24 | NAHARPUKHURI | 12029 | 0.0292766 | 0.0001630 | 726469 | 801761 | 933601 | 1054698 | 1190498 |
| | 25 | PURBANCHAL | 12925 | 0.0314573 | 0.0001751 | 780581 | 861482 | 1003141 | 1133259 | 1279174 |
| | 26 | RAHAN | 5053 | 0.0122982 | 0.0000685 | 305166 | 336794 | 392176 | 443045 | 500090 |
| | 27 | SAPEKHATI | 12515 | 0.0304595 | 0.0001696 | 755820 | 834154 | 971320 | 1097310 | 1238597 |
| | 28 | SARUPATHER | 10016 | 0.0243773 | 0.0001357 | 604897 | 667590 | 777367 | 878199 | 991273 |
| | 29 | SONALI | 7529 | 0.0183244 | 0.0001020 | 454700 | 501826 | 584344 | 660140 | 745138 |
| | 30 | UDOISHREE | 9610 | 0.0233892 | 0.0001302 | 580378 | 640529 | 745856 | 842601 | 951092 |
| | | AP Sub-Total | 152990 | 0.37 | 0.00 | 9239543 | 10197145 | 11873934 | 13414100 | 15141266 |
| CHARAIDEO | 4 | SONARI AP | | | | | | | | |
| | 31 | ABHOIPUR | 13187 | 0.0320950 | 0.0001787 | 796404 | 878945 | 1023476 | 1156231 | 1305104 |
| | 32 | BHOJU | 12020 | 0.0292547 | 0.0001629 | 725925 | 801161 | 932902 | 1053909 | 1189607 |
| | 33 | RAJAPUKHURI | 16157 | 0.0393235 | 0.0002189 | 975772 | 1076902 | 1253985 | 1416639 | 1599042 |
| | 34 | SONARI | 13623 | 0.0331562 | 0.0001846 | 822735 | 908005 | 1057315 | 1194459 | 1348255 |
| | 35 | SUFFRY | 11054 | 0.0269036 | 0.0001498 | 667586 | 736775 | 857928 | 969210 | 1094003 |
| | 36 | TOWKAK | 25146 | 0.0612012 | 0.0003408 | 1518645 | 1676040 | 1951643 | 2204791 | 2488674 |
| | | AP Sub-Total | 91187 | 0.22 | 0.00 | 5507067 | 6077829 | 7077249 | 7995238 | 9024686 |
| | | CHARAIDEO ZP | 410874 | 1.00 | 0.01 | 24813963 | 27385724 | 31888951 | 36025261 | 40663786 |
| DARRANG | 1 | BECHIMARI AP | | | | | | | | |
| | 1 | BALIGAON | 15586 | 0.0176310 | 0.0001910 | 851243 | 939468 | 1093951 | 1235847 | 1394972 |
| | 2 | BARJHAR | 8025 | 0.0090780 | 0.0000983 | 438293 | 483718 | 563259 | 636319 | 718250 |
| | 3 | BECHIMARI | 16027 | 0.0181299 | 0.0001964 | 875329 | 966050 | 1124904 | 1270815 | 1434442 |
| | 4 | CHAKARABASTI KHOIRAKATA | 12857 | 0.0145440 | 0.0001576 | 702197 | 774973 | 902408 | 1019459 | 1150722 |
| | 5 | DAIPAM | 12795 | 0.0144738 | 0.0001568 | 698810 | 771236 | 898056 | 1014543 | 1145173 |
| | 6 | DALGAON | 11970 | 0.0135406 | 0.0001467 | 653752 | 721508 | 840151 | 949127 | 1071334 |
| | 7 | LALPOOL | 14836 | 0.0167826 | 0.0001818 | 810281 | 894260 | 1041310 | 1176378 | 1327846 |
| | 8 | NO. 5 BARUAJHAR | 16296 | 0.0184342 | 0.0001997 | 890021 | 982264 | 1143784 | 1292144 | 1458518 |
| | | AP Sub-Total | 108392 | 0.1226140 | 0.0013283 | 5919926 | 6533477 | 7607823 | 8594632 | 9701256 |
| DARRANG | 2 | DOLGAON SIALMARI AP | | | | | | | | |
| | 9 | ARIMARI | 14196 | 0.0160586 | 0.0001740 | 775327 | 855683 | 996390 | 1125631 | 1270565 |
| | 10 | BARUAJHAR | 16562 | 0.0187351 | 0.0002030 | 904548 | 998297 | 1162454 | 1313236 | 1482325 |
| | 11 | BAHABARI | 18514 | 0.0209432 | 0.0002269 | 1011159 | 1115957 | 1299462 | 1468014 | 1657032 |
| | 12 | BIHUDIA | 18351 | 0.0207588 | 0.0002249 | 1002256 | 1106132 | 1288021 | 1455090 | 1642444 |
| | 13 | FAKIRPARA | 19452 | 0.0220043 | 0.0002384 | 1062388 | 1172496 | 1365298 | 1542390 | 1740985 |
| | 14 | GALANDI | 13812 | 0.0156243 | 0.0001693 | 754355 | 832537 | 969437 | 1095183 | 1236196 |
| | 15 | KALYAN | 16165 | 0.0182860 | 0.0001981 | 882866 | 974368 | 1134590 | 1281757 | 1446793 |
| | 16 | KOPATI | 15715 | 0.0177769 | 0.0001926 | 858289 | 947243 | 1103005 | 1246076 | 1406517 |
| | 17 | SHYAMPUR | 18577 | 0.0210145 | 0.0002277 | 1014599 | 1119754 | 1303883 | 1473010 | 1662671 |
| | 18 | SILBORI | 15510 | 0.0175451 | 0.0001901 | 847093 | 934887 | 1088617 | 1229821 | 1388170 |
| | | AP Sub-Total | 166854 | 0.1887467 | 0.0020448 | 9112880 | 10057355 | 11711156 | 13230208 | 14933698 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|---------------|---------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|----------|----------|----------|----------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| DARRANG | 3 | KALAIGAON AP | | | | | | | | |
| | 19 | BARBAGAN | 8973 | 0.0101503 | 0.0001100 | 490068 | 540860 | 629797 | 711488 | 803098 |
| | 20 | BHEBHERIBIL | 11399 | 0.0128947 | 0.0001397 | 622567 | 687090 | 800074 | 903851 | 1020229 |
| | 21 | BHURARGARH | 6865 | 0.0077657 | 0.0000841 | 374938 | 413797 | 481841 | 544340 | 614428 |
| | 22 | LAKHIMPUR | 7849 | 0.0088789 | 0.0000962 | 428680 | 473109 | 550906 | 622364 | 702498 |
| | 23 | NAMKHOLA | 8398 | 0.0094999 | 0.0001029 | 458664 | 506201 | 589439 | 665895 | 751634 |
| | 24 | OUTOLA | 8396 | 0.0094976 | 0.0001029 | 458555 | 506080 | 589299 | 665737 | 751455 |
| | 25 | PANBARI | 10524 | 0.0119048 | 0.0001290 | 574778 | 634349 | 738659 | 834470 | 941915 |
| | 26 | RAJAPUKHURI | 10544 | 0.0119275 | 0.0001292 | 575870 | 635554 | 740063 | 836056 | 943705 |
| | 27 | SHYAMTILA | 12916 | 0.0146107 | 0.0001583 | 705419 | 778530 | 906549 | 1024137 | 1156002 |
| | 28 | TENGABARI | 8506 | 0.0096221 | 0.0001042 | 464563 | 512711 | 597020 | 674459 | 761300 |
| | | AP Sub-Total | 94370 | 0.1067522 | 0.0011565 | 5154102 | 5688282 | 6623646 | 7482798 | 8446265 |
| DARRANG | 4 | PACHIM MANGALDAI AP | | | | | | | | |
| | 29 | AULACHOWKA | 8145 | 0.0092137 | 0.0000998 | 444846 | 490951 | 571682 | 645834 | 728990 |
| | 30 | CHAMUAPARA | 9085 | 0.0102770 | 0.0001113 | 496185 | 547611 | 637658 | 720369 | 813122 |
| | 31 | CHAPAI (Partly) | 11204 | 0.0126741 | 0.0001373 | 611916 | 675337 | 786387 | 888389 | 1002776 |
| | 32 | DAHI | 7155 | 0.0080938 | 0.0000877 | 390777 | 431277 | 502195 | 567335 | 640384 |
| | 33 | JALJALI | 8073 | 0.0091322 | 0.0000989 | 440914 | 486611 | 566628 | 640125 | 722546 |
| | 34 | JANARAM CHOWKA | 8445 | 0.0095531 | 0.0001035 | 461231 | 509034 | 592738 | 669622 | 755841 |
| | 35 | NAGARBAHI | 7446 | 0.0084230 | 0.0000912 | 406670 | 448818 | 522620 | 590409 | 666429 |
| | 36 | RAMHARI | 7837 | 0.0088653 | 0.0000960 | 428025 | 472386 | 550064 | 621412 | 701424 |
| | 37 | RANGAMATI | 10998 | 0.0124410 | 0.0001348 | 600666 | 662920 | 771928 | 872055 | 984338 |
| | 38 | ROWMARI | 8600 | 0.0097284 | 0.0001054 | 469697 | 518377 | 603617 | 681912 | 769714 |
| | 39 | UPAHUPARA | 8701 | 0.0098426 | 0.0001066 | 475213 | 524465 | 610706 | 689921 | 778753 |
| | | AP Sub-Total | 95689 | 0.1082443 | 0.0011726 | 5226140 | 5767786 | 6716224 | 7587384 | 8564317 |
| DARRANG | 5 | PUB MANGALDAI AP | | | | | | | | |
| | 40 | ABHAYPUKHURI | 8985 | 0.0101639 | 0.0001101 | 490724 | 541583 | 630640 | 712440 | 804172 |
| | 41 | BALABARI | 12647 | 0.0143064 | 0.0001550 | 690727 | 762315 | 887668 | 1002808 | 1131927 |
| | 42 | BANDIA | 19694 | 0.0222780 | 0.0002413 | 1075605 | 1187083 | 1382283 | 1561579 | 1762644 |
| | 43 | CHAULKHOWA | 11840 | 0.0133935 | 0.0001451 | 646652 | 713672 | 831026 | 938819 | 1059699 |
| | 44 | CHERPUR | 11677 | 0.0132091 | 0.0001431 | 637750 | 703847 | 819586 | 925894 | 1045110 |
| | 45 | DHULA | 28232 | 0.0319363 | 0.0003460 | 1541916 | 1701723 | 1981549 | 2238575 | 2526809 |
| | 46 | KHATANIAPARA | 12864 | 0.0145519 | 0.0001576 | 702579 | 775395 | 902899 | 1020014 | 1151348 |
| | 47 | MOAMARI* | 31143 | 0.0352292 | 0.0003817 | 1700903 | 1877187 | 2185866 | 2469395 | 2787348 |
| | 48 | ONDALAJHAR | 14142 | 0.0159976 | 0.0001733 | 772378 | 852429 | 992599 | 1121349 | 1265731 |
| | 49 | OJHAGAON | 19922 | 0.0225359 | 0.0002441 | 1088058 | 1200826 | 1398286 | 1579658 | 1783051 |
| | 50 | PUTHIMARI | 17735 | 0.0200620 | 0.0002173 | 968613 | 1069002 | 1244785 | 1406246 | 1587311 |
| | | AP Sub-Total | 188881 | 0.2136639 | 0.0023147 | 10315905 | 11385063 | 13257189 | 14976776 | 16905149 |
| DARRANG | 6 | SIPAJHAR AP | | | | | | | | |
| | 51 | BARAMPUR | 7994 | 0.0090429 | 0.0000980 | 436599 | 481849 | 561083 | 633861 | 715476 |
| | 52 | BAZNAPATHAR | 18064 | 0.0204342 | 0.0002214 | 986582 | 1088832 | 1267877 | 1432333 | 1616757 |
| | 53 | BONMAJHA | 8741 | 0.0098879 | 0.0001071 | 477398 | 526876 | 613514 | 693092 | 782333 |
| | 54 | BORDOULGURI | 8673 | 0.0098110 | 0.0001063 | 473684 | 522777 | 608741 | 687701 | 776247 |
| | 55 | BURHA | 12466 | 0.0141017 | 0.0001528 | 680842 | 751405 | 874964 | 988456 | 1115727 |
| | 56 | BURHINAGAR | 8394 | 0.0094954 | 0.0001029 | 458446 | 505960 | 589158 | 665578 | 751276 |
| | 57 | BYASPARA | 6352 | 0.0071854 | 0.0000778 | 346920 | 382876 | 445834 | 503664 | 568514 |
| | 58 | CHENGELIAJHAR | 7987 | 0.0090350 | 0.0000979 | 436217 | 481427 | 560592 | 633306 | 714849 |
| | 59 | DEOMOMOI | 8437 | 0.0095440 | 0.0001034 | 460794 | 508552 | 592177 | 668988 | 755125 |
| | 60 | DEVANANDA | 7654 | 0.0086583 | 0.0000938 | 418030 | 461355 | 537219 | 606902 | 685045 |
| | 61 | DIPILA | 7967 | 0.0090123 | 0.0000976 | 435125 | 480222 | 559188 | 631720 | 713059 |
| | 62 | DUMUNICHOWKI | 8446 | 0.0095542 | 0.0001035 | 461286 | 509094 | 592808 | 669701 | 755930 |
| | 63 | DUNI | 9368 | 0.0105972 | 0.0001148 | 511642 | 564669 | 657522 | 742809 | 838451 |
| | 64 | GANESHKUWARI | 8809 | 0.0099648 | 0.0001080 | 481111 | 530975 | 618287 | 698484 | 788419 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|----------------|----------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 65 | GARUKHURI | 7954 | 0.0089976 | 0.0000975 | 434415 | 479438 | 558276 | 630690 | 711896 |
| | 66 | GHORABANDHA | 7994 | 0.0090429 | 0.0000980 | 436599 | 481849 | 561083 | 633861 | 715476 |
| | 67 | HAZARIKAPARA | 7284 | 0.0082397 | 0.0000893 | 397822 | 439053 | 511250 | 577564 | 651930 |
| | 68 | KURUA | 7770 | 0.0087895 | 0.0000952 | 424365 | 468347 | 545361 | 616100 | 695427 |
| | 69 | LOKRAI | 9307 | 0.0105282 | 0.0001141 | 508310 | 560992 | 653240 | 737972 | 832991 |
| | 70 | MAROI | 9294 | 0.0105135 | 0.0001139 | 507600 | 560209 | 652328 | 736941 | 831828 |
| | 71 | PATHARIGHAT | 6459 | 0.0073065 | 0.0000792 | 352764 | 389325 | 453345 | 512148 | 578091 |
| | 72 | SANOWA | 19040 | 0.0215382 | 0.0002333 | 1039887 | 1147662 | 1336380 | 1509722 | 1704110 |
| | 73 | SARABARI | 8402 | 0.0095044 | 0.0001030 | 458883 | 506442 | 589720 | 666212 | 751992 |
| | 74 | SIPAJHAR | 8234 | 0.0093144 | 0.0001009 | 449707 | 496316 | 577928 | 652891 | 736956 |
| | 75 | TURAI | 8734 | 0.0098800 | 0.0001070 | 477015 | 526454 | 613022 | 692537 | 781707 |
| | | AP Sub-Total | 229824 | 0.2599790 | 0.0028164 | 12552043 | 13852958 | 16130898 | 18223234 | 20569612 |
| | | DARRANG ZP | 884010 | 1.0000000 | 0.0108334 | 48280996 | 53284921 | 62046936 | 70095032 | 79120297 |
| DHEMAJI | 1 | BORDOLONI AP | | | | | | | | |
| | 1 | BHEBELI | 7056 | 0.0111272 | 0.0001300 | 579555 | 639621 | 744799 | 841406 | 949744 |
| | 2 | BORBAM | 5803 | 0.0091512 | 0.0001069 | 476638 | 526038 | 612538 | 691990 | 781089 |
| | 3 | BORDOLONI | 7768 | 0.0122500 | 0.0001432 | 638036 | 704163 | 819954 | 926310 | 1045580 |
| | 4 | GOGAMUKHA | 12953 | 0.0204267 | 0.0002387 | 1063914 | 1174180 | 1367259 | 1544605 | 1743485 |
| | 5 | JOYRAMPUR | 5916 | 0.0093294 | 0.0001090 | 485920 | 536281 | 624465 | 705465 | 796299 |
| | 6 | KACHUTOLI | 16824 | 0.0265312 | 0.0003101 | 1381864 | 1525083 | 1775863 | 2006210 | 2264525 |
| | 7 | LATAK | 8376 | 0.0132088 | 0.0001544 | 687975 | 759278 | 884132 | 998812 | 1127417 |
| | 8 | MADHYA MINGMANG | 6635 | 0.0104633 | 0.0001223 | 544976 | 601458 | 700360 | 791203 | 893077 |
| | 9 | MICHAMARI | 6616 | 0.0104333 | 0.0001219 | 543415 | 599736 | 698354 | 788938 | 890519 |
| | 10 | MINGMANG | 11640 | 0.0183561 | 0.0002145 | 956069 | 1055157 | 1228664 | 1388034 | 1566754 |
| | 11 | NAHARBARI | 9365 | 0.0147685 | 0.0001726 | 769208 | 848930 | 988526 | 1116747 | 1260537 |
| | 12 | NALBARI | 6701 | 0.0105674 | 0.0001235 | 550397 | 607441 | 707326 | 799074 | 901960 |
| | 13 | UKHAMATI | 7418 | 0.0116981 | 0.0001367 | 609289 | 672436 | 783010 | 884574 | 998469 |
| | | AP Sub-Total | 113071 | 0.1783111 | 0.0020839 | 9287256 | 10249803 | 11935250 | 13483369 | 15219455 |
| DHEMAJI | 2 | DHEMAJI AP | | | | | | | | |
| | 14 | AJUHA | 4641 | 0.0073188 | 0.0000855 | 381195 | 420703 | 489882 | 553425 | 624683 |
| | 15 | ARADHOL | 6212 | 0.0097962 | 0.0001145 | 510232 | 563113 | 655710 | 740762 | 836141 |
| | 16 | BATGHORIA | 6338 | 0.0099949 | 0.0001168 | 520581 | 574535 | 669010 | 755787 | 853100 |
| | 17 | BISHNUPUR | 7696 | 0.0121365 | 0.0001418 | 632122 | 697637 | 812354 | 917724 | 1035888 |
| | 18 | CHAMARAJAN | 6161 | 0.0097158 | 0.0001135 | 506043 | 558490 | 650327 | 734680 | 829276 |
| | 19 | DAKHIN DHEMAJI | 7095 | 0.0111887 | 0.0001308 | 582758 | 643157 | 748915 | 846057 | 954993 |
| | 20 | GHUGUHA | 7306 | 0.0115214 | 0.0001346 | 600089 | 662284 | 771187 | 871218 | 983394 |
| | 21 | GOHAINGAON | 9048 | 0.0142685 | 0.0001668 | 743171 | 820195 | 955065 | 1078946 | 1217869 |
| | 22 | HATIGORH | 6053 | 0.0095455 | 0.0001116 | 497172 | 548700 | 638927 | 721802 | 814739 |
| | 23 | JIADHOL | 9532 | 0.0150318 | 0.0001757 | 782925 | 864069 | 1006154 | 1136662 | 1283015 |
| | 24 | KHUBALIYA | 6020 | 0.0094934 | 0.0001109 | 494462 | 545709 | 635443 | 717866 | 810297 |
| | 25 | LAKHIPATHAR | 10365 | 0.0163454 | 0.0001910 | 851345 | 939580 | 1094081 | 1235994 | 1395138 |
| | 26 | MORIDHOL | 8952 | 0.0141172 | 0.0001650 | 735286 | 811492 | 944932 | 1067498 | 1204947 |
| | 27 | NARUATHAN | 6404 | 0.0100990 | 0.0001180 | 526002 | 580518 | 675977 | 763657 | 861984 |
| | 28 | UTTAR DHEMAJI | 11222 | 0.0176969 | 0.0002068 | 921736 | 1017266 | 1184542 | 1338189 | 1510491 |
| | | AP Sub-Total | 113045 | 0.1782701 | 0.0020834 | 9285120 | 10247446 | 11932505 | 13480269 | 15215955 |
| DHEMAJI | 3 | MACHKHOWA AP | | | | | | | | |
| | 29 | BENGENAGORAH | 6704 | 0.0105721 | 0.0001236 | 550643 | 607713 | 707643 | 799431 | 902364 |
| | 30 | JORKOTA | 8213 | 0.0129518 | 0.0001514 | 674587 | 744502 | 866926 | 979375 | 1105477 |
| | 31 | MACHKHOWA | 4344 | 0.0068504 | 0.0000801 | 356801 | 393780 | 458532 | 518009 | 584706 |
| | 32 | PUB-MACHKHOWA | 4426 | 0.0069797 | 0.0000816 | 363536 | 401214 | 467188 | 527787 | 595743 |
| | 33 | SISSIMUKH | 5888 | 0.0092853 | 0.0001085 | 483620 | 533743 | 621510 | 702126 | 792530 |
| | | AP Sub-Total | 29575 | 0.0466393 | 0.0005451 | 2429187 | 2680952 | 3121800 | 3526728 | 3980821 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|---------------|---------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|----------|----------|----------|----------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| DHEMAJI | 4 | MURKONGSELEK AP | | | | | | | | |
| | 34 | BAHIR JONAI | 11256 | 0.0177505 | 0.0002074 | 924528 | 1020348 | 1188131 | 1342243 | 1515067 |
| | 35 | DEKAPAM | 11792 | 0.0185958 | 0.0002173 | 968554 | 1068936 | 1244709 | 1406160 | 1587213 |
| | 36 | GALISHIKARI | 9916 | 0.0156374 | 0.0001828 | 814465 | 898878 | 1046687 | 1182452 | 1334702 |
| | 37 | JONAI* | 11619 | 0.0183230 | 0.0002141 | 954344 | 1053254 | 1226448 | 1385530 | 1563927 |
| | 38 | KEMUJELEM | 13752 | 0.0216867 | 0.0002534 | 1129541 | 1246609 | 1451597 | 1639884 | 1851031 |
| | 39 | LIEMEKURI | 12317 | 0.0194237 | 0.0002270 | 1011675 | 1116527 | 1300125 | 1468764 | 1657879 |
| | 40 | MISSAMORA | 10796 | 0.0170251 | 0.0001990 | 886746 | 978649 | 1139576 | 1287390 | 1453151 |
| | 41 | RAJAKHANA | 10968 | 0.0172964 | 0.0002021 | 900873 | 994241 | 1157731 | 1307900 | 1476302 |
| | 42 | RAMDHON DIKHARI | 10418 | 0.0164290 | 0.0001920 | 855698 | 944384 | 1099676 | 1242314 | 1402272 |
| | 43 | RAYANG BIJOYPUR | 10479 | 0.0165252 | 0.0001931 | 860708 | 949914 | 1106115 | 1249589 | 1410482 |
| | 44 | SIGA | 7947 | 0.0125323 | 0.0001465 | 652739 | 720390 | 838848 | 947655 | 1069673 |
| | 45 | SILLE | 9472 | 0.0149372 | 0.0001746 | 777997 | 858630 | 999820 | 1129507 | 1274939 |
| | 46 | SIMEN CHAPORI | 13656 | 0.0215353 | 0.0002517 | 1121656 | 1237906 | 1441464 | 1628436 | 1838109 |
| | 47 | SOMKRONG | 13587 | 0.0214265 | 0.0002504 | 1115989 | 1231652 | 1434181 | 1620208 | 1828822 |
| | 48 | TELEM | 12088 | 0.0190626 | 0.0002228 | 992866 | 1095768 | 1275953 | 1441457 | 1627055 |
| | | AP Sub-Total | 170063 | 0.2681866 | 0.0031342 | 13968379 | 15416085 | 17951061 | 20279490 | 22890627 |
| DHEMAJI | 5 | SISSIBORGAON AP | | | | | | | | |
| | 49 | AKAJAN | 10971 | 0.0173011 | 0.0002022 | 901119 | 994513 | 1158048 | 1308258 | 1476706 |
| | 50 | AMGURI | 12829 | 0.0202311 | 0.0002364 | 1053729 | 1162939 | 1354170 | 1529819 | 1726795 |
| | 51 | BETONIPAM | 9779 | 0.0154213 | 0.0001802 | 803213 | 886459 | 1032226 | 1166116 | 1316262 |
| | 52 | BORLUNG | 7205 | 0.0113622 | 0.0001328 | 591793 | 653128 | 760526 | 859174 | 969799 |
| | 53 | DIMOW | 10737 | 0.0169321 | 0.0001979 | 881900 | 973301 | 1133348 | 1280354 | 1445209 |
| | 54 | KULAJAN | 9159 | 0.0144436 | 0.0001688 | 752288 | 830257 | 966782 | 1092183 | 1232809 |
| | 55 | MADHYA SISSITANGGANI | 10260 | 0.0161799 | 0.0001891 | 842720 | 930061 | 1082998 | 1223473 | 1381005 |
| | 56 | MALANIPUR | 17738 | 0.0279725 | 0.0003269 | 1456937 | 1607937 | 1872341 | 2115202 | 2387550 |
| | 57 | MUKTIAR | 17196 | 0.0271178 | 0.0003169 | 1412419 | 1558805 | 1815130 | 2050570 | 2314596 |
| | 58 | NAMONI SISSITANGGANI | 7121 | 0.0112297 | 0.0001312 | 584894 | 645513 | 751660 | 849157 | 958493 |
| | 59 | NILAKH | 9064 | 0.0142938 | 0.0001670 | 744485 | 821645 | 956754 | 1080854 | 1220022 |
| | 60 | SILAPATHAR | 9635 | 0.0151942 | 0.0001776 | 791385 | 873406 | 1017026 | 1148944 | 1296879 |
| | 61 | SILASUTI | 20548 | 0.0324039 | 0.0003787 | 1687741 | 1862661 | 2168951 | 2450286 | 2765779 |
| | 62 | SIMENMUKH | 22253 | 0.0350926 | 0.0004101 | 1827783 | 2017218 | 2348923 | 2653602 | 2995273 |
| | 63 | SIRIPANI | 10936 | 0.0172459 | 0.0002015 | 898245 | 991340 | 1154353 | 1304084 | 1471995 |
| | 64 | SISIBORGAON | 12409 | 0.0195688 | 0.0002287 | 1019232 | 1124867 | 1309836 | 1479735 | 1670262 |
| | 65 | UJANI SISSITANGGANI | 10528 | 0.0166025 | 0.0001940 | 864733 | 954355 | 1111287 | 1255432 | 1417078 |
| | | AP Sub-Total | 208368 | 0.3285929 | 0.0038402 | 17114617 | 18888405 | 21994359 | 24847243 | 28046513 |
| | | DHEMAJI ZP | 634122 | 1.0000000 | 0.0116868 | 52084559 | 57482691 | 66934975 | 75617098 | 85353370 |
| DHUBRI | 1 | AGOMANI AP | | | | | | | | |
| | 1 | AGOMANI | 9873 | 0.0071619 | 0.0001110 | 494516 | 545768 | 635513 | 717945 | 810386 |
| | 2 | BHAMUNDANGA | 10445 | 0.0075768 | 0.0001174 | 523166 | 577388 | 672332 | 759540 | 857336 |
| | 3 | BIDYARDABRI | 10117 | 0.0073389 | 0.0001137 | 506737 | 559256 | 651219 | 735688 | 830413 |
| | 4 | BOTERHAT | 12401 | 0.0089957 | 0.0001394 | 621137 | 685513 | 798237 | 901776 | 1017886 |
| | 5 | CHAGOLIA | 12260 | 0.0088934 | 0.0001378 | 614075 | 677719 | 789161 | 891523 | 1006313 |
| | 6 | HALAKURA | 11438 | 0.0082971 | 0.0001285 | 572903 | 632280 | 736250 | 831748 | 938842 |
| | 7 | KOIMARI | 10446 | 0.0075775 | 0.0001174 | 523216 | 577443 | 672396 | 759612 | 857418 |
| | 8 | POKALAGI | 11690 | 0.0084799 | 0.0001314 | 585525 | 646210 | 752471 | 850073 | 959527 |
| | 9 | RANPAGLI | 13247 | 0.0096094 | 0.0001489 | 663511 | 732279 | 852693 | 963295 | 1087327 |
| | 10 | SATRASAL | 11838 | 0.0085873 | 0.0001330 | 592938 | 654391 | 761997 | 860836 | 971675 |
| | 11 | SHERNAGAR | 10444 | 0.0075761 | 0.0001174 | 523116 | 577332 | 672267 | 759467 | 857254 |
| | 12 | SINDURAI | 11715 | 0.0084981 | 0.0001317 | 586777 | 647592 | 754080 | 851891 | 961579 |
| | 13 | SONAKHULI | 12122 | 0.0087933 | 0.0001362 | 607163 | 670090 | 780278 | 881488 | 994986 |
| | | AP Sub-Total | 148036 | 0.1073855 | 0.0016637 | 7414780 | 8183260 | 9528891 | 10764882 | 12150942 |
| DHUBRI | 2 | BILASIPARA AP | | | | | | | | |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|---------------|----------|---------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|----------------|----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 14 | ANANDANAGAR BANGALIPARA* | 15621 | 0.0113315 | 0.0001756 | 782420 | 863511 | 1005504 | 1135928 | 1282187 |
| | 15 | BAGHMARI | 7647 | 0.0055471 | 0.0000859 | 383020 | 422717 | 492228 | 556075 | 627673 |
| | 16 | BAHIRSUAPATA | 5899 | 0.0042791 | 0.0000663 | 295467 | 326090 | 379711 | 428963 | 484196 |
| | 17 | FUTKIBARI | 8646 | 0.0062718 | 0.0000972 | 433058 | 477941 | 556532 | 628720 | 709672 |
| | 18 | HAKAMA | 5765 | 0.0041819 | 0.0000648 | 288755 | 318683 | 371086 | 419219 | 473197 |
| | 19 | HATIPOTA | 7946 | 0.0057640 | 0.0000893 | 397997 | 439246 | 511474 | 577817 | 652216 |
| | 20 | LAKHIGANJ | 10748 | 0.0077966 | 0.0001208 | 538342 | 594137 | 691835 | 781573 | 882207 |
| | 21 | MASANERALGA | 9274 | 0.0067274 | 0.0001042 | 464513 | 512656 | 596956 | 674387 | 761219 |
| | 22 | RANIGANJ | 7991 | 0.0057967 | 0.0000898 | 400251 | 441733 | 514371 | 581090 | 655909 |
| | 23 | UDMARI | 11475 | 0.0083240 | 0.0001290 | 574756 | 634325 | 738631 | 834439 | 941879 |
| | | AP Sub-Total | 91012 | 0.0660202 | 0.0010229 | 4558580 | 5031039 | 5858328 | 6618211 | 7470355 |
| DHUBRI | 3 | BIRSING JARUA AP | | | | | | | | |
| | 24 | BAHIRSALMARA | 14418 | 0.0104588 | 0.0001620 | 722164 | 797010 | 928069 | 1048448 | 1183444 |
| | 25 | BANDIHANA | 8958 | 0.0064981 | 0.0001007 | 448685 | 495188 | 576615 | 651408 | 735282 |
| | 26 | BIRSING | 13715 | 0.0099489 | 0.0001541 | 686953 | 758149 | 882817 | 997327 | 1125741 |
| | 27 | BOYZERALGA | 9243 | 0.0067049 | 0.0001039 | 462960 | 510942 | 594960 | 672132 | 758675 |
| | 28 | CHALAKURA | 7123 | 0.0051670 | 0.0000801 | 356775 | 393751 | 458499 | 517970 | 584663 |
| | 29 | FULKAKATA | 10822 | 0.0078503 | 0.0001216 | 542049 | 598228 | 696599 | 786954 | 888280 |
| | 30 | GOSSAIDUBI TINDUBI | 4568 | 0.0033136 | 0.0000513 | 228801 | 252514 | 294036 | 332176 | 374946 |
| | 31 | JARUARCHAR | 12080 | 0.0087628 | 0.0001358 | 605059 | 667769 | 777574 | 878433 | 991538 |
| | 32 | MEJERCHAR CHALAKURA | 10889 | 0.0078989 | 0.0001224 | 545405 | 601931 | 700911 | 791826 | 893780 |
| | 33 | MOHURIRCHAR | 6471 | 0.0046941 | 0.0000727 | 324117 | 357709 | 416530 | 470558 | 531146 |
| | 34 | MUTHAKHOWA | 5551 | 0.0040267 | 0.0000624 | 278037 | 306853 | 357311 | 403658 | 455632 |
| | 35 | NILOKHIA | 6113 | 0.0044344 | 0.0000687 | 306186 | 337920 | 393486 | 444525 | 501761 |
| | 36 | PADMERALGA | 12986 | 0.0094201 | 0.0001459 | 650439 | 717851 | 835892 | 944316 | 1065904 |
| | 37 | PHULKATARI | 11963 | 0.0086780 | 0.0001344 | 599199 | 661301 | 770043 | 869925 | 981935 |
| | 38 | PORARCHAR | 5826 | 0.0042262 | 0.0000655 | 291811 | 322055 | 375012 | 423655 | 478204 |
| | | AP Sub-Total | 140726 | 0.1020828 | 0.0015816 | 7048639 | 7779172 | 9058356 | 10233313 | 11550930 |
| DHUBRI | 4 | CHAPAR SALKOCHA AP | | | | | | | | |
| | 39 | BAHALPUR | 10896 | 0.0079040 | 0.0001225 | 545755 | 602318 | 701362 | 792335 | 894354 |
| | 40 | BARUNITARA BOTORDAL | 7525 | 0.0054586 | 0.0000846 | 376910 | 415973 | 484375 | 547203 | 617659 |
| | 41 | CHIRAKUTA | 10172 | 0.0073788 | 0.0001143 | 509492 | 562296 | 654759 | 739687 | 834928 |
| | 42 | DHIRERCHAR TARANGAPUR | 8429 | 0.0061144 | 0.0000947 | 422189 | 465945 | 542564 | 612940 | 691861 |
| | 43 | FALIMARI KRISHNAKOLI | 13864 | 0.0100570 | 0.0001558 | 694416 | 766386 | 892408 | 1008162 | 1137971 |
| | 44 | GERAVITA | 6593 | 0.0047826 | 0.0000741 | 330228 | 364453 | 424383 | 479430 | 541160 |
| | 45 | HATIPOTA | 16079 | 0.0116637 | 0.0001807 | 805360 | 888829 | 1034985 | 1169233 | 1319780 |
| | 46 | PUKHURIPARA | 5720 | 0.0041493 | 0.0000643 | 286502 | 316195 | 368189 | 415947 | 469503 |
| | 47 | PUTHIMARI | 10655 | 0.0077291 | 0.0001197 | 533684 | 588996 | 685849 | 774810 | 874573 |
| | 48 | RANGAMATI | 10351 | 0.0075086 | 0.0001163 | 518458 | 572191 | 666281 | 752704 | 849620 |
| | 49 | SALKOCHA | 8963 | 0.0065018 | 0.0001007 | 448936 | 495464 | 576937 | 651771 | 735692 |
| | 50 | TILAPARA | 11326 | 0.0082159 | 0.0001273 | 567293 | 626088 | 729040 | 823604 | 929649 |
| | | AP Sub-Total | 120573 | 0.0874638 | 0.0013551 | 6039222 | 6665137 | 7761132 | 8767827 | 9896751 |
| DHUBRI | 5 | DEBITOLA AP | | | | | | | | |
| | 51 | ALOMGANJ | 18621 | 0.0135077 | 0.0002093 | 932683 | 1029348 | 1198610 | 1354082 | 1528430 |
| | 52 | ASHARIKANDI | 10578 | 0.0076733 | 0.0001189 | 529827 | 584740 | 680893 | 769211 | 868253 |
| | 53 | BARAIBARI | 7155 | 0.0051902 | 0.0000804 | 358377 | 395520 | 460558 | 520297 | 587289 |
| | 54 | SILAIRPAR | 11632 | 0.0084379 | 0.0001307 | 582620 | 643004 | 748737 | 845856 | 954766 |
| | 55 | SOUTH GERAMARI | 13205 | 0.0095789 | 0.0001484 | 661408 | 729957 | 849989 | 960241 | 1083879 |
| | 56 | UTTAR GERAMARI | 12932 | 0.0093809 | 0.0001453 | 647734 | 714866 | 832417 | 940389 | 1061471 |
| | | AP Sub-Total | 74123 | 0.0537689 | 0.0008330 | 3712649 | 4097434 | 4771204 | 5390076 | 6084089 |
| DHUBRI | 6 | GAURIPUR AP | | | | | | | | |
| | 57 | ADABARI | 14919 | 0.0108223 | 0.0001677 | 747258 | 824705 | 960317 | 1084880 | 1224566 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|---------------|-----------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 58 | BHASINIRCHAR | 17299 | 0.0125487 | 0.0001944 | 866467 | 956269 | 1113515 | 1257949 | 1419919 |
| | 59 | BHOгдаHAR | 11697 | 0.0084850 | 0.0001315 | 585876 | 646597 | 752921 | 850582 | 960101 |
| | 60 | BINNACHARA | 9455 | 0.0068587 | 0.0001063 | 473579 | 522662 | 608606 | 687549 | 776076 |
| | 61 | DHARMASALA | 13780 | 0.0099960 | 0.0001549 | 690208 | 761743 | 887001 | 1002054 | 1131076 |
| | 62 | DURAHATI | 13439 | 0.0097487 | 0.0001510 | 673128 | 742892 | 865052 | 977257 | 1103086 |
| | 63 | FALIMARI | 20530 | 0.0148925 | 0.0002307 | 1028300 | 1134875 | 1321490 | 1492901 | 1685123 |
| | 64 | GASPARA | 14414 | 0.0104559 | 0.0001620 | 721964 | 796789 | 927811 | 1048157 | 1183115 |
| | 65 | HAWRARPAR | 12395 | 0.0089913 | 0.0001393 | 620837 | 685181 | 797851 | 901340 | 1017394 |
| | 66 | JHAGRARPAP | 19349 | 0.0140358 | 0.0002175 | 969147 | 1069591 | 1245471 | 1407021 | 1588185 |
| | 67 | KACHARIHAT | 11630 | 0.0084364 | 0.0001307 | 582520 | 642893 | 748608 | 845710 | 954602 |
| | 68 | KALAHAT | 10053 | 0.0072925 | 0.0001130 | 503531 | 555718 | 647099 | 731034 | 825160 |
| | 69 | MADHUSOULMARI TIYAMARI | 17917 | 0.0129970 | 0.0002014 | 897421 | 990431 | 1153295 | 1302888 | 1470645 |
| | 70 | MOTIRCHAR | 11443 | 0.0083008 | 0.0001286 | 573153 | 632556 | 736572 | 832112 | 939253 |
| | 71 | PATAMARI | 6010 | 0.0043597 | 0.0000675 | 301027 | 332226 | 386856 | 437035 | 493307 |
| | | AP Sub-Total | 204330 | 0.1482212 | 0.0022964 | 10234416 | 11295128 | 13152465 | 14858469 | 16771609 |
| DHUBRI | 7 | GOLAKGANJ AP | | | | | | | | |
| | 72 | BARUNDANGA | 13503 | 0.0097951 | 0.0001518 | 676334 | 746430 | 869171 | 981911 | 1108340 |
| | 73 | BISHKHOWA | 11710 | 0.0084944 | 0.0001316 | 586527 | 647315 | 753758 | 851528 | 961168 |
| | 74 | BISONDOI | 13703 | 0.0099402 | 0.0001540 | 686351 | 757486 | 882045 | 996455 | 1124756 |
| | 75 | HARIRHAT | 11300 | 0.0081970 | 0.0001270 | 565991 | 624651 | 727367 | 821713 | 927515 |
| | 76 | KACHOKHANA | 11213 | 0.0081339 | 0.0001260 | 561633 | 619842 | 721767 | 815387 | 920374 |
| | 77 | KUMARGANJ | 12440 | 0.0090240 | 0.0001398 | 623091 | 687669 | 800747 | 904612 | 1021088 |
| | 78 | LAKHIMARI | 13055 | 0.0094701 | 0.0001467 | 653895 | 721665 | 840334 | 949333 | 1071567 |
| | 79 | PAGLAHAT | 8162 | 0.0059207 | 0.0000917 | 408816 | 451186 | 525378 | 593524 | 669945 |
| | 80 | UTTAR MORAGADADHAR | 7341 | 0.0053252 | 0.0000825 | 367694 | 405802 | 472531 | 533823 | 602557 |
| | | AP Sub-Total | 102427 | 0.0743006 | 0.0011512 | 5130331 | 5662047 | 6593097 | 7448287 | 8407310 |
| DHUBRI | 8 | HATIDHURA AP | | | | | | | | |
| | 81 | CHOTOGUMA | 9035 | 0.0065540 | 0.0001015 | 452542 | 499444 | 581572 | 657007 | 741602 |
| | 82 | DINGDINGA | 14387 | 0.0104363 | 0.0001617 | 720611 | 795297 | 926073 | 1046194 | 1180899 |
| | 83 | KAMANDANGA | 16927 | 0.0122789 | 0.0001902 | 847834 | 935705 | 1089570 | 1230898 | 1389385 |
| | 84 | TAMARHAT | 15525 | 0.0112618 | 0.0001745 | 777611 | 858204 | 999325 | 1128947 | 1274307 |
| | | AP Sub-Total | 55874 | 0.0405311 | 0.0006280 | 2798599 | 3088651 | 3596539 | 4063046 | 4586193 |
| DHUBRI | 9 | JAMADARHAT AP | | | | | | | | |
| | 85 | AIRKATA | 8554 | 0.0062051 | 0.0000961 | 428450 | 472855 | 550610 | 622030 | 702121 |
| | 86 | BELDUBI | 5707 | 0.0041399 | 0.0000641 | 285850 | 315476 | 367352 | 415002 | 468436 |
| | 87 | CHIRAKUTI | 8585 | 0.0062276 | 0.0000965 | 430003 | 474569 | 552606 | 624284 | 704665 |
| | 88 | DINGDINGA PAROA | 6381 | 0.0046288 | 0.0000717 | 319609 | 352734 | 410737 | 464014 | 523759 |
| | 89 | JAMADARHAT | 5967 | 0.0043285 | 0.0000671 | 298873 | 329849 | 384088 | 433908 | 489777 |
| | 90 | MEDARTARI | 8033 | 0.0058271 | 0.0000903 | 402354 | 444055 | 517074 | 584144 | 659357 |
| | 91 | NICHINPUR | 8412 | 0.0061021 | 0.0000945 | 421338 | 465006 | 541470 | 611704 | 690465 |
| | 92 | SUNDARPARA | 5741 | 0.0041645 | 0.0000645 | 287553 | 317356 | 369541 | 417474 | 471227 |
| | 93 | TARANGAJHAR | 9197 | 0.0066715 | 0.0001034 | 460656 | 508400 | 591999 | 668787 | 754899 |
| | | AP Sub-Total | 66577 | 0.0482950 | 0.0007482 | 3334687 | 3680300 | 4285478 | 4841346 | 5464706 |
| DHUBRI | 10 | MAHAMAYA AP | | | | | | | | |
| | 94 | AMBARI PONENAYANI | 5932 | 0.0043031 | 0.0000667 | 297120 | 327914 | 381835 | 431363 | 486904 |
| | 95 | BARKANDA | 12151 | 0.0088143 | 0.0001366 | 608615 | 671693 | 782145 | 883596 | 997366 |
| | 96 | GOBARDHANPARA | 10521 | 0.0076319 | 0.0001182 | 526972 | 581589 | 677224 | 765066 | 863574 |
| | 97 | JOGIRMAHAL | 5782 | 0.0041943 | 0.0000650 | 289607 | 319622 | 372180 | 420455 | 474592 |
| | 98 | KADOMTOLA | 10559 | 0.0076595 | 0.0001187 | 528876 | 583689 | 679670 | 767829 | 866693 |
| | 99 | MASPARA-SANKOSH | 7938 | 0.0057582 | 0.0000892 | 397596 | 438804 | 510959 | 577235 | 651559 |
| | 100 | NAYAHAT | 5562 | 0.0040347 | 0.0000625 | 278588 | 307461 | 358019 | 404458 | 456534 |
| | 101 | PANBARI | 11050 | 0.0080157 | 0.0001242 | 553469 | 610831 | 711275 | 803534 | 906995 |
| | 102 | SADHUBHASHA | 8963 | 0.0065018 | 0.0001007 | 448936 | 495464 | 576937 | 651771 | 735692 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|------------------|-----------|-------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-------------------|-------------------|------------------|------------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 103 | SALTARI | 9262 | 0.0067187 | 0.0001041 | 463912 | 511993 | 596183 | 673514 | 760234 |
| | 104 | SONAMOYEE | 7049 | 0.0051134 | 0.0000792 | 353068 | 389661 | 453735 | 512589 | 578589 |
| | 105 | TUSHPARA | 11723 | 0.0085039 | 0.0001318 | 587178 | 648034 | 754595 | 852473 | 962235 |
| | | AP Sub-Total | 106492 | 0.0772494 | 0.0011968 | 5333937 | 5886756 | 6854756 | 7743885 | 8740969 |
| DHUBRI | 11 | NAYERALGA AP | | | | | | | | |
| | 106 | BOYZERALGA | 6979 | 0.0050626 | 0.0000784 | 349562 | 385791 | 449229 | 507499 | 572843 |
| | 107 | DUBACHURI | 7542 | 0.0054710 | 0.0000848 | 377761 | 416913 | 485469 | 548439 | 619055 |
| | 108 | GUTIPARA | 11074 | 0.0080331 | 0.0001245 | 554671 | 612158 | 712819 | 805279 | 908965 |
| | 109 | KAZAIKATA | 11747 | 0.0085213 | 0.0001320 | 588380 | 649361 | 756140 | 854218 | 964205 |
| | 110 | KAZAIKATA SUAPATA | 12892 | 0.0093519 | 0.0001449 | 645730 | 712655 | 829842 | 937480 | 1058188 |
| | 111 | MASLAPARA | 11886 | 0.0086221 | 0.0001336 | 595342 | 657044 | 765087 | 864326 | 975615 |
| | 112 | MAYERCHAR | 10591 | 0.0076827 | 0.0001190 | 530479 | 585458 | 681729 | 770156 | 869320 |
| | 113 | NAYERALGA | 14932 | 0.0108317 | 0.0001678 | 747909 | 825424 | 961154 | 1085825 | 1225633 |
| | 114 | SAGUNMARI | 9655 | 0.0070037 | 0.0001085 | 483597 | 533717 | 621480 | 702092 | 792492 |
| | | AP Sub-Total | 97298 | 0.0705801 | 0.0010935 | 4873431 | 5378522 | 6262950 | 7075316 | 7986316 |
| DHUBRI | 12 | RUPSHI AP | | | | | | | | |
| | 115 | BALAJAN | 9671 | 0.0070154 | 0.0001087 | 484398 | 534602 | 622510 | 703256 | 793805 |
| | 116 | BERBHANGI | 11016 | 0.0079910 | 0.0001238 | 551766 | 608952 | 709086 | 801061 | 904204 |
| | 117 | CHAPGARH | 10179 | 0.0073839 | 0.0001144 | 509842 | 562683 | 655209 | 740197 | 835502 |
| | 118 | DHEPDHEPI | 6828 | 0.0049530 | 0.0000767 | 341999 | 377444 | 439510 | 496519 | 560449 |
| | 119 | DUMARDAHA | 12339 | 0.0089507 | 0.0001387 | 618032 | 682086 | 794246 | 897267 | 1012797 |
| | 120 | GAIKHOWA | 7474 | 0.0054216 | 0.0000840 | 374355 | 413154 | 481092 | 543494 | 613473 |
| | 121 | MADHUSOULMARI | 14338 | 0.0104008 | 0.0001611 | 718157 | 792588 | 922919 | 1042631 | 1176877 |
| | 122 | MOTERJHAR | 11339 | 0.0082253 | 0.0001274 | 567944 | 626807 | 729877 | 824549 | 930716 |
| | 123 | NALIA | 10123 | 0.0073432 | 0.0001138 | 507038 | 559588 | 651605 | 736124 | 830906 |
| | 124 | RUPSHI | 6273 | 0.0045504 | 0.0000705 | 314200 | 346764 | 403785 | 456160 | 514894 |
| | 125 | SAHEBGANJ | 8341 | 0.0060506 | 0.0000937 | 417781 | 461081 | 536900 | 606541 | 684638 |
| | | AP Sub-Total | 107921 | 0.0782860 | 0.0012129 | 5405512 | 5965749 | 6946739 | 7847799 | 8858263 |
| DHUBRI | 12 | SOUTH SALMARA AP | | | | | | | | |
| | 126 | BAUSHKATA | 5716 | 0.0041464 | 0.0000642 | 286301 | 315974 | 367932 | 415656 | 469175 |
| | 127 | FAKIRGANJ | 7923 | 0.0057474 | 0.0000890 | 396845 | 437974 | 509994 | 576145 | 650328 |
| | 128 | HAMIDABAD | 5873 | 0.0042603 | 0.0000660 | 294165 | 324653 | 378038 | 427073 | 482062 |
| | 129 | NASKARA | 12032 | 0.0087280 | 0.0001352 | 602655 | 665115 | 774485 | 874943 | 987598 |
| | 130 | PAMPARA CHATLARPAR | 9407 | 0.0068238 | 0.0001057 | 471175 | 520008 | 605517 | 684058 | 772136 |
| | 131 | RAVATARI | 11580 | 0.0084001 | 0.0001301 | 580015 | 640129 | 745390 | 842074 | 950498 |
| | 132 | SHALKATA | 10628 | 0.0077096 | 0.0001194 | 532332 | 587504 | 684111 | 772847 | 872357 |
| | | AP Sub-Total | 63159 | 0.0458156 | 0.0007098 | 3163488 | 3491357 | 4065465 | 4592796 | 5184153 |
| | | DHUBRI ZP | 1378548 | 1 | 0.0154931 | 69048270.1 | 76204550.8 | 88735401.2 | 100245254 | 113152587 |
| DIBRUGARH | 1 | BARBARUAH AP | | | | | | | | |
| | 1 | BARBARUAH | 12896 | 0.0112788 | 0.0001660 | 739704 | 816368 | 950610 | 1073913 | 1212187 |
| | 2 | BOGIBEEL | 9084 | 0.0079448 | 0.0001169 | 521051 | 575054 | 669614 | 756469 | 853870 |
| | 3 | BORPOTHAR | 9323 | 0.0081539 | 0.0001200 | 534760 | 590183 | 687231 | 776372 | 876336 |
| | 4 | CHIRING DAINIJAN** | 14505 | 0.0126860 | 0.0001867 | 831995 | 918225 | 1069215 | 1207902 | 1363429 |
| | 5 | DULIAKAKOTY | 9345 | 0.0081731 | 0.0001203 | 536022 | 591576 | 688853 | 778204 | 878404 |
| | 6 | GARUDHORJA | 11356 | 0.0099319 | 0.0001462 | 651371 | 718880 | 837091 | 945670 | 1067432 |
| | 7 | JOKAI | 12804 | 0.0111983 | 0.0001648 | 734427 | 810544 | 943828 | 1066252 | 1203540 |
| | 8 | KALAKHOWA | 11128 | 0.0097325 | 0.0001432 | 638293 | 704447 | 820284 | 926683 | 1046000 |
| | 9 | KHONIKAR | 12205 | 0.0106745 | 0.0001571 | 700069 | 772625 | 899674 | 1016370 | 1147235 |
| | 10 | KUTUHA | 14366 | 0.0125645 | 0.0001849 | 824022 | 909425 | 1058969 | 1196327 | 1350363 |
| | 11 | LEZAI | 14399 | 0.0125933 | 0.0001853 | 825915 | 911514 | 1061401 | 1199075 | 1353465 |
| | 12 | NIZ MANKOTTA* | 19124 | 0.0167258 | 0.0002461 | 1096937 | 1210626 | 1409697 | 1592549 | 1797602 |
| | 13 | RAJABHETA** | 17126 | 0.0149783 | 0.0002204 | 982334 | 1084144 | 1262418 | 1426166 | 1609795 |
| | | AP Sub-Total | 167661 | 0.1466358 | 0.0021579 | 9616901 | 10613613 | 12358884 | 13961952 | 15759659 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|---------------|---------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|----------|----------|----------|----------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| DIBRUGARH | 2 | JOYPUR AP | | | | | | | | |
| | 14 | AMGURI | 8118 | 0.0071000 | 0.0001045 | 465642 | 513902 | 598406 | 676026 | 763069 |
| | 15 | BALIMORA | 8910 | 0.0077927 | 0.0001147 | 511070 | 564039 | 656788 | 741979 | 837515 |
| | 16 | BORBAM | 10039 | 0.0087801 | 0.0001292 | 575829 | 635509 | 740010 | 835997 | 943638 |
| | 17 | DHADUMIA | 10816 | 0.0094596 | 0.0001392 | 620397 | 684696 | 797286 | 900701 | 1016673 |
| | 18 | DIGHOLIA | 13403 | 0.0117222 | 0.0001725 | 768785 | 848464 | 987982 | 1116133 | 1259844 |
| | 19 | FAKIAL | 14961 | 0.0130848 | 0.0001926 | 858151 | 947091 | 1102828 | 1245876 | 1406292 |
| | 20 | GHINAI | 12197 | 0.0106675 | 0.0001570 | 699610 | 772119 | 899084 | 1015704 | 1146483 |
| | 21 | JOYPUR | 12122 | 0.0106019 | 0.0001560 | 695308 | 767371 | 893555 | 1009458 | 1139434 |
| | 22 | KACHARI PATHER | 8726 | 0.0076317 | 0.0001123 | 500516 | 552391 | 643224 | 726657 | 820219 |
| | 23 | KENDUGURI | 9387 | 0.0082098 | 0.0001208 | 538431 | 594235 | 691949 | 781701 | 882351 |
| | 24 | MERBIL | 8882 | 0.0077682 | 0.0001143 | 509464 | 562266 | 654724 | 739648 | 834883 |
| | 25 | NAMRUP | 11445 | 0.0100098 | 0.0001473 | 656476 | 724514 | 843651 | 953081 | 1075798 |
| | 26 | NIGAM | 10372 | 0.0090713 | 0.0001335 | 594930 | 656589 | 764557 | 863727 | 974939 |
| | 27 | SANTIPUR | 13274 | 0.0116094 | 0.0001708 | 761386 | 840297 | 978473 | 1105391 | 1247718 |
| | | AP Sub-Total | 152652 | 0.1335090 | 0.0019647 | 8755996 | 9663483 | 11252517 | 12712079 | 14348855 |
| DIBRUGARH | 3 | KHOWANG AP | | | | | | | | |
| | 28 | BAMUNBARI | 9003 | 0.0078740 | 0.0001159 | 516405 | 569926 | 663643 | 749724 | 846256 |
| | 29 | DHEMECHI | 10034 | 0.0087757 | 0.0001291 | 575542 | 635192 | 739642 | 835580 | 943168 |
| | 30 | DIKHARI MORAN* | 21953 | 0.0192000 | 0.0002825 | 1259206 | 1389713 | 1618233 | 1828134 | 2063520 |
| | 31 | GAZPURIA | 13701 | 0.0119829 | 0.0001763 | 785878 | 867328 | 1009949 | 1140949 | 1287855 |
| | 32 | HALADHIBARI | 9090 | 0.0079501 | 0.0001170 | 521395 | 575433 | 670056 | 756969 | 854434 |
| | 33 | KHOWANG | 7728 | 0.0067589 | 0.0000995 | 443272 | 489213 | 569658 | 643548 | 726410 |
| | 34 | KHOWANG KALALOWA | 11581 | 0.0101287 | 0.0001491 | 664277 | 733124 | 853676 | 964407 | 1088581 |
| | 35 | LENGERI | 8416 | 0.0073606 | 0.0001083 | 482735 | 532766 | 620373 | 700842 | 791080 |
| | 36 | NAHARANI | 10875 | 0.0095112 | 0.0001400 | 623781 | 688431 | 801635 | 905614 | 1022219 |
| | 37 | NAKHAT | 10671 | 0.0093328 | 0.0001373 | 612080 | 675517 | 786597 | 888626 | 1003044 |
| | 38 | PATHALIBAM | 9013 | 0.0078827 | 0.0001160 | 516978 | 570559 | 664380 | 750557 | 847196 |
| | 39 | RANGCHALI | 9442 | 0.0082579 | 0.0001215 | 541586 | 597716 | 696003 | 786282 | 887521 |
| | 40 | SEPON | 15610 | 0.0136525 | 0.0002009 | 895377 | 988175 | 1150668 | 1299921 | 1467296 |
| | 41 | TILOINAGAR | 12176 | 0.0106491 | 0.0001567 | 698406 | 770790 | 897536 | 1013955 | 1144509 |
| | 42 | TINTHENGIA | 10477 | 0.0091632 | 0.0001348 | 600952 | 663236 | 772297 | 872471 | 984808 |
| | | AP Sub-Total | 169770 | 0.1484803 | 0.0021850 | 9737871 | 10747121 | 12514345 | 14137579 | 15957899 |
| DIBRUGARH | 4 | LAHOWAL AP | | | | | | | | |
| | 43 | BOKUL | 9793 | 0.0085649 | 0.0001260 | 561719 | 619936 | 721877 | 815511 | 920514 |
| | 44 | CHIRINGHULLA | 10848 | 0.0094876 | 0.0001396 | 622233 | 686722 | 799644 | 903366 | 1019681 |
| | 45 | EKORATOLI | 10807 | 0.0094518 | 0.0001391 | 619881 | 684126 | 796622 | 899952 | 1015827 |
| | 46 | HILOIDHARI* | 13329 | 0.0116575 | 0.0001715 | 764541 | 843779 | 982528 | 1109971 | 1252888 |
| | 47 | LAHOWAL | 10943 | 0.0095707 | 0.0001408 | 627682 | 692736 | 806647 | 911277 | 1028611 |
| | 48 | MAIJAN | 11451 | 0.0100150 | 0.0001474 | 656820 | 724894 | 844094 | 953581 | 1076362 |
| | 49 | MODERKHAT | 14983 | 0.0131041 | 0.0001928 | 859413 | 948484 | 1104450 | 1247708 | 1408360 |
| | 50 | MUHUNBARI | 14419 | 0.0126108 | 0.0001856 | 827062 | 912780 | 1062875 | 1200741 | 1355345 |
| | 51 | NIZ-KANAI | 9015 | 0.0078845 | 0.0001160 | 517093 | 570686 | 664527 | 750723 | 847384 |
| | 52 | PHUKONORKHAT | 10026 | 0.0087687 | 0.0001290 | 575083 | 634686 | 739052 | 834914 | 942416 |
| | 53 | ROHMORIA | 12684 | 0.0110934 | 0.0001632 | 727544 | 802948 | 934982 | 1056259 | 1192260 |
| | 54 | ROMAIGAON | 11752 | 0.0102783 | 0.0001513 | 674085 | 743949 | 866281 | 978647 | 1104655 |
| | 55 | TIMONA | 9393 | 0.0082151 | 0.0001209 | 538775 | 594615 | 692391 | 782201 | 882915 |
| | | AP Sub-Total | 149443 | 0.1307024 | 0.0019234 | 8571931 | 9460340 | 11015971 | 12444850 | 14047218 |
| DIBRUGARH | 5 | PANITOLA AP | | | | | | | | |
| | 56 | BALIJAN | 11261 | 0.0098488 | 0.0001449 | 645922 | 712866 | 830088 | 937759 | 1058502 |
| | 57 | BINDHAKOTTA | 12462 | 0.0108992 | 0.0001604 | 714810 | 788894 | 918618 | 1037772 | 1171393 |
| | 58 | CHABUA PULUNGA | 17310 | 0.0151393 | 0.0002228 | 992888 | 1095792 | 1275981 | 1441488 | 1627091 |
| | 59 | DIKOM | 8338 | 0.0072924 | 0.0001073 | 478261 | 527829 | 614623 | 694346 | 783748 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|------------------|----------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|------------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 60 | DINJOY | 20109 | 0.0175873 | 0.0002588 | 1153436 | 1272980 | 1482305 | 1674575 | 1890189 |
| | 61 | HATIALI | 12862 | 0.0112491 | 0.0001655 | 737754 | 814216 | 948103 | 1071082 | 1208992 |
| | 62 | JERAI | 15035 | 0.0131496 | 0.0001935 | 862396 | 951776 | 1108283 | 1252038 | 1413247 |
| | 63 | LENGRAI | 14411 | 0.0126038 | 0.0001855 | 826603 | 912274 | 1062286 | 1200075 | 1354593 |
| | 64 | NADUA | 6562 | 0.0057391 | 0.0000845 | 376391 | 415401 | 483708 | 546450 | 616809 |
| | 65 | RONGCHANGI | 7416 | 0.0064860 | 0.0000954 | 425376 | 469462 | 546660 | 617567 | 697083 |
| | | AP Sub-Total | 125766 | 0.1099945 | 0.0016186 | 7213837 | 7961491 | 9270655 | 10473150 | 11821648 |
| DIBRUGARH | 6 | TENGAKHAT AP | | | | | | | | |
| | 66 | BAKULONI | 17119 | 0.0149722 | 0.0002203 | 981932 | 1083701 | 1261902 | 1425583 | 1609137 |
| | 67 | BHADOI | 8096 | 0.0070807 | 0.0001042 | 464380 | 512509 | 596785 | 674194 | 761001 |
| | 68 | DHARIA DIGHALIA | 7287 | 0.0063732 | 0.0000938 | 417976 | 461296 | 537150 | 606824 | 684957 |
| | 69 | DULIAJAN* | 50829 | 0.0444549 | 0.0006542 | 2915511 | 3217679 | 3746785 | 4232780 | 4777782 |
| | 70 | GANDHIA BHAJONI | 12299 | 0.0107567 | 0.0001583 | 705461 | 778576 | 906603 | 1024198 | 1156071 |
| | 71 | KATHALGURI | 15435 | 0.0134994 | 0.0001987 | 885339 | 977097 | 1137768 | 1285348 | 1450846 |
| | 72 | KHEREMIA | 12889 | 0.0112727 | 0.0001659 | 739303 | 815925 | 950094 | 1073330 | 1211529 |
| | 73 | NAKARI BHEKULAJAN | 8700 | 0.0076090 | 0.0001120 | 499025 | 550745 | 641308 | 724492 | 817775 |
| | 74 | NAKHANGIA HATIBONDHA | 7240 | 0.0063321 | 0.0000932 | 415281 | 458321 | 533686 | 602910 | 680539 |
| | 75 | NAOHOLIA | 28940 | 0.0253108 | 0.0003725 | 1659975 | 1832018 | 2133269 | 2409975 | 2720278 |
| | 76 | RONGAGORA | 11080 | 0.0096905 | 0.0001426 | 635540 | 701408 | 816746 | 922686 | 1041489 |
| | 77 | TELPANI BAMUNIKURIA | 10469 | 0.0091562 | 0.0001347 | 600493 | 662730 | 771707 | 871805 | 984056 |
| | 78 | TENGAKHAT | 10509 | 0.0091911 | 0.0001353 | 602788 | 665262 | 774655 | 875136 | 987816 |
| | 79 | TIPLING | 17805 | 0.0155722 | 0.0002292 | 1021281 | 1127128 | 1312469 | 1482709 | 1673620 |
| | | AP Sub-Total | 218697 | 0.1912717 | 0.0028147 | 12544285 | 13844396 | 16120927 | 18211970 | 20556898 |
| DIBRUGARH | 7 | TINGKHONG AP | | | | | | | | |
| | 80 | BORBOM | 11546 | 0.0100981 | 0.0001486 | 662269 | 730908 | 851096 | 961492 | 1085291 |
| | 81 | DHAMON | 8826 | 0.0077192 | 0.0001136 | 506252 | 558721 | 650596 | 734984 | 829619 |
| | 82 | DILLIBARI | 10305 | 0.0090127 | 0.0001326 | 591087 | 652348 | 759618 | 858148 | 968641 |
| | 83 | HALMARI | 8507 | 0.0074402 | 0.0001095 | 487955 | 538527 | 627081 | 708420 | 799634 |
| | 84 | KEKURI | 9487 | 0.0082973 | 0.0001221 | 544167 | 600565 | 699320 | 790029 | 891751 |
| | 85 | KENDUGURI | 13033 | 0.0113986 | 0.0001677 | 747562 | 825041 | 960708 | 1085322 | 1225065 |
| | 86 | KONWARIGAON | 11518 | 0.0100736 | 0.0001482 | 660663 | 729136 | 849032 | 959160 | 1082659 |
| | 87 | MAHMORA BORPATHER | 6869 | 0.0060076 | 0.0000884 | 394000 | 434835 | 506338 | 572015 | 645667 |
| | 88 | NACHANI | 9420 | 0.0082387 | 0.0001212 | 540324 | 596324 | 694381 | 784450 | 885453 |
| | 89 | OUPHULIA | 8325 | 0.0072810 | 0.0001071 | 477515 | 527006 | 613665 | 693263 | 782526 |
| | 90 | PITHAGUTI | 17007 | 0.0148743 | 0.0002189 | 975508 | 1076611 | 1253646 | 1416256 | 1598610 |
| | 91 | RAJGARH | 15864 | 0.0138746 | 0.0002042 | 909946 | 1004255 | 1169391 | 1321073 | 1491171 |
| | 92 | SOLOGURI TIPOMIA | 14536 | 0.0127131 | 0.0001871 | 833773 | 920187 | 1071500 | 1210484 | 1366343 |
| | 93 | TINGKHONG | 14152 | 0.0123773 | 0.0001821 | 811747 | 895878 | 1043194 | 1178506 | 1330248 |
| | | AP Sub-Total | 159395 | 0.1394064 | 0.0020515 | 9142769 | 10090342 | 11749568 | 13273602 | 14982678 |
| | | DIBRUGARH ZP | 1143384 | 1.0000000 | 0.0147157 | 65583590 | 72380785 | 84282867 | 95215182 | 107474856 |
| GOALPARA | 1 | BALIJANA AP | | | | | | | | |
| | 1 | AGIA | 14555 | 0.0154986 | 0.0001771 | 789498 | 871323 | 1014601 | 1146205 | 1293787 |
| | 2 | BADAHAPUR | 9461 | 0.0100743 | 0.0001151 | 513187 | 566375 | 659508 | 745053 | 840984 |
| | 3 | BALADMARI* | 16678 | 0.0177592 | 0.0002030 | 904655 | 998415 | 1162591 | 1313391 | 1482500 |
| | 4 | BALIJANA | 8977 | 0.0095589 | 0.0001093 | 486934 | 537401 | 625769 | 706938 | 797961 |
| | 5 | BARDAMAL | 13171 | 0.0140248 | 0.0001603 | 714427 | 788471 | 918125 | 1037215 | 1170764 |
| | 6 | DARIDURI | 6317 | 0.0067265 | 0.0000769 | 342649 | 378162 | 440346 | 497463 | 561515 |
| | 7 | DWARKA | 12552 | 0.0133657 | 0.0001528 | 680851 | 751415 | 874976 | 988469 | 1115742 |
| | 8 | KALAPANI CHANDMARI | 11911 | 0.0126832 | 0.0001450 | 646081 | 713042 | 830293 | 937990 | 1058763 |
| | 9 | KALYANPUR* | 19481 | 0.0207439 | 0.0002371 | 1056696 | 1166214 | 1357983 | 1534127 | 1731657 |
| | 10 | KUMRI | 8218 | 0.0087507 | 0.0001000 | 445764 | 491964 | 572861 | 647167 | 730494 |
| | | AP Sub-Total | 121321 | 0.1291858 | 0.0014766 | 6580743 | 7262783 | 8457053 | 9554016 | 10784168 |
| GOALPARA | 2 | JALESWAR AP | | | | | | | | |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|-----------------|----------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 11 | GOSSAIDUBI | 9415 | 0.0100253 | 0.0001146 | 510692 | 563621 | 656302 | 741430 | 836895 |
| | 12 | GOURNAGAR | 7532 | 0.0080203 | 0.0000917 | 408554 | 450897 | 525041 | 593144 | 669516 |
| | 13 | GURIADHAP | 7677 | 0.0081747 | 0.0000934 | 416419 | 459577 | 535149 | 604563 | 682405 |
| | 14 | HAGURAPARA | 1861 | 0.0019816 | 0.0000227 | 100945 | 111407 | 129727 | 146554 | 165423 |
| | 15 | HASDOBA | 17072 | 0.0181787 | 0.0002078 | 926026 | 1022001 | 1190056 | 1344418 | 1517522 |
| | 16 | JALESWAR | 15897 | 0.0169275 | 0.0001935 | 862292 | 951661 | 1108149 | 1251887 | 1413077 |
| | 17 | KATARIHARA | 15357 | 0.0163525 | 0.0001869 | 833001 | 919334 | 1070507 | 1209362 | 1365077 |
| | 18 | KATHURI | 4786 | 0.0050963 | 0.0000583 | 259604 | 286510 | 333623 | 376897 | 425425 |
| | 19 | KHALISABHITA | 17171 | 0.0182841 | 0.0002090 | 931396 | 1027928 | 1196957 | 1352214 | 1526322 |
| | 20 | MONKOLA SAILDHOWA | 3783 | 0.0040282 | 0.0000460 | 205199 | 226466 | 263706 | 297911 | 336269 |
| | 21 | RAJMITA | 15356 | 0.0163515 | 0.0001869 | 832946 | 919274 | 1070437 | 1209283 | 1364988 |
| | 22 | SIMLABARI | 17064 | 0.0181702 | 0.0002077 | 925592 | 1021522 | 1189499 | 1343788 | 1516811 |
| | 23 | TAKIMARI | 6905 | 0.0073526 | 0.0000840 | 374544 | 413362 | 481334 | 543768 | 613782 |
| | 24 | TARANGAPUR | 13385 | 0.0142527 | 0.0001629 | 726035 | 801282 | 933043 | 1054067 | 1189787 |
| | | AP Sub-Total | 153261 | 0.1631964 | 0.0018653 | 8313246 | 9174845 | 10683529 | 12069288 | 13623300 |
| GOALPARA | 3 | KHARMUZA AP | | | | | | | | |
| | 25 | AMBARI | 9434 | 0.0100456 | 0.0001148 | 511723 | 564759 | 657626 | 742927 | 838584 |
| | 26 | BAGUAN | 8385 | 0.0089286 | 0.0001021 | 454823 | 501961 | 584502 | 660318 | 745339 |
| | 27 | BASHBARI | 10986 | 0.0116982 | 0.0001337 | 595907 | 657668 | 765813 | 865146 | 976540 |
| | 28 | KHANKHOWA | 7410 | 0.0078904 | 0.0000902 | 401936 | 443594 | 516537 | 583537 | 658671 |
| | 29 | KHARMUZA | 12942 | 0.0137810 | 0.0001575 | 702005 | 774762 | 902162 | 1019181 | 1150408 |
| | 30 | MARKULA | 13884 | 0.0147841 | 0.0001690 | 753102 | 831154 | 967827 | 1093364 | 1234142 |
| | 31 | NALANGA | 10869 | 0.0115736 | 0.0001323 | 589561 | 650664 | 757657 | 855933 | 966140 |
| | 32 | RAMHARIRCHAR | 5436 | 0.0057884 | 0.0000662 | 294862 | 325422 | 378933 | 428084 | 483204 |
| | 33 | RAWMARI | 13467 | 0.0143400 | 0.0001639 | 730483 | 806191 | 938759 | 1060525 | 1197075 |
| | | AP Sub-Total | 92813 | 0.0988298 | 0.0011296 | 5034401 | 5556175 | 6469816 | 7309014 | 8250105 |
| GOALPARA | 4 | KRISHNAI AP | | | | | | | | |
| | 34 | DHAIGAON | 7687 | 0.0081853 | 0.0000936 | 416961 | 460176 | 535846 | 605350 | 683294 |
| | 35 | DIRMA-JAKHALI | 11118 | 0.0118387 | 0.0001353 | 603067 | 665570 | 775014 | 875541 | 988274 |
| | 36 | FAFONGA | 12295 | 0.0130920 | 0.0001496 | 666910 | 736030 | 857061 | 968230 | 1092897 |
| | 37 | JIRA | 15374 | 0.0163706 | 0.0001871 | 833923 | 920352 | 1071692 | 1210701 | 1366588 |
| | 38 | KRISHNAI* | 20315 | 0.0216320 | 0.0002473 | 1101935 | 1216141 | 1416120 | 1599804 | 1805791 |
| | 39 | MANIKPUR BHELAKHAMAR | 7967 | 0.0084835 | 0.0000970 | 432149 | 476938 | 555364 | 627400 | 708183 |
| | 40 | MESHELKHOWA | 11382 | 0.0121199 | 0.0001385 | 617387 | 681374 | 793417 | 896331 | 1011741 |
| | 41 | MOLANDUBI* | 19372 | 0.0206278 | 0.0002358 | 1050784 | 1159689 | 1350385 | 1525543 | 1721968 |
| | 42 | TUKURA BARMAHARA | 6582 | 0.0070087 | 0.0000801 | 357024 | 394026 | 458819 | 518332 | 585071 |
| | | AP Sub-Total | 112092 | 0.1193585 | 0.0013643 | 6080140 | 6710296 | 7813718 | 8827233 | 9963806 |
| GOALPARA | 5 | KUCHDHOWA AP | | | | | | | | |
| | 43 | BAGUAN KATHALGURI | 5427 | 0.0057788 | 0.0000661 | 294374 | 324883 | 378306 | 427376 | 482404 |
| | 44 | DAMARA* | 14787 | 0.0157456 | 0.0001800 | 802083 | 885212 | 1030773 | 1164475 | 1314410 |
| | 45 | DARANGGIRI | 15098 | 0.0160768 | 0.0001838 | 818952 | 903829 | 1052453 | 1188966 | 1342054 |
| | 46 | DUDHNAI* | 14052 | 0.0149629 | 0.0001710 | 762214 | 841212 | 979538 | 1106594 | 1249076 |
| | 47 | KUCHDHOWA | 8220 | 0.0087529 | 0.0001000 | 445873 | 492084 | 573000 | 647324 | 730672 |
| | 48 | LELA | 13281 | 0.0141420 | 0.0001616 | 720393 | 795056 | 925793 | 1045877 | 1180542 |
| | 49 | MAJ JAKHILI | 8021 | 0.0085410 | 0.0000976 | 435078 | 480171 | 559128 | 631653 | 712983 |
| | 50 | PURANIBHITA | 11581 | 0.0123318 | 0.0001410 | 628181 | 693287 | 807289 | 912003 | 1029430 |
| | | AP Sub-Total | 90467 | 0.0963317 | 0.0011011 | 4907148 | 5415733 | 6306280 | 7124267 | 8041570 |
| GOALPARA | 6 | LAKHIPUR AP | | | | | | | | |
| | 51 | AOLATOLI | 16012 | 0.0170500 | 0.0001949 | 868529 | 958545 | 1116166 | 1260943 | 1423299 |
| | 52 | BAPURBHITA JURIGAON | 11581 | 0.0123318 | 0.0001410 | 628181 | 693287 | 807289 | 912003 | 1029430 |
| | 53 | CHUNARI | 12805 | 0.0136351 | 0.0001558 | 694574 | 766561 | 892612 | 1008392 | 1138231 |
| | 54 | DADAN | 11686 | 0.0124436 | 0.0001422 | 633877 | 699573 | 814609 | 920271 | 1038763 |
| | 55 | DHAMAR* | 14442 | 0.0153782 | 0.0001758 | 783369 | 864559 | 1006724 | 1137306 | 1283743 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|-----------------|----------|----------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 56 | FARINGAPARA | 8616 | 0.0091745 | 0.0001049 | 467353 | 515790 | 600605 | 678509 | 765872 |
| | 57 | JOYRAMKUCHI | 7656 | 0.0081523 | 0.0000932 | 415280 | 458320 | 533685 | 602909 | 680538 |
| | 58 | KALASABHANGA | 5156 | 0.0054902 | 0.0000628 | 279674 | 308660 | 359415 | 406034 | 458314 |
| | 59 | PUKHURIPARA | 5234 | 0.0055733 | 0.0000637 | 283905 | 313329 | 364852 | 412177 | 465248 |
| | 60 | ROWKHOWA | 9315 | 0.0099189 | 0.0001134 | 505268 | 557635 | 649331 | 733555 | 828006 |
| | 61 | SAKTOLA | 10383 | 0.0110561 | 0.0001264 | 563199 | 621570 | 723779 | 817660 | 922940 |
| | | AP Sub-Total | 112886 | 0.1202040 | 0.0013739 | 6123209 | 6757828 | 7869066 | 8889761 | 10034385 |
| GOALPARA | 7 | MATIA AP | | | | | | | | |
| | 62 | BAKAITARI | 5353 | 0.0057000 | 0.0000652 | 290360 | 320453 | 373147 | 421548 | 475826 |
| | 63 | BALADMARI CHAR | 17696 | 0.0188432 | 0.0002154 | 959874 | 1059357 | 1233554 | 1393558 | 1572989 |
| | 64 | BADUCHAR | 15605 | 0.0166166 | 0.0001899 | 846453 | 934181 | 1087795 | 1228892 | 1387121 |
| | 65 | DOLGOMA | 6289 | 0.0066967 | 0.0000765 | 341131 | 376486 | 438394 | 495258 | 559026 |
| | 66 | HARIMURA | 20282 | 0.0215968 | 0.0002469 | 1100145 | 1214165 | 1413819 | 1597205 | 1802858 |
| | 67 | KARIPARA | 6001 | 0.0063900 | 0.0000730 | 325509 | 359245 | 418318 | 472578 | 533426 |
| | 68 | MATIA | 6038 | 0.0064294 | 0.0000735 | 327516 | 361460 | 420897 | 475492 | 536715 |
| | 69 | MORNOI | 16102 | 0.0171458 | 0.0001960 | 873411 | 963933 | 1122439 | 1268031 | 1431299 |
| | 70 | NABAGOTA SIMNITOLA | 18199 | 0.0193788 | 0.0002215 | 987158 | 1089468 | 1268617 | 1433169 | 1617701 |
| | 71 | SIDHABARI | 15218 | 0.0162045 | 0.0001852 | 825461 | 911013 | 1060817 | 1198416 | 1352721 |
| | 72 | SRI SURJYAGIRI | 17283 | 0.0184034 | 0.0002104 | 937472 | 1034633 | 1204765 | 1361034 | 1536278 |
| | | AP Sub-Total | 144066 | 0.1534053 | 0.0017534 | 7814487 | 8624394 | 10042564 | 11345183 | 12805961 |
| GOALPARA | 8 | RANGJULI AP | | | | | | | | |
| | 73 | AMBARI | 12007 | 0.0127854 | 0.0001461 | 651289 | 718789 | 836985 | 945550 | 1067297 |
| | 74 | DHANNUBHANGA | 11020 | 0.0117344 | 0.0001341 | 597751 | 659703 | 768183 | 867824 | 979563 |
| | 75 | DHUPDHARA | 14402 | 0.0153356 | 0.0001753 | 781199 | 862164 | 1003936 | 1134156 | 1280187 |
| | 76 | KAHIBARI | 10198 | 0.0108591 | 0.0001241 | 553164 | 610495 | 710883 | 803091 | 906496 |
| | 77 | KATHAKUTHI | 15168 | 0.0161513 | 0.0001846 | 822749 | 908020 | 1057332 | 1194478 | 1348277 |
| | 78 | KHUTABARI | 11038 | 0.0117536 | 0.0001343 | 598728 | 660781 | 769438 | 869241 | 981163 |
| | 79 | RANGJULI | 10345 | 0.0110156 | 0.0001259 | 561138 | 619295 | 721130 | 814668 | 919562 |
| | 80 | SIMLITOLA | 14731 | 0.0156860 | 0.0001793 | 799045 | 881859 | 1026870 | 1160065 | 1309432 |
| | 81 | TIPLAI | 13305 | 0.0141675 | 0.0001619 | 721695 | 796493 | 927466 | 1047767 | 1182675 |
| | | AP Sub-Total | 112214 | 0.1194885 | 0.0013658 | 6086758 | 6717600 | 7822222 | 8836841 | 9974651 |
| | | GOALPARA ZP | 939120 | 1.0000000 | 0.0114300 | 50940132 | 56219654 | 65464247 | 73955603 | 83477945 |
| GOLAGHAT | 1 | GOLAGHAT CENTRAL AP | | | | | | | | |
| | 1 | BETIONI | 10398 | 0.0106416 | 0.0001297 | 577976 | 637878 | 742769 | 839113 | 947155 |
| | 2 | DAKHIN DAKHINHENGERA | 10863 | 0.0111175 | 0.0001355 | 603823 | 666404 | 775986 | 876639 | 989512 |
| | 3 | DAKHIN GURJOGANIA | 9177 | 0.0093920 | 0.0001145 | 510106 | 562974 | 655548 | 740579 | 835934 |
| | 4 | DHEKIAL | 9165 | 0.0093797 | 0.0001143 | 509439 | 562238 | 654691 | 739611 | 834841 |
| | 5 | HABICHOWA | 8119 | 0.0083092 | 0.0001013 | 451297 | 498070 | 579971 | 655199 | 739561 |
| | 6 | HAUTOLI | 4671 | 0.0047804 | 0.0000583 | 259639 | 286548 | 333667 | 376947 | 425482 |
| | 7 | KACHUPATHAR | 10351 | 0.0105935 | 0.0001291 | 575363 | 634995 | 739411 | 835320 | 942874 |
| | 8 | KATHALGURI | 8524 | 0.0087237 | 0.0001063 | 473809 | 522915 | 608902 | 687882 | 776452 |
| | 9 | KHUMTAI | 11499 | 0.0117684 | 0.0001434 | 639175 | 705420 | 821417 | 927963 | 1047446 |
| | 10 | SENSOWA | 14096 | 0.0144262 | 0.0001758 | 783530 | 864736 | 1006931 | 1137540 | 1284007 |
| | 11 | UTTER DAKHINHENGERA | 9427 | 0.0096478 | 0.0001176 | 524002 | 578311 | 673407 | 760754 | 858707 |
| | 12 | UTTER GURJOGANIA | 11364 | 0.0116302 | 0.0001417 | 631671 | 697139 | 811774 | 917069 | 1035148 |
| | 13 | UTTER KOMARBONDHA | 15625 | 0.0159911 | 0.0001949 | 868520 | 958535 | 1116153 | 1260929 | 1423284 |
| | | AP Sub-Total | 133279 | 0.1364014 | 0.0016623 | 7408350 | 8176164 | 9520628 | 10755547 | 12140404 |
| GOLAGHAT | 2 | GOLAGHAT EAST AP | | | | | | | | |
| | 14 | ATHGAON | 9039 | 0.0092508 | 0.0001127 | 502435 | 554509 | 645690 | 729443 | 823364 |
| | 15 | ATHKHELIA | 7546 | 0.0077228 | 0.0000941 | 419446 | 462919 | 539040 | 608958 | 687366 |
| | 16 | BALIJAN | 9545 | 0.0097686 | 0.0001190 | 530561 | 585550 | 681836 | 770277 | 869456 |
| | 17 | BENGENAKHOWA | 7807 | 0.0079899 | 0.0000974 | 433954 | 478930 | 557684 | 630021 | 711141 |
| | 18 | FURKATING | 6202 | 0.0063473 | 0.0000774 | 344740 | 380469 | 443033 | 500498 | 564941 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|-----------------|----------|--------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 19 | GHILADHARI | 11159 | 0.0114204 | 0.0001392 | 620276 | 684563 | 797130 | 900526 | 1016475 |
| | 20 | GOLAGHAT | 8087 | 0.0082765 | 0.0001009 | 449518 | 496107 | 577685 | 652617 | 736646 |
| | 21 | JAMUGURI | 7982 | 0.0081690 | 0.0000996 | 443682 | 489666 | 570185 | 644143 | 727082 |
| | 22 | KAMARBANDHA | 7312 | 0.0074833 | 0.0000912 | 406440 | 448564 | 522324 | 590075 | 666051 |
| | 23 | KOLIAPANI | 6851 | 0.0070115 | 0.0000854 | 380815 | 420283 | 489393 | 552872 | 624059 |
| | 24 | MARKONG | 5682 | 0.0058151 | 0.0000709 | 315836 | 348569 | 405887 | 458534 | 517574 |
| | 25 | MATIKHULA | 11000 | 0.0112577 | 0.0001372 | 611438 | 674808 | 785772 | 887694 | 1001992 |
| | 26 | OATING | 7849 | 0.0080329 | 0.0000979 | 436289 | 481507 | 560684 | 633410 | 714967 |
| | 27 | PULIBOR | 10836 | 0.0110899 | 0.0001351 | 602322 | 664748 | 774057 | 874460 | 987053 |
| | | AP Sub-Total | 116897 | 0.1196356 | 0.0014580 | 6497752 | 7171190 | 8350399 | 9433528 | 10648166 |
| GOLAGHAT | 3 | GOLAGHAT NORTH AP | | | | | | | | |
| | 28 | MADHYA BRAHMAPUTRA | 10286 | 0.0105270 | 0.0001283 | 571750 | 631007 | 734768 | 830075 | 936953 |
| | 29 | MADHYA MISAMORA | 7652 | 0.0078313 | 0.0000954 | 425339 | 469421 | 546612 | 617512 | 697022 |
| | 30 | PACHIM BRAHMAPUTRA | 10192 | 0.0104308 | 0.0001271 | 566525 | 625241 | 728053 | 822489 | 928391 |
| | 31 | PACHIM MISAMORA | 9415 | 0.0096356 | 0.0001174 | 523335 | 577575 | 672549 | 759786 | 857614 |
| | 32 | PUB MISAMORA | 8373 | 0.0085692 | 0.0001044 | 465415 | 513652 | 598115 | 675697 | 762698 |
| | | AP Sub-Total | 45918 | 0.0469937 | 0.0005727 | 2552365 | 2816896 | 3280098 | 3705559 | 4182678 |
| GOLAGHAT | 4 | GOLAGHAT SOUTH AP | | | | | | | | |
| | 33 | CHUNGAJAN | 10257 | 0.0104973 | 0.0001279 | 570138 | 629228 | 732697 | 827735 | 934312 |
| | 34 | CHUNGAJAN MAZGAON | 9207 | 0.0094227 | 0.0001148 | 511774 | 564815 | 657691 | 743000 | 838667 |
| | 35 | CHUNGAJAN MIKIR VILLAGES | 10014 | 0.0102486 | 0.0001249 | 556631 | 614321 | 715338 | 808125 | 912177 |
| | 36 | GANDHKOROI | 7063 | 0.0072285 | 0.0000881 | 392599 | 433288 | 504537 | 569980 | 643370 |
| | 37 | GELABIL | 9719 | 0.0099467 | 0.0001212 | 540233 | 596224 | 694265 | 784318 | 885305 |
| | 38 | HALDIBARI LACHITGAON | 12115 | 0.0123988 | 0.0001511 | 673416 | 743210 | 865421 | 977674 | 1103557 |
| | 39 | KOROIGHAT | 13477 | 0.0137927 | 0.0001681 | 749123 | 826763 | 962714 | 1087587 | 1227622 |
| | 40 | MADHYAMPUR | 8566 | 0.0087667 | 0.0001068 | 476143 | 525492 | 611902 | 691272 | 780278 |
| | 41 | PACHIM BORPATHAR | 8545 | 0.0087452 | 0.0001066 | 474976 | 524203 | 610402 | 689577 | 778365 |
| | 42 | PACHIM NAOJAN | 10775 | 0.0110274 | 0.0001344 | 598931 | 661006 | 769699 | 869537 | 981496 |
| | 43 | PACHIM SARUPATHAR | 10779 | 0.0110315 | 0.0001344 | 599154 | 661251 | 769985 | 869860 | 981861 |
| | 44 | PANJAN | 9488 | 0.0097103 | 0.0001183 | 527393 | 582053 | 677764 | 765677 | 864263 |
| | 45 | PREMHORA | 10009 | 0.0102435 | 0.0001248 | 556353 | 614014 | 714981 | 807721 | 911721 |
| | 46 | PUB BORPATHAR | 9025 | 0.0092364 | 0.0001126 | 501657 | 553650 | 644690 | 728313 | 822089 |
| | 47 | PUB NAOJAN | 4834 | 0.0049472 | 0.0000603 | 268699 | 296548 | 345311 | 390101 | 440330 |
| | 48 | PUB SARUPATHAR | 8053 | 0.0082417 | 0.0001004 | 447628 | 494021 | 575257 | 649873 | 733549 |
| | 49 | RAJAPUKHURI | 11828 | 0.0121051 | 0.0001475 | 657463 | 725603 | 844919 | 954514 | 1077414 |
| | 50 | RATANPUR | 8413 | 0.0086101 | 0.0001049 | 467639 | 516106 | 600973 | 678925 | 766341 |
| | 51 | SILONIJAN | 11038 | 0.0112966 | 0.0001377 | 613550 | 677140 | 788486 | 890761 | 1005453 |
| | 52 | TENGAHOLA | 9657 | 0.0098832 | 0.0001204 | 536787 | 592421 | 689836 | 779315 | 879658 |
| | 53 | TENGANI | 15681 | 0.0160484 | 0.0001956 | 871633 | 961970 | 1120154 | 1265449 | 1428385 |
| | | AP Sub-Total | 208543 | 0.2134286 | 0.0026010 | 11591920 | 12793326 | 14897023 | 16829313 | 18996214 |
| GOLAGHAT | 5 | GOLAGHAT WEST | | | | | | | | |
| | 54 | BADULIPAR | 10965 | 0.0112219 | 0.0001368 | 609493 | 672661 | 783272 | 884870 | 998804 |
| | 55 | BEHORA | 10964 | 0.0112209 | 0.0001367 | 609437 | 672600 | 783200 | 884789 | 998712 |
| | 56 | BOKAKHAT* | 11362 | 0.0116282 | 0.0001417 | 631560 | 697016 | 811631 | 916908 | 1034966 |
| | 57 | DAKHIN KAZIRONGA | 10609 | 0.0108575 | 0.0001323 | 589704 | 650822 | 757841 | 856141 | 966375 |
| | 58 | DESOI | 7500 | 0.0076757 | 0.0000935 | 416890 | 460097 | 535754 | 605246 | 683176 |
| | 59 | DUSUTIMUKH | 9989 | 0.0102230 | 0.0001246 | 555241 | 612787 | 713552 | 806107 | 909900 |
| | 60 | GULUNG TEMERA | 8052 | 0.0082406 | 0.0001004 | 447573 | 493960 | 575185 | 649792 | 733458 |
| | 61 | KURUABAH | 11201 | 0.0114634 | 0.0001397 | 622611 | 687139 | 800130 | 903915 | 1020301 |
| | 62 | MADHYA KAZIRANGA | 8689 | 0.0088926 | 0.0001084 | 482980 | 533037 | 620688 | 701198 | 791482 |
| | 63 | MADHYA MAHURA | 9440 | 0.0096612 | 0.0001177 | 524725 | 579108 | 674335 | 761803 | 859891 |
| | 64 | MOHMAIKI | 12693 | 0.0129904 | 0.0001583 | 705544 | 778668 | 906709 | 1024319 | 1156207 |
| | 65 | MORIDHANSIRI | 9419 | 0.0096397 | 0.0001175 | 523558 | 577820 | 672835 | 760108 | 857978 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|-------------------|----------|-------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 66 | NUMALIGARH* | 11772 | 0.0120478 | 0.0001468 | 654350 | 722168 | 840919 | 949994 | 1072313 |
| | 67 | PACHIM KAZIRANGA | 10581 | 0.0108289 | 0.0001320 | 588148 | 649104 | 755841 | 853881 | 963825 |
| | 68 | PUB-KAZIRANGA | 8386 | 0.0085825 | 0.0001046 | 466138 | 514449 | 599044 | 676746 | 763882 |
| | 69 | PUB MAHURA | 13810 | 0.0141335 | 0.0001722 | 767633 | 847191 | 986501 | 1114460 | 1257955 |
| | 70 | RAJABARI | 10883 | 0.0111380 | 0.0001357 | 604935 | 667631 | 777414 | 878252 | 991334 |
| | 71 | RANGAMATI KOIBARTTA | 9695 | 0.0099221 | 0.0001209 | 538899 | 594752 | 692551 | 782382 | 883119 |
| | 72 | UTTER MAHURA | 7716 | 0.0078968 | 0.0000962 | 428896 | 473347 | 551183 | 622677 | 702852 |
| | 73 | UTTER PUB KAZIRANGA | 9425 | 0.0096458 | 0.0001176 | 523891 | 578188 | 673264 | 760593 | 858525 |
| | | AP Sub-Total | 203151 | 0.2079103 | 0.0025338 | 11292204 | 12462547 | 14511851 | 16394181 | 18505056 |
| GOLAGHAT | 6 | GOMARIGURI AP | | | | | | | | |
| | 74 | ADARSHA GOMARI | 7466 | 0.0076409 | 0.0000931 | 415000 | 458011 | 533325 | 602502 | 680079 |
| | 75 | ARUNACHAL | 9270 | 0.0094872 | 0.0001156 | 515275 | 568680 | 662191 | 748084 | 844406 |
| | 76 | CHOWDANG PATHAR | 10761 | 0.0110131 | 0.0001342 | 598153 | 660147 | 768699 | 868407 | 980221 |
| | 77 | DOYANG | 9918 | 0.0101504 | 0.0001237 | 551295 | 608432 | 708481 | 800377 | 903432 |
| | 78 | KACHAMARI | 8689 | 0.0088926 | 0.0001084 | 482980 | 533037 | 620688 | 701198 | 791482 |
| | 79 | MERAPANI | 10426 | 0.0106703 | 0.0001300 | 579532 | 639596 | 744769 | 841373 | 949706 |
| | 80 | RATANPUR | 8851 | 0.0090584 | 0.0001104 | 491985 | 542975 | 632261 | 714271 | 806239 |
| | 81 | SARUPANI | 9612 | 0.0098372 | 0.0001199 | 534286 | 589660 | 686622 | 775683 | 875559 |
| | 82 | SIMANTA | 8264 | 0.0084576 | 0.0001031 | 459357 | 506965 | 590329 | 666901 | 752769 |
| | 83 | SISUPANI | 7845 | 0.0080288 | 0.0000978 | 436066 | 481261 | 560398 | 633087 | 714602 |
| | 84 | TORANI | 7866 | 0.0080503 | 0.0000981 | 437234 | 482549 | 561898 | 634782 | 716515 |
| | | AP Sub-Total | 98968 | 0.1012866 | 0.0012344 | 5501163 | 6071313 | 7069662 | 7986667 | 9015010 |
| GOLAGHAT | 7 | KAKODONGA AP | | | | | | | | |
| | 85 | BARUABAMUNGAON | 10342 | 0.0105843 | 0.0001290 | 574863 | 634443 | 738769 | 834594 | 942054 |
| | 86 | DAKHIN PUB-KAKODONGA | 9415 | 0.0096356 | 0.0001174 | 523335 | 577575 | 672549 | 759786 | 857614 |
| | 87 | DERGAON | 7935 | 0.0081209 | 0.0000990 | 441069 | 486782 | 566827 | 640350 | 722800 |
| | 88 | NEGHERITING | 5463 | 0.0055910 | 0.0000681 | 303662 | 335134 | 390243 | 440861 | 497626 |
| | 89 | PUB-BRAHAMPUTRA | 12839 | 0.0131398 | 0.0001601 | 713659 | 787624 | 917139 | 1036101 | 1169506 |
| | 90 | SITALPATHAR | 4426 | 0.0045297 | 0.0000552 | 246020 | 271518 | 316166 | 357176 | 403165 |
| | 91 | UTTER PACHUIM KAKODONGA | 6082 | 0.0062245 | 0.0000759 | 338070 | 373108 | 434460 | 490814 | 554010 |
| | | AP Sub-Total | 56502 | 0.0578257 | 0.0007047 | 3140679 | 3466184 | 4036154 | 4559682 | 5146776 |
| GOLAGHAT | 8 | MORONGI AP | | | | | | | | |
| | 92 | DOIGRUNG | 13687 | 0.0140076 | 0.0001707 | 760796 | 839646 | 977715 | 1104534 | 1246751 |
| | 93 | FALLANGONI | 9826 | 0.0100562 | 0.0001226 | 546181 | 602788 | 701909 | 792953 | 895052 |
| | 94 | LETEKUJAN | 11509 | 0.0117786 | 0.0001435 | 639731 | 706034 | 822132 | 928770 | 1048357 |
| | 95 | MORONGI | 7513 | 0.0076890 | 0.0000937 | 417612 | 460894 | 536682 | 606295 | 684360 |
| | 96 | MURPHULANI | 8772 | 0.0089775 | 0.0001094 | 487594 | 538129 | 626617 | 707896 | 799043 |
| | 97 | PANKA | 14246 | 0.0145797 | 0.0001777 | 791868 | 873938 | 1017646 | 1149645 | 1297670 |
| | 98 | PHULBARI | 9712 | 0.0099395 | 0.0001211 | 539844 | 595795 | 693765 | 783753 | 884668 |
| | 99 | PUB MORONGI | 8954 | 0.0091638 | 0.0001117 | 497711 | 549294 | 639618 | 722583 | 815621 |
| | 100 | RONGAJAN | 12605 | 0.0129003 | 0.0001572 | 700652 | 773269 | 900423 | 1017217 | 1148191 |
| | 101 | RONGBONG | 11264 | 0.0115279 | 0.0001405 | 626113 | 691004 | 804631 | 908999 | 1026039 |
| | 102 | RONGDOI | 5763 | 0.0058980 | 0.0000719 | 320338 | 353538 | 411673 | 465071 | 524953 |
| | | AP Sub-Total | 113851 | 0.1165182 | 0.0014200 | 6328439 | 6984329 | 8132812 | 9187717 | 10370705 |
| | | GOLAGHAT ZP | 977109 | 1.0000000 | 0.0121868 | 54312871 | 59941949 | 69798626 | 78852193 | 89005008 |
| HAILAKANDI | 1 | ALGAPUR AP | | | | | | | | |
| | 1 | ALGAPUR | 8333 | 0.0135741 | 0.0001179 | 525547 | 580016 | 675392 | 762997 | 861239 |
| | 2 | BAKRIHAWAR | 9779 | 0.0159296 | 0.0001384 | 616744 | 680664 | 792591 | 895398 | 1010687 |
| | 3 | BASHBARI | 7924 | 0.0129079 | 0.0001121 | 499753 | 551548 | 642243 | 725548 | 818968 |
| | 4 | CHANDIPUR | 13860 | 0.0225774 | 0.0001961 | 874125 | 964721 | 1123357 | 1269068 | 1432470 |
| | 5 | CHIPARSANGAN | 7343 | 0.0119615 | 0.0001039 | 463110 | 511107 | 595152 | 672349 | 758920 |
| | 6 | KALINAGAR | 13208 | 0.0215153 | 0.0001869 | 833005 | 919339 | 1070512 | 1209368 | 1365084 |
| | 7 | MOHANPUR | 6954 | 0.0113278 | 0.0000984 | 438576 | 484031 | 563624 | 636731 | 718715 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|-------------------|----------|--------------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 8 | MOHONPUR BURNIE BREASE | 11904 | 0.0193912 | 0.0001685 | 750764 | 828574 | 964823 | 1089970 | 1230312 |
| | 9 | NORTH NARAYANPUR | 9035 | 0.0147177 | 0.0001279 | 569821 | 628879 | 732289 | 827275 | 933792 |
| | 10 | PANCHGRAM* | 12027 | 0.0195915 | 0.0001702 | 758521 | 837136 | 974792 | 1101232 | 1243024 |
| | 11 | SAYEDBOND | 5748 | 0.0093633 | 0.0000813 | 362516 | 400088 | 465877 | 526306 | 594072 |
| | 12 | UTTAR KANCHANPUR | 9482 | 0.0154458 | 0.0001342 | 598013 | 659992 | 768519 | 868203 | 979991 |
| | 13 | WEST MOHONPUR | 6184 | 0.0100735 | 0.0000875 | 390014 | 430436 | 501215 | 566228 | 639134 |
| | | AP Sub-Total | 121781 | 0.1983766 | 0.0017234 | 7680510 | 8476531 | 9870387 | 11150673 | 12586406 |
| HAILAKANDI | 2 | HAILAKANDI AP | | | | | | | | |
| | 14 | BAHADURPUR | 9969 | 0.0162391 | 0.0001411 | 628727 | 693889 | 807990 | 912795 | 1030324 |
| | 15 | BANSHDAHAR BAR HAILAKANDI | 10176 | 0.0165763 | 0.0001440 | 641782 | 708298 | 824768 | 931748 | 1051718 |
| | 16 | BHATIRKUPA | 10580 | 0.0172344 | 0.0001497 | 667262 | 736418 | 857512 | 968740 | 1093473 |
| | 17 | BOALIPAR | 5013 | 0.0081660 | 0.0000709 | 316161 | 348928 | 406305 | 459007 | 518108 |
| | 18 | CHANDPUR - UJANKUPA | 8580 | 0.0139765 | 0.0001214 | 541125 | 597208 | 695412 | 785613 | 886767 |
| | 19 | GANGPAR-DHUMKAR-LAKHIRBOND | 5657 | 0.0092150 | 0.0000801 | 356777 | 393754 | 458502 | 517974 | 584667 |
| | 20 | KANCHANPUR | 9136 | 0.0148822 | 0.0001293 | 576191 | 635909 | 740476 | 836522 | 944231 |
| | 21 | MATIJURI - PAIKAN | 9624 | 0.0156771 | 0.0001362 | 606968 | 669876 | 780028 | 881205 | 994667 |
| | 22 | NARAINPUR - TUPKHANA | 7809 | 0.0127206 | 0.0001105 | 492500 | 543543 | 632922 | 715018 | 807082 |
| | 23 | NITAINAGAR | 9994 | 0.0162798 | 0.0001414 | 630304 | 695629 | 810017 | 915084 | 1032908 |
| | 24 | RANGAUTI | 12002 | 0.0195508 | 0.0001698 | 756945 | 835396 | 972766 | 1098943 | 1240440 |
| | 25 | RATANPUR | 9605 | 0.0156462 | 0.0001359 | 605770 | 668553 | 778488 | 879466 | 992704 |
| | 26 | SERESPORE | 12888 | 0.0209941 | 0.0001824 | 812823 | 897065 | 1044576 | 1180068 | 1332011 |
| | 27 | SUDARSHANPUR BANDUKMARA | 11275 | 0.0183665 | 0.0001596 | 711094 | 784793 | 913842 | 1032376 | 1165303 |
| | | AP Sub-Total | 132308 | 0.2155247 | 0.0018723 | 8344429 | 9209260 | 10723603 | 12114560 | 13674401 |
| HAILAKANDI | 3 | KATLICHERRA AP | | | | | | | | |
| | 28 | APPIN - RONGPUR | 8824 | 0.0143740 | 0.0001249 | 556514 | 614192 | 715188 | 807955 | 911985 |
| | 29 | DHOLAI - MOLAI | 7876 | 0.0128297 | 0.0001115 | 496725 | 548207 | 638352 | 721153 | 814007 |
| | 30 | DINANATHPUR | 9272 | 0.0151037 | 0.0001312 | 584768 | 645375 | 751498 | 848975 | 958287 |
| | 31 | HARISHNAGAR | 9261 | 0.0150858 | 0.0001311 | 584075 | 644609 | 750607 | 847968 | 957150 |
| | 32 | KATLICHERRA | 11384 | 0.0185441 | 0.0001611 | 717969 | 792380 | 922677 | 1042357 | 1176568 |
| | 33 | RANGABAK | 9706 | 0.0158107 | 0.0001374 | 612140 | 675583 | 786674 | 888714 | 1003142 |
| | 34 | SAHABAD | 7448 | 0.0121325 | 0.0001054 | 469732 | 518416 | 603663 | 681964 | 769772 |
| | 35 | SONACHERRA - RUPACHERRA | 9594 | 0.0156283 | 0.0001358 | 605076 | 667788 | 777597 | 878458 | 991567 |
| | | AP Sub-Total | 73365 | 0.1195088 | 0.0010382 | 4626999 | 5106549 | 5946255 | 6717543 | 7582477 |
| HAILAKANDI | 4 | LALA AP | | | | | | | | |
| | 36 | AEINAKHAL | 5139 | 0.0083712 | 0.0000727 | 324108 | 357699 | 416517 | 470544 | 531130 |
| | 37 | BORBOND | 9319 | 0.0151803 | 0.0001319 | 587733 | 648646 | 755308 | 853279 | 963145 |
| | 38 | BOWERGHAT | 10250 | 0.0166969 | 0.0001451 | 646449 | 713448 | 830766 | 938524 | 1059366 |
| | 39 | CHANDRAPUR | 10279 | 0.0167441 | 0.0001455 | 648278 | 715467 | 833116 | 941179 | 1062363 |
| | 40 | DHOLCHERRA - BILAIPUR | 26382 | 0.0429753 | 0.0003733 | 1663866 | 1836311 | 2138269 | 2415624 | 2726653 |
| | 41 | JYOTSNABAD UMEDNAGAR | 6644 | 0.0108228 | 0.0000940 | 419025 | 462454 | 538498 | 608347 | 686676 |
| | 42 | KAYA RAMCHANDI | 17081 | 0.0278243 | 0.0002417 | 1077268 | 1188918 | 1384420 | 1563993 | 1765369 |
| | 43 | LALACHERRA - BEMARPUR | 10836 | 0.0176514 | 0.0001533 | 683407 | 754237 | 878261 | 992180 | 1119931 |
| | 44 | LALAMUKH | 10651 | 0.0173501 | 0.0001507 | 671740 | 741360 | 863267 | 975241 | 1100811 |
| | 45 | MAMADPUR - JOYKRISHNAPUR | 12631 | 0.0205754 | 0.0001787 | 796615 | 879177 | 1023746 | 1156536 | 1305449 |
| | 46 | MONACHERRA | 8549 | 0.0139260 | 0.0001210 | 539170 | 595051 | 692899 | 782775 | 883563 |
| | 47 | NIMAICHANDPUR | 7525 | 0.0122579 | 0.0001065 | 474588 | 523775 | 609904 | 689014 | 777730 |
| | 48 | NISCHINTAPUR | 8617 | 0.0140368 | 0.0001219 | 543459 | 599784 | 698410 | 789001 | 890591 |
| | 49 | NIZ VERNAPUR - SARBANANDAPUR | 8871 | 0.0144505 | 0.0001255 | 559478 | 617463 | 718997 | 812258 | 916843 |
| | 50 | PURBOKITTERBOND - RAJYESWARPUR | 6406 | 0.0104351 | 0.0000907 | 404015 | 445888 | 519208 | 586555 | 662078 |
| | 51 | RAJYESWARPUR | 9682 | 0.0157716 | 0.0001370 | 610626 | 673913 | 784729 | 886516 | 1000662 |
| | 52 | SUDARSHANPUR - KALACHERRA | 10604 | 0.0172735 | 0.0001501 | 668775 | 738088 | 859457 | 970937 | 1095953 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|-------------------|----------|-----------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 53 | TANTOO - DHANIPUR | 12256 | 0.0199646 | 0.0001734 | 772964 | 853075 | 993352 | 1122200 | 1266692 |
| | | AP Sub-Total | 191722 | 0.3123078 | 0.0027131 | 12091564 | 13344754 | 15539126 | 17554703 | 19815004 |
| HAILAKANDI | 5 | SOUTH HAILAKANDI AP | | | | | | | | |
| | 54 | BALDA BALDI - NANDAGRAM | 7364 | 0.0119957 | 0.0001042 | 464434 | 512569 | 596854 | 674272 | 761090 |
| | 55 | BARUNCHERRA - KUKICHERRA | 10658 | 0.0173615 | 0.0001508 | 672181 | 741847 | 863834 | 975882 | 1101534 |
| | 56 | DHARIARGHAT - KARICHERRA | 11747 | 0.0191354 | 0.0001662 | 740862 | 817647 | 952098 | 1075594 | 1214085 |
| | 57 | DHOLAI BAGAN | 9421 | 0.0153464 | 0.0001333 | 594166 | 655746 | 763575 | 862618 | 973687 |
| | 58 | GHARMURAH | 17706 | 0.0288424 | 0.0002506 | 1116686 | 1232421 | 1435077 | 1621220 | 1829964 |
| | 59 | JAMIRA | 11449 | 0.0186500 | 0.0001620 | 722068 | 796904 | 927945 | 1048308 | 1183286 |
| | 60 | KILLARBAK-JHALNACHERRA | 11091 | 0.0180668 | 0.0001570 | 699490 | 771986 | 898929 | 1015529 | 1146286 |
| | 61 | MANIPUR - NISKAR | 7462 | 0.0121553 | 0.0001056 | 470615 | 519390 | 604797 | 683245 | 771219 |
| | 62 | PALOICHERRA - SULTANICHERRA | 7814 | 0.0127287 | 0.0001106 | 492815 | 543891 | 633327 | 715476 | 807599 |
| | | AP Sub-Total | 94712 | 0.1542822 | 0.0013403 | 5973316 | 6592401 | 7676436 | 8672145 | 9788749 |
| | | HAILAKANDI ZP | 613888 | 1.0000000 | 0.0086873 | 38716818 | 42729496 | 49755807 | 56209624 | 63447037 |
| HOJAI | 1 | BINNAKANDI AP | | | | | | | | |
| | 1 | AKASHIGANGA | 9703 | 0.0121953 | 0.0000972 | 433327 | 478238 | 556878 | 629110 | 710113 |
| | 2 | AKCHEK PATTAR | 10107 | 0.0127031 | 0.0001013 | 451369 | 498150 | 580064 | 655304 | 739679 |
| | 3 | AMBARI | 9182 | 0.0115405 | 0.0000920 | 410060 | 452559 | 526976 | 595330 | 671983 |
| | 4 | BALIRAM | 5866 | 0.0073728 | 0.0000588 | 261970 | 289121 | 336663 | 380332 | 429302 |
| | 5 | BARBALI | 12723 | 0.0159911 | 0.0001275 | 568197 | 627086 | 730202 | 824917 | 931131 |
| | 6 | BARUNGATOLI | 11059 | 0.0138996 | 0.0001108 | 493885 | 545072 | 634702 | 717029 | 809351 |
| | 7 | BHELUGURI | 13301 | 0.0167175 | 0.0001333 | 594010 | 655574 | 763375 | 862392 | 973432 |
| | 8 | BORHAWAR | 19031 | 0.0239193 | 0.0001907 | 849907 | 937992 | 1092233 | 1233906 | 1392781 |
| | 9 | CHANGMAJI | 11436 | 0.0143735 | 0.0001146 | 510721 | 563653 | 656338 | 741472 | 836942 |
| | 10 | CHARING PATHAR | 15218 | 0.0191269 | 0.0001525 | 679622 | 750059 | 873396 | 986684 | 1113727 |
| | 11 | CHOUDHURY BAZAR | 14344 | 0.0180284 | 0.0001437 | 640590 | 706981 | 823235 | 930017 | 1049764 |
| | 12 | DOBOKA | 12110 | 0.0152206 | 0.0001214 | 540821 | 596873 | 695021 | 785172 | 886269 |
| | 13 | JAMUNA | 12886 | 0.0161959 | 0.0001291 | 575477 | 635120 | 739557 | 835485 | 943060 |
| | 14 | JAMUNAMUKH | 9428 | 0.0118497 | 0.0000945 | 421046 | 464684 | 541095 | 611280 | 689987 |
| | 15 | JAYANAGAR | 12631 | 0.0158754 | 0.0001266 | 564089 | 622552 | 724922 | 818952 | 924398 |
| | 16 | KAPAHBARI | 11895 | 0.0149504 | 0.0001192 | 531220 | 586276 | 682682 | 771232 | 870534 |
| | 17 | KOROIANI | 11717 | 0.0147267 | 0.0001174 | 523270 | 577503 | 672466 | 759691 | 857507 |
| | 18 | MURAJHAR | 14378 | 0.0180712 | 0.0001441 | 642108 | 708657 | 825187 | 932221 | 1052252 |
| | 19 | NAGAYA PAM | 9649 | 0.0121275 | 0.0000967 | 430915 | 475576 | 553778 | 625609 | 706161 |
| | 20 | NAMATI | 10446 | 0.0131292 | 0.0001047 | 466509 | 514858 | 599520 | 677284 | 764489 |
| | 21 | NILBAGAN | 14216 | 0.0178676 | 0.0001425 | 634873 | 700673 | 815889 | 921718 | 1040396 |
| | 22 | SAMARALI | 12127 | 0.0152420 | 0.0001215 | 541580 | 597711 | 695997 | 786274 | 887513 |
| | 23 | SARLOK | 13162 | 0.0165428 | 0.0001319 | 587803 | 648723 | 755398 | 853380 | 963259 |
| | 24 | SUTARGAON | 14213 | 0.0178638 | 0.0001424 | 634739 | 700525 | 815717 | 921523 | 1040177 |
| | | AP Sub-Total | 290828 | 0.37 | 0.00 | 12988106 | 14334216 | 16691292 | 18856316 | 21284209 |
| HOJAI | 2 | DHALPUKHURI AP | | | | | | | | |
| | 25 | BALUHANDER | 7156 | 0.0089941 | 0.0000717 | 319580 | 352702 | 410699 | 463971 | 523711 |
| | 26 | BHALUKMARI | 13056 | 0.0164096 | 0.0001308 | 583069 | 643499 | 749314 | 846507 | 955502 |
| | 27 | BORDOLONG | 13191 | 0.0165793 | 0.0001322 | 589098 | 650153 | 757062 | 855260 | 965382 |
| | 28 | DHALPUKHURI | 14178 | 0.0178198 | 0.0001421 | 633176 | 698800 | 813708 | 919254 | 1037615 |
| | 29 | FORMAPAR | 13586 | 0.0170757 | 0.0001361 | 606738 | 669621 | 779732 | 880871 | 994290 |
| | 30 | KUMURAKATA | 9341 | 0.0117404 | 0.0000936 | 417160 | 460396 | 536102 | 605639 | 683620 |
| | 31 | LANKA BHETA | 5923 | 0.0074444 | 0.0000594 | 264516 | 291930 | 339935 | 384028 | 433474 |
| | 32 | LASKAR PATHAR | 19191 | 0.0241204 | 0.0001923 | 857052 | 945878 | 1101416 | 1244280 | 1404491 |
| | 33 | MILIK BASTI | 13748 | 0.0172793 | 0.0001378 | 613973 | 677606 | 789030 | 891374 | 1006146 |
| | 34 | NANDAPUR | 9022 | 0.0113394 | 0.0000904 | 402914 | 444673 | 517793 | 584956 | 660274 |
| | 35 | PADUM PUKHURI | 9772 | 0.0122821 | 0.0000979 | 436408 | 481638 | 560838 | 633584 | 715163 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|---------------|----------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 36 | SINGARI BASTI | 9704 | 0.0121966 | 0.0000972 | 433372 | 478287 | 556935 | 629175 | 710186 |
| | | AP Sub-Total | 137868 | 0.17 | 0.00 | 6157056 | 6795184 | 7912563 | 8938901 | 10089852 |
| HOJAI | 3 | JUGIJAN AP | | | | | | | | |
| | 37 | ASHINAGAR | 10716 | 0.0134685 | 0.0001074 | 478567 | 528166 | 615016 | 694790 | 784249 |
| | 38 | BARAPHUTI | 6861 | 0.0086233 | 0.0000688 | 306406 | 338162 | 393769 | 444844 | 502121 |
| | 39 | BORPUKHURI | 7331 | 0.0092141 | 0.0000735 | 327396 | 361327 | 420743 | 475318 | 536518 |
| | 40 | DIMARU PAR | 9386 | 0.0117969 | 0.0000941 | 419170 | 462613 | 538684 | 608557 | 686913 |
| | 41 | GOLAGHATIA BASTI | 9809 | 0.0123286 | 0.0000983 | 438061 | 483462 | 562961 | 635983 | 717870 |
| | 42 | GOPAL NAGAR | 12274 | 0.0154267 | 0.0001230 | 548145 | 604956 | 704433 | 795805 | 898271 |
| | 43 | HAYANG | 7461 | 0.0093775 | 0.0000748 | 333201 | 367735 | 428204 | 483746 | 546032 |
| | 44 | HINDU BLOCK | 10973 | 0.0137916 | 0.0001100 | 490044 | 540833 | 629766 | 711453 | 803058 |
| | 45 | ISLAM NAGAR | 10694 | 0.0134409 | 0.0001072 | 477584 | 527082 | 613753 | 693363 | 782639 |
| | 46 | KANDHULIMARI | 13251 | 0.0166547 | 0.0001328 | 591777 | 653110 | 760506 | 859151 | 969773 |
| | 47 | PUB DHANIRAM PATHAR | 14034 | 0.0176388 | 0.0001406 | 626745 | 691702 | 805444 | 909918 | 1027076 |
| | 48 | RADHANAGAR | 13616 | 0.0171134 | 0.0001364 | 608078 | 671100 | 781454 | 882816 | 996485 |
| | 49 | RAJBARI | 6465 | 0.0081256 | 0.0000648 | 288721 | 318644 | 371041 | 419169 | 473140 |
| | | AP Sub-Total | 132871 | 0 | 0 | 5933894 | 6548893 | 7625774 | 8614912 | 9724147 |
| HOJAI | 4 | LUMDING AP | | | | | | | | |
| | 50 | DAKHIN LUMDING* | 15539 | 0.0195304 | 0.0001557 | 693957 | 765880 | 891819 | 1007497 | 1137220 |
| | 51 | DERO PATHAR | 6458 | 0.0081168 | 0.0000647 | 288408 | 318299 | 370640 | 418715 | 472628 |
| | 52 | KAKI THAISUPER | 29282 | 0.0368034 | 0.0002934 | 1307707 | 1443240 | 1680562 | 1898547 | 2142999 |
| | 53 | KAKI TONGIA | 6959 | 0.0087465 | 0.0000697 | 310782 | 342992 | 399393 | 451198 | 509294 |
| | 54 | KHAGARIJAN | 17041 | 0.0214182 | 0.0001708 | 761035 | 839910 | 978022 | 1104882 | 1247143 |
| | 55 | NAKHUTI | 11227 | 0.0141108 | 0.0001125 | 501387 | 553352 | 644344 | 727921 | 821647 |
| | 56 | PACHIM LUMDING | 12602 | 0.0158390 | 0.0001263 | 562794 | 621122 | 723258 | 817072 | 922276 |
| | 57 | PUB LUMDING | 10853 | 0.0136407 | 0.0001088 | 484685 | 534918 | 622879 | 703672 | 794275 |
| | 58 | SARKE BASTI | 15290 | 0.0192174 | 0.0001532 | 682837 | 753607 | 877528 | 991353 | 1118997 |
| | | AP Sub-Total | 125251 | 0.16 | 0.00 | 5593592 | 6173322 | 7188445 | 8120856 | 9166478 |
| HOJAI | 5 | ODALI AP | | | | | | | | |
| | 59 | AZARBARI | 8279 | 0.0104056 | 0.0000830 | 369732 | 408052 | 475151 | 536783 | 605898 |
| | 60 | BAMUNGAON | 16591 | 0.0208526 | 0.0001663 | 740939 | 817731 | 952196 | 1075705 | 1214210 |
| | 61 | KANDURA BURAGAON | 7889 | 0.0099154 | 0.0000791 | 352315 | 388830 | 452768 | 511496 | 577355 |
| | 62 | LANKAJAN | 13752 | 0.0172844 | 0.0001378 | 614151 | 677803 | 789259 | 891634 | 1006438 |
| | 63 | NO.1 KAKI | 16799 | 0.0211140 | 0.0001683 | 750228 | 827982 | 964133 | 1089191 | 1229433 |
| | 64 | ODALI | 13152 | 0.0165303 | 0.0001318 | 587356 | 648231 | 754824 | 852732 | 962527 |
| | 65 | PACHIM ODALI | 15458 | 0.0194286 | 0.0001549 | 690340 | 761888 | 887170 | 1002245 | 1131292 |
| | 66 | PURANA KAKI | 6514 | 0.0081872 | 0.0000653 | 290909 | 321059 | 373854 | 422346 | 476726 |
| | 67 | RANIPUKHURI | 10380 | 0.0130462 | 0.0001040 | 463561 | 511605 | 595732 | 673005 | 759659 |
| | | AP Sub-Total | 108814 | 0.14 | 0.00 | 4859531 | 5363182 | 6245087 | 7055136 | 7963538 |
| | | HOJAI ZP | 795632 | 1.00 | 0.01 | 35532180 | 39214796 | 45663161 | 51586121 | 58228224 |
| JORHAT | 1 | EAST JORHAT AP | | | | | | | | |
| | 1 | BALI JAN | 8942 | 0.0110991 | 0.0001043 | 464894 | 513076 | 597445 | 674939 | 761843 |
| | 2 | HEMLAI | 9751 | 0.0121032 | 0.0001138 | 506954 | 559495 | 651497 | 736002 | 830768 |
| | 3 | KOTHALGURI | 10782 | 0.0133829 | 0.0001258 | 560555 | 618652 | 720381 | 813822 | 918608 |
| | 4 | LAHING | 9989 | 0.0123986 | 0.0001165 | 519327 | 573151 | 667399 | 753967 | 851046 |
| | 5 | MADHYA NAKACHARI | 11184 | 0.0138819 | 0.0001305 | 581455 | 641718 | 747240 | 844165 | 952857 |
| | 6 | PUB LAHING | 10511 | 0.0130465 | 0.0001226 | 546466 | 603103 | 702275 | 793367 | 895519 |
| | 7 | PUB NAKACHARI | 7810 | 0.0096940 | 0.0000911 | 406041 | 448124 | 521812 | 589496 | 665399 |
| | 8 | SELENG | 9550 | 0.0118537 | 0.0001114 | 496504 | 547962 | 638067 | 720831 | 813644 |
| | 9 | UTTAR PUB NAKACHARI | 11257 | 0.0139725 | 0.0001313 | 585250 | 645907 | 752118 | 849675 | 959077 |
| | | AP Sub-Total | 89776 | 0.1114325 | 0.0010473 | 4667447 | 5151189 | 5998235 | 6776265 | 7648760 |
| JORHAT | 2 | JORHAT AP | | | | | | | | |
| | 10 | BAGHCHUNG CHARAIBAH*** | 26281 | 0.0326207 | 0.0003066 | 1366347 | 1507957 | 1755922 | 1983682 | 2239096 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|---------------|---------|-------------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 11 | CHINAMARA** | 18254 | 0.0226574 | 0.0002129 | 949024 | 1047382 | 1219611 | 1377806 | 1555209 |
| | 12 | DAKHIN CHARAIBAH | 5010 | 0.0062186 | 0.0000584 | 260469 | 287465 | 334735 | 378153 | 426843 |
| | 13 | DAKHIN KATONI BAGISA | 7276 | 0.0090312 | 0.0000849 | 378279 | 417484 | 486134 | 549190 | 619903 |
| | 14 | DAKHIN KORONGA | 6364 | 0.0078992 | 0.0000742 | 330864 | 365155 | 425200 | 480353 | 542202 |
| | 15 | DAKHIN PUB NAMONI CHARAIBAH | 8504 | 0.0105554 | 0.0000992 | 442122 | 487945 | 568181 | 641879 | 724526 |
| | 16 | DAKHIN THANGAL KHONGIA BAGISA | 10828 | 0.0134400 | 0.0001263 | 562947 | 621292 | 723455 | 817294 | 922527 |
| | 17 | KARANGA | 7591 | 0.0094222 | 0.0000886 | 394655 | 435558 | 507180 | 572966 | 646740 |
| | 18 | KATANI | 8463 | 0.0105045 | 0.0000987 | 439991 | 485592 | 565441 | 638785 | 721033 |
| | 19 | KHONGIA | 8425 | 0.0104573 | 0.0000983 | 438015 | 483412 | 562902 | 635916 | 717795 |
| | 20 | KUSHAL KONWAR | 5908 | 0.0073332 | 0.0000689 | 307156 | 338991 | 394733 | 445934 | 503351 |
| | 21 | MADHYA KATONI BAGISHA | 3957 | 0.0049115 | 0.0000462 | 205724 | 227046 | 264380 | 298673 | 337130 |
| | 22 | MADHYA KHANGIA | 6961 | 0.0086402 | 0.0000812 | 361902 | 399410 | 465088 | 525414 | 593065 |
| | 23 | MADHYA NAMONI CHARAIBAH* | 8521 | 0.0105765 | 0.0000994 | 443006 | 488920 | 569317 | 643162 | 725974 |
| | 24 | MADHYA THANGAL | 7520 | 0.0093340 | 0.0000877 | 390964 | 431484 | 502436 | 567607 | 640691 |
| | 25 | MADHYA THENGAL KHONGIA BAGISA | 6263 | 0.0077738 | 0.0000731 | 325613 | 359360 | 418452 | 472729 | 533597 |
| | 26 | MARIANI BAGISA | 7208 | 0.0089468 | 0.0000841 | 374743 | 413582 | 481591 | 544058 | 614109 |
| | 27 | MULAGABHORU | 4866 | 0.0060398 | 0.0000568 | 252983 | 279203 | 325114 | 367284 | 414575 |
| | 28 | PANICHAKUA | 5432 | 0.0067423 | 0.0000634 | 282409 | 311679 | 362930 | 410006 | 462797 |
| | 29 | PASCHIM KHONGIA | 5401 | 0.0067039 | 0.0000630 | 280798 | 309900 | 360859 | 407666 | 460156 |
| | 30 | PASCHIM THENGAL | 7652 | 0.0094979 | 0.0000893 | 397827 | 439058 | 511256 | 577571 | 651937 |
| | 31 | PUB THENGAL | 7738 | 0.0096046 | 0.0000903 | 402298 | 443993 | 517002 | 584062 | 659264 |
| | 32 | UTTAR GARAMUR | 12415 | 0.0154098 | 0.0001448 | 645455 | 712351 | 829488 | 937080 | 1057737 |
| | 33 | UTTAR GARMUR BAGISA | 5913 | 0.0073394 | 0.0000690 | 307416 | 339278 | 395067 | 446311 | 503777 |
| | 34 | UTTAR KHONGIA | 8347 | 0.0103605 | 0.0000974 | 433960 | 478936 | 557691 | 630029 | 711150 |
| | 35 | UTTAR NAMONI CHARAIBAH* | 13708 | 0.0170147 | 0.0001599 | 712678 | 786541 | 915877 | 1034676 | 1167898 |
| | 36 | UTTAR THENGAL KHONGIA BAGISA | 4910 | 0.0060944 | 0.0000573 | 255270 | 281727 | 328054 | 370605 | 418324 |
| | | AP Sub-Total | 229716 | 0.2851298 | 0.0026798 | 11942915 | 13180699 | 15348095 | 17338893 | 19571407 |
| JORHAT | 3 | KALIAPANI AP | | | | | | | | |
| | 37 | BAMUN PUKHURI | 9385 | 0.0116489 | 0.0001095 | 487925 | 538495 | 627043 | 708377 | 799586 |
| | 38 | BHOGAMUKH | 6688 | 0.0083013 | 0.0000780 | 347709 | 383746 | 446848 | 504808 | 569806 |
| | 39 | BOLOMA | 9005 | 0.0111773 | 0.0001050 | 468169 | 516691 | 601654 | 679695 | 767210 |
| | 40 | CHINTAMONIGORH | 7127 | 0.0088462 | 0.0000831 | 370532 | 408935 | 476179 | 537944 | 607208 |
| | 41 | GAKHIRKHOWA | 8249 | 0.0102389 | 0.0000962 | 428865 | 473313 | 551143 | 622632 | 702801 |
| | 42 | JHANJIMUKH | 7278 | 0.0090337 | 0.0000849 | 378383 | 417599 | 486268 | 549341 | 620073 |
| | 43 | MADHYA TEOK | 5893 | 0.0073146 | 0.0000687 | 306377 | 338130 | 393731 | 444802 | 502073 |
| | 44 | PASCHIM TEOK | 8231 | 0.0102165 | 0.0000960 | 427929 | 472280 | 549941 | 621273 | 701267 |
| | 45 | PUB TEOK | 7969 | 0.0098913 | 0.0000930 | 414308 | 457247 | 532436 | 601498 | 678945 |
| | 46 | TAMULICHIGA | 6133 | 0.0076124 | 0.0000715 | 318854 | 351901 | 409766 | 462917 | 522521 |
| | | AP Sub-Total | 75958 | 0.0942812 | 0.0008861 | 3949050 | 4358336 | 5075008 | 5733287 | 6471490 |
| JORHAT | 4 | MADHYA JORHAT AP | | | | | | | | |
| | 47 | GOHAIN FECHUWAL | 8881 | 0.0110233 | 0.0001036 | 461722 | 509576 | 593369 | 670335 | 756646 |
| | 48 | HOLONGAPAR BAGISA | 8572 | 0.0106398 | 0.0001000 | 445658 | 491846 | 572724 | 647012 | 730320 |
| | 49 | KAKOJAN | 9319 | 0.0115670 | 0.0001087 | 484494 | 534708 | 622634 | 703395 | 793963 |
| | 50 | MADHYA CHOWKHAT | 9866 | 0.0122460 | 0.0001151 | 512933 | 566094 | 659180 | 744683 | 840566 |
| | 51 | MADHYA HOLUNGAPAR | 9317 | 0.0115645 | 0.0001087 | 484390 | 534593 | 622500 | 703244 | 793792 |
| | 52 | MELENG BALICHAPORI | 11290 | 0.0140135 | 0.0001317 | 586966 | 647800 | 754323 | 852166 | 961889 |
| | 53 | PASCHIM HOLUNGAPAR | 9982 | 0.0123899 | 0.0001164 | 518963 | 572750 | 666931 | 753438 | 850449 |
| | 54 | PUB HOLUNGAPAR | 9577 | 0.0118872 | 0.0001117 | 497907 | 549511 | 639871 | 722869 | 815944 |
| | 55 | RAJOI BADULIPUKHURI | 8988 | 0.0111562 | 0.0001049 | 467285 | 515716 | 600518 | 678411 | 765762 |
| | 56 | ZOTOKIA | 8285 | 0.0102836 | 0.0000966 | 430736 | 475379 | 553549 | 625349 | 705868 |
| | | AP Sub-Total | 94077 | 0.1167710 | 0.0010975 | 4891055 | 5397973 | 6285599 | 7100903 | 8015198 |
| JORHAT | 5 | NORTH WEST JORHAT AP | | | | | | | | |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|---------------|----------|---------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 57 | BALIGAON | 5908 | 0.0073332 | 0.0000689 | 307156 | 338991 | 394733 | 445934 | 503351 |
| | 58 | CHARINGIA | 10244 | 0.0127151 | 0.0001195 | 532585 | 587783 | 684436 | 773214 | 872771 |
| | 59 | DAKHIN PORBOTIA | 4884 | 0.0060622 | 0.0000570 | 253919 | 280235 | 326316 | 368643 | 416108 |
| | 60 | DHEKORGORAH | 8080 | 0.0100291 | 0.0000943 | 420079 | 463616 | 539852 | 609876 | 688402 |
| | 61 | MADHYA CHARIGAON | 7900 | 0.0098057 | 0.0000922 | 410720 | 453288 | 527825 | 596290 | 673066 |
| | 62 | MADHYA PORBOTIA | 14030 | 0.0174144 | 0.0001637 | 729419 | 805017 | 937391 | 1058980 | 1195332 |
| | 63 | MADHYA SARUCHARAI | 8244 | 0.0102327 | 0.0000962 | 428605 | 473026 | 550809 | 622255 | 702375 |
| | 64 | NAOUBOISHA* | 9415 | 0.0116862 | 0.0001098 | 489485 | 540216 | 629048 | 710641 | 802142 |
| | 65 | PACHIM CHARIGAON** | 9308 | 0.0115533 | 0.0001086 | 483922 | 534077 | 621899 | 702565 | 793026 |
| | 66 | PACHIN SARUCHARAI | 9508 | 0.0118016 | 0.0001109 | 494320 | 545552 | 635261 | 717661 | 810065 |
| | 67 | POTIA PHAKALA | 5374 | 0.0066704 | 0.0000627 | 279394 | 308351 | 359055 | 405628 | 457856 |
| | 68 | PUB CHARIGAON | 6422 | 0.0079712 | 0.0000749 | 333879 | 368483 | 429075 | 484731 | 547143 |
| | 69 | PUB SARUCHARAI** | 14850 | 0.0184322 | 0.0001732 | 772050 | 852067 | 992178 | 1120873 | 1265194 |
| | 70 | RAJAHOLI** | 8107 | 0.0100626 | 0.0000946 | 421482 | 465165 | 541656 | 611914 | 690702 |
| | 71 | UTTAR BALIGAON PORBOTIA | 11415 | 0.0141686 | 0.0001332 | 593465 | 654973 | 762674 | 861601 | 972538 |
| | 72 | UTTAR PACHIN CHARIGAON** | 9254 | 0.0114863 | 0.0001080 | 481115 | 530978 | 618291 | 698489 | 788425 |
| | 73 | UTTAR PORBOTIA JANAJATI | 11476 | 0.0142443 | 0.0001339 | 596636 | 658473 | 766750 | 866205 | 977735 |
| | 74 | UTTAR PUB CHARIGAON | 7574 | 0.0094011 | 0.0000884 | 393772 | 434583 | 506044 | 571683 | 645292 |
| | | AP Sub-Total | 161993 | 0.2010702 | 0.0018897 | 8422002 | 9294873 | 10823294 | 12227182 | 13801524 |
| JORHAT | 6 | TITABOR AP | | | | | | | | |
| | 75 | BABEJIA | 6621 | 0.0082182 | 0.0000772 | 344225 | 379901 | 442371 | 499751 | 564098 |
| | 76 | BAKAHOLLA | 9102 | 0.0112977 | 0.0001062 | 473212 | 522257 | 608135 | 687016 | 775475 |
| | 77 | BIRINASYAK | 11105 | 0.0137838 | 0.0001295 | 577348 | 637185 | 741962 | 838202 | 946127 |
| | 78 | BORHOLLA | 11842 | 0.0146986 | 0.0001381 | 615665 | 679473 | 791204 | 893831 | 1008918 |
| | 79 | CHARAPANI | 11316 | 0.0140457 | 0.0001320 | 588318 | 649292 | 756060 | 854128 | 964104 |
| | 80 | EKARANI | 6763 | 0.0083944 | 0.0000789 | 351608 | 388049 | 451859 | 510469 | 576196 |
| | 81 | KACHUKHAT | 9346 | 0.0116005 | 0.0001090 | 485898 | 536257 | 624438 | 705433 | 796263 |
| | 82 | KAKODUNGA BEKAJAN | 18721 | 0.0232370 | 0.0002184 | 973303 | 1074178 | 1250813 | 1413055 | 1594997 |
| | 83 | MADHAPUR | 10844 | 0.0134599 | 0.0001265 | 563779 | 622210 | 724524 | 818502 | 923890 |
| | 84 | MELAMATI | 8793 | 0.0109141 | 0.0001026 | 457147 | 504527 | 587490 | 663693 | 749148 |
| | 85 | NAMCHUNGI | 10354 | 0.0128517 | 0.0001208 | 538304 | 594094 | 691785 | 781517 | 882143 |
| | 86 | RAIDANG | 6556 | 0.0081375 | 0.0000765 | 340846 | 376172 | 438028 | 494845 | 558560 |
| | 87 | RAJABAHAR | 7411 | 0.0091987 | 0.0000865 | 385297 | 425230 | 495154 | 559380 | 631404 |
| | 88 | RANGAJAN | 10030 | 0.0124495 | 0.0001170 | 521459 | 575504 | 670138 | 757061 | 854539 |
| | 89 | TENGAJAN | 8141 | 0.0101048 | 0.0000950 | 423250 | 467116 | 543927 | 614480 | 693599 |
| | 90 | TURUNG | 7189 | 0.0089232 | 0.0000839 | 373755 | 412492 | 480321 | 542624 | 612490 |
| | | AP Sub-Total | 154134 | 0.1913154 | 0.0017981 | 8013414 | 8843937 | 10298208 | 11633987 | 13131951 |
| | | JORHAT ZP | 805654 | 1.0000000 | 0.0093984 | 41885883 | 46227007 | 53828439 | 60810516 | 68640330 |
| KAMRUP | 1 | BEZERA AP | | | | | | | | |
| | 1 | AGDOLA | 14053 | 0.0094650 | 0.0001353 | 602835 | 665314 | 774716 | 875204 | 987893 |
| | 2 | BARBONGSAR | 12276 | 0.0082682 | 0.0001182 | 526606 | 581185 | 676753 | 764535 | 862974 |
| | 3 | DHOPATARI | 14070 | 0.0094765 | 0.0001354 | 603564 | 666118 | 775653 | 876263 | 989088 |
| | 4 | LACHITGARH | 18670 | 0.0125747 | 0.0001797 | 800891 | 883897 | 1029242 | 1162745 | 1312457 |
| | 5 | MANDAKATA | 15503 | 0.0104416 | 0.0001492 | 665036 | 733961 | 854652 | 965508 | 1089825 |
| | 6 | RUDRESWAR | 12136 | 0.0081739 | 0.0001168 | 520601 | 574557 | 669035 | 755815 | 853132 |
| | 7 | SARAIGHAT* | 12983 | 0.0087444 | 0.0001250 | 556935 | 614656 | 715729 | 808566 | 912675 |
| | | AP Sub-Total | 99691 | 0.0671443 | 0.0009596 | 4276467 | 4719688 | 5495779 | 6208636 | 7008044 |
| KAMRUP | 2 | BIHDIA JAJIKONA AP | | | | | | | | |
| | 8 | BARDANGERIKUCHI | 9201 | 0.0061971 | 0.0000886 | 394697 | 435604 | 507234 | 573027 | 646809 |
| | 9 | BIHDIA | 8304 | 0.0055929 | 0.0000799 | 356219 | 393138 | 457784 | 517163 | 583752 |
| | 10 | BIRDUTTA | 9752 | 0.0065682 | 0.0000939 | 418334 | 461691 | 537610 | 607343 | 685543 |
| | 11 | HARADUTTA | 9558 | 0.0064375 | 0.0000920 | 410012 | 452506 | 526915 | 595261 | 671905 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|---------------|----------|---------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 12 | JATIA BHANGARA | 8931 | 0.0060152 | 0.0000860 | 383115 | 422822 | 492349 | 556212 | 627828 |
| | 13 | KARARA | 7808 | 0.0052589 | 0.0000752 | 334942 | 369655 | 430440 | 486273 | 548884 |
| | 14 | LUCH | 7437 | 0.0050090 | 0.0000716 | 319027 | 352091 | 409988 | 463167 | 522804 |
| | 15 | MADHUKUCHI | 8484 | 0.0057142 | 0.0000817 | 363940 | 401659 | 467707 | 528373 | 596405 |
| | 16 | MUKTAPUR | 9517 | 0.0064099 | 0.0000916 | 408253 | 450565 | 524654 | 592707 | 669023 |
| | 17 | NAGAON | 9610 | 0.0064726 | 0.0000925 | 412242 | 454968 | 529781 | 598499 | 675561 |
| | 18 | SINGARPARA | 8713 | 0.0058684 | 0.0000839 | 373764 | 412501 | 480331 | 542635 | 612504 |
| | 19 | TITKUCHI | 8014 | 0.0053976 | 0.0000771 | 343778 | 379408 | 441797 | 499102 | 563365 |
| | | AP Sub-Total | 105329 | 0.0709416 | 0.0010138 | 4518322 | 4986608 | 5806592 | 6559764 | 7404383 |
| KAMRUP | 3 | BOKO AP | | | | | | | | |
| | 20 | DAKHIN BOKO | 11274 | 0.0075933 | 0.0001085 | 483623 | 533747 | 621515 | 702131 | 792536 |
| | 21 | DAKHIN LUKI | 9577 | 0.0064503 | 0.0000922 | 410827 | 453406 | 527962 | 596444 | 673241 |
| | 22 | DAKHIN PACHIM BOKO | 12828 | 0.0086400 | 0.0001235 | 550286 | 607318 | 707184 | 798912 | 901778 |
| | 23 | DAKHIN PACHIM LUKI | 12215 | 0.0082271 | 0.0001176 | 523990 | 578297 | 673390 | 760736 | 858686 |
| | 24 | DAKHIN PUB BOKO | 7492 | 0.0050460 | 0.0000721 | 321386 | 354695 | 413020 | 466593 | 526670 |
| | 25 | DAKHIN PUB LUKI | 8569 | 0.0057714 | 0.0000825 | 367586 | 405684 | 472393 | 533667 | 602381 |
| | 26 | PACHIM BEKELI | 9674 | 0.0065157 | 0.0000931 | 414988 | 457998 | 533310 | 602485 | 680060 |
| | 27 | PUB BEKELI | 10152 | 0.0068376 | 0.0000977 | 435493 | 480628 | 559661 | 632254 | 713662 |
| | 28 | PUB LUKI | 9574 | 0.0064483 | 0.0000922 | 410698 | 453263 | 527797 | 596257 | 673030 |
| | 29 | UTTAR BEKELI | 9300 | 0.0062638 | 0.0000895 | 398944 | 440291 | 512692 | 579193 | 653768 |
| | 30 | UTTAR BOKO | 11837 | 0.0079725 | 0.0001139 | 507774 | 560401 | 652552 | 737194 | 832113 |
| | | AP Sub-Total | 112492 | 0.0757661 | 0.0010828 | 4825595 | 5325728 | 6201474 | 7005867 | 7907925 |
| KAMRUP | 4 | BONGAON AP | | | | | | | | |
| | 31 | DAKHIN BONGAON | 13893 | 0.0093573 | 0.0001337 | 595971 | 657739 | 765895 | 865239 | 976645 |
| | 32 | UTTAR DAKHIN BONGAON | 12605 | 0.0084898 | 0.0001213 | 540720 | 596761 | 694890 | 785024 | 886102 |
| | 33 | UTTAR PACHIM BONGAON | 17380 | 0.0117058 | 0.0001673 | 745554 | 822824 | 958127 | 1082406 | 1221773 |
| | 34 | UTTAR PUB BONGAON | 9404 | 0.0063338 | 0.0000905 | 403406 | 445215 | 518425 | 585670 | 661079 |
| | | AP Sub-Total | 53282 | 0.0358867 | 0.0005129 | 2285650 | 2522539 | 2937337 | 3318339 | 3745600 |
| KAMRUP | 5 | CHAMARIA AP | | | | | | | | |
| | 35 | BAGARIGURI | 16448 | 0.0110781 | 0.0001583 | 705574 | 778700 | 906748 | 1024362 | 1156256 |
| | 36 | BAMUNBORI | 10115 | 0.0068127 | 0.0000974 | 433905 | 478876 | 557621 | 629950 | 711061 |
| | 37 | BARUAHGAON | 11302 | 0.0076122 | 0.0001088 | 484824 | 535072 | 623058 | 703875 | 794504 |
| | 38 | BHUKHURADIA RANGESHWARI | 12298 | 0.0082830 | 0.0001184 | 527550 | 582226 | 677966 | 765905 | 864521 |
| | 39 | CHAMARIA | 8347 | 0.0056219 | 0.0000803 | 358063 | 395173 | 460155 | 519841 | 586775 |
| | 40 | HEKRA GHOGIPARA | 10085 | 0.0067925 | 0.0000971 | 432619 | 477456 | 555967 | 628082 | 708952 |
| | 41 | JAMLAI KALYAN PUR | 15060 | 0.0101433 | 0.0001450 | 646032 | 712988 | 830230 | 937919 | 1058683 |
| | 42 | KISMAT KATHAMI | 16198 | 0.0109097 | 0.0001559 | 694849 | 766865 | 892966 | 1008792 | 1138682 |
| | 43 | MAHTOLI | 25212 | 0.0169809 | 0.0002427 | 1081525 | 1193616 | 1389891 | 1570173 | 1772345 |
| | 44 | NAGARBERA | 10027 | 0.0067534 | 0.0000965 | 430130 | 474710 | 552770 | 624470 | 704875 |
| | 45 | PIJUPARA | 11020 | 0.0074222 | 0.0001061 | 472727 | 521722 | 607512 | 686312 | 774680 |
| | 46 | RANGAPANI | 11932 | 0.0080365 | 0.0001148 | 511850 | 564899 | 657789 | 743111 | 838792 |
| | 47 | SONTOLI CHOUDHURYPAM | 15040 | 0.0101298 | 0.0001448 | 645174 | 712041 | 829127 | 936673 | 1057277 |
| | 48 | TRILOCHAN | 11865 | 0.0079914 | 0.0001142 | 508976 | 561727 | 654095 | 738938 | 834082 |
| | 49 | TUPAMARI | 18414 | 0.0124023 | 0.0001772 | 789910 | 871777 | 1015130 | 1146802 | 1294461 |
| | | AP Sub-Total | 203363 | 0.1369699 | 0.0019574 | 8723708 | 9627849 | 11211023 | 12665203 | 14295944 |
| KAMRUP | 6 | CHAYANI BORDUAR AP | | | | | | | | |
| | 50 | AMRANGGA | 7960 | 0.0053613 | 0.0000766 | 341462 | 376852 | 438820 | 495739 | 559569 |
| | 51 | BARANTI MONIARI PARAKUCHI | 8231 | 0.0055438 | 0.0000792 | 353087 | 389682 | 453760 | 512617 | 578620 |
| | 52 | BIRO GAON | 6458 | 0.0043496 | 0.0000622 | 277030 | 305742 | 356018 | 402196 | 453982 |
| | 53 | BONGARA | 6584 | 0.0044345 | 0.0000634 | 282435 | 311707 | 362964 | 410044 | 462840 |
| | 54 | HARUPARA | 7230 | 0.0048696 | 0.0000696 | 310147 | 342291 | 398576 | 450276 | 508252 |
| | 55 | KOCHPARA* | 7540 | 0.0050784 | 0.0000726 | 323445 | 356967 | 415666 | 469582 | 530044 |
| | 56 | MALIATA | 10821 | 0.0072882 | 0.0001042 | 464191 | 512300 | 596542 | 673919 | 760691 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|---------------|-----------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 57 | PARLI HUDUMPUR | 9398 | 0.0063298 | 0.0000905 | 403148 | 444931 | 518094 | 585296 | 660657 |
| | 58 | RAJAPARA | 16860 | 0.0113556 | 0.0001623 | 723247 | 798206 | 929460 | 1050021 | 1185219 |
| | 59 | SARPARA | 6529 | 0.0043974 | 0.0000628 | 280076 | 309104 | 359932 | 406618 | 458973 |
| | 60 | SATPUR | 4697 | 0.0031635 | 0.0000452 | 201488 | 222371 | 258937 | 292524 | 330188 |
| | | AP Sub-Total | 92308 | 0.0621717 | 0.0008885 | 3959757 | 4370153 | 5088768 | 5748831 | 6489037 |
| KAMRUP | 7 | CHAYGAON AP | | | | | | | | |
| | 61 | BAMUNIGAON | 11096 | 0.0074734 | 0.0001068 | 475988 | 525320 | 611702 | 691046 | 780023 |
| | 62 | CHAMPAK NAGAR | 12190 | 0.0082103 | 0.0001173 | 522917 | 577113 | 672012 | 759179 | 856929 |
| | 63 | CHAYGAON | 10983 | 0.0073973 | 0.0001057 | 471140 | 519970 | 605472 | 684008 | 772079 |
| | 64 | DAKHIN PANTAN | 13574 | 0.0091424 | 0.0001307 | 582287 | 642636 | 748309 | 845372 | 954220 |
| | 65 | GUMI BANGKAKATA | 12305 | 0.0082877 | 0.0001184 | 527850 | 582558 | 678352 | 766341 | 865013 |
| | 66 | PACHIM CHAYGAON | 13273 | 0.0089397 | 0.0001278 | 569375 | 628386 | 731716 | 826626 | 933061 |
| | 67 | SATTALUK | 7053 | 0.0047504 | 0.0000679 | 302554 | 333911 | 388819 | 439252 | 495809 |
| | | AP Sub-Total | 80474 | 0.0542012 | 0.0007746 | 3452111 | 3809894 | 4436382 | 5011824 | 5657134 |
| KAMRUP | 8 | GOROIMARI AP | | | | | | | | |
| | 68 | ACHALPARA | 12729 | 0.0085733 | 0.0001225 | 546039 | 602631 | 701726 | 792747 | 894819 |
| | 69 | BATAHIDIA | 6393 | 0.0043058 | 0.0000615 | 274242 | 302665 | 352434 | 398148 | 449413 |
| | 70 | BHAORIABHITHA | 14610 | 0.0098402 | 0.0001406 | 626728 | 691684 | 805422 | 909893 | 1027049 |
| | 71 | HATICHOLA BHALUKABARI | 14575 | 0.0098166 | 0.0001403 | 625227 | 690027 | 803493 | 907713 | 1024588 |
| | 72 | HATIPARA | 17366 | 0.0116964 | 0.0001672 | 744953 | 822161 | 957355 | 1081534 | 1220789 |
| | 73 | JORSIMALU | 16179 | 0.0108969 | 0.0001557 | 694034 | 765965 | 891918 | 1007609 | 1137346 |
| | 74 | MAJORTOP | 8682 | 0.0058475 | 0.0000836 | 372434 | 411033 | 478622 | 540705 | 610324 |
| | 75 | TUKRAPARA | 23696 | 0.0159598 | 0.0002281 | 1016493 | 1121844 | 1306316 | 1475758 | 1665773 |
| | | AP Sub-Total | 114230 | 0.0769367 | 0.0010995 | 4900150 | 5408010 | 6297287 | 7114107 | 8030102 |
| KAMRUP | 9 | HAJO AP | | | | | | | | |
| | 76 | 2 NO. HAJO | 9621 | 0.0064800 | 0.0000926 | 412714 | 455489 | 530388 | 599184 | 676334 |
| | 77 | BAMUNDI | 13123 | 0.0088387 | 0.0001263 | 562940 | 621284 | 723447 | 817285 | 922516 |
| | 78 | BARNI | 13607 | 0.0091646 | 0.0001310 | 583703 | 644198 | 750129 | 847428 | 956540 |
| | 79 | BONGALPARA | 10253 | 0.0069056 | 0.0000987 | 439825 | 485409 | 565229 | 638545 | 720762 |
| | 80 | DAMPUR | 10972 | 0.0073899 | 0.0001056 | 470668 | 519449 | 604866 | 683323 | 771306 |
| | 81 | KALITAKUCHI | 17785 | 0.0119786 | 0.0001712 | 762927 | 841998 | 980454 | 1107628 | 1250244 |
| | 82 | KETEKIBARI UKHURA | 11759 | 0.0079200 | 0.0001132 | 504428 | 556708 | 648252 | 732336 | 826630 |
| | 83 | KHETRI HARDIA | 7695 | 0.0051828 | 0.0000741 | 330094 | 364306 | 424211 | 479235 | 540941 |
| | 84 | KULHATI PASGOAN | 13341 | 0.0089855 | 0.0001284 | 572292 | 631605 | 735464 | 830861 | 937841 |
| | 85 | LAH KOYATAL HALOGAON | 7259 | 0.0048891 | 0.0000699 | 311391 | 343664 | 400175 | 452082 | 510291 |
| | 86 | MONAKUCHI HADALA | 13341 | 0.0089855 | 0.0001284 | 572292 | 631605 | 735464 | 830861 | 937841 |
| | 87 | CHECHAMUKH NIZ HAJO | 16694 | 0.0112438 | 0.0001607 | 716126 | 790347 | 920309 | 1039682 | 1173549 |
| | 88 | SAHID KHAGEN BHARALI | 10372 | 0.0069858 | 0.0000998 | 444930 | 491043 | 571789 | 645956 | 729127 |
| | 89 | SAHID NAGEN DEKA | 7920 | 0.0053343 | 0.0000762 | 339746 | 374958 | 436615 | 493248 | 556757 |
| | 90 | SAHID SATYANATH | 19812 | 0.0133439 | 0.0001907 | 849880 | 937963 | 1092199 | 1233868 | 1392737 |
| | 91 | SONIADI | 14878 | 0.0100207 | 0.0001432 | 638225 | 704372 | 820196 | 926584 | 1045889 |
| | | AP Sub-Total | 198432 | 0.1336487 | 0.0019100 | 8512182 | 9394399 | 10939187 | 12358106 | 13949306 |
| KAMRUP | 10 | KAMALPUR AP | | | | | | | | |
| | 92 | ATHGAON | 6770 | 0.0045598 | 0.0000652 | 290414 | 320513 | 373217 | 421627 | 475915 |
| | 93 | BAIHATA | 9357 | 0.0063022 | 0.0000901 | 401389 | 442990 | 515834 | 582743 | 657775 |
| | 94 | BARDEKPAR | 7294 | 0.0049127 | 0.0000702 | 312892 | 345321 | 402105 | 454262 | 512751 |
| | 95 | BORSIL | 7515 | 0.0050615 | 0.0000723 | 322373 | 355784 | 414288 | 468025 | 528287 |
| | 96 | BURKA SATGAON | 7182 | 0.0048372 | 0.0000691 | 308088 | 340019 | 395930 | 447286 | 504878 |
| | 97 | GOPESWAR | 12215 | 0.0082271 | 0.0001176 | 523990 | 578297 | 673390 | 760736 | 858686 |
| | 98 | GUIYA | 6432 | 0.0043321 | 0.0000619 | 275915 | 304511 | 354584 | 400577 | 452155 |
| | 99 | KAMALPUR | 6592 | 0.0044399 | 0.0000635 | 282779 | 312086 | 363405 | 410542 | 463402 |
| | 100 | KENDUKONA | 7331 | 0.0049376 | 0.0000706 | 314480 | 347073 | 404144 | 456566 | 515352 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|-------------------|-----------|-------------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|------------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 101 | MADARTOLA | 8179 | 0.0055088 | 0.0000787 | 350856 | 387220 | 450893 | 509378 | 574965 |
| | 102 | PUTHIMARI | 7073 | 0.0047638 | 0.0000681 | 303412 | 334858 | 389921 | 440498 | 497215 |
| | 103 | SONAPUR | 6125 | 0.0041253 | 0.0000590 | 262746 | 289977 | 337660 | 381458 | 430573 |
| | | AP Sub-Total | 92065 | 0.0620080 | 0.0008862 | 3949333 | 4358649 | 5075372 | 5733698 | 6471954 |
| KAMRUP | 11 | RAMPUR AP | | | | | | | | |
| | 104 | AMTALA JIAKUR | 10764 | 0.0072498 | 0.0001036 | 461746 | 509602 | 593399 | 670369 | 756684 |
| | 105 | BEZARTARI | 8159 | 0.0054953 | 0.0000785 | 349998 | 386273 | 449790 | 508133 | 573559 |
| | 106 | DAHALI DAKHALA | 12446 | 0.0083827 | 0.0001198 | 533899 | 589233 | 686125 | 775122 | 874925 |
| | 107 | GUIMARA SIMINA | 5063 | 0.0034101 | 0.0000487 | 217189 | 239698 | 279114 | 315318 | 355917 |
| | 108 | NAHIRA | 13198 | 0.0088892 | 0.0001270 | 566158 | 624835 | 727581 | 821956 | 927789 |
| | 109 | RAJAPUKHURI BARANTI RANGAMATI | 5863 | 0.0039489 | 0.0000564 | 251506 | 277573 | 323216 | 365141 | 412155 |
| | 110 | RAMPUR | 11789 | 0.0079402 | 0.0001135 | 505715 | 558129 | 649906 | 734205 | 828739 |
| | 111 | SAPORTARI | 14285 | 0.0096213 | 0.0001375 | 612787 | 676297 | 787505 | 889653 | 1004202 |
| | 112 | SATPAKHOLI TEZPUR | 8507 | 0.0057297 | 0.0000819 | 364927 | 402748 | 468975 | 529806 | 598022 |
| | 113 | UPARHALI | 7095 | 0.0047787 | 0.0000683 | 304356 | 335900 | 391134 | 441868 | 498762 |
| | | AP Sub-Total | 97169 | 0.0654457 | 0.0009353 | 4168281 | 4600288 | 5356746 | 6051569 | 6830754 |
| KAMRUP | 12 | RANGIA AP | | | | | | | | |
| | 114 | ARIMATTA | 10378 | 0.0069898 | 0.0000999 | 445187 | 491327 | 572120 | 646329 | 729549 |
| | 115 | BAIDYAGARH | 12818 | 0.0086332 | 0.0001234 | 549857 | 606845 | 706632 | 798290 | 901075 |
| | 116 | BARANGHATI | 6771 | 0.0045604 | 0.0000652 | 290457 | 320561 | 373273 | 421690 | 475985 |
| | 117 | BISENNALA | 7872 | 0.0053020 | 0.0000758 | 337687 | 372685 | 433969 | 490259 | 553383 |
| | 118 | BISHNUPUR BALISATRA | 7535 | 0.0050750 | 0.0000725 | 323231 | 356731 | 415391 | 469271 | 529693 |
| | 119 | BORDOL | 6934 | 0.0046702 | 0.0000667 | 297449 | 328278 | 382259 | 431841 | 487444 |
| | 120 | BORIGOG | 7824 | 0.0052697 | 0.0000753 | 335628 | 370413 | 431323 | 487269 | 550009 |
| | 121 | CHEPTI NAKUL | 11478 | 0.0077307 | 0.0001105 | 492374 | 543405 | 632761 | 714836 | 806877 |
| | 122 | DHUHIBALA | 10135 | 0.0068262 | 0.0000976 | 434763 | 479823 | 558724 | 631196 | 712467 |
| | 123 | DIMU DOBAK | 8277 | 0.0055748 | 0.0000797 | 355060 | 391859 | 456296 | 515482 | 581854 |
| | 124 | JAYANTIPUR | 9912 | 0.0066760 | 0.0000954 | 425197 | 469265 | 546430 | 617307 | 696790 |
| | 125 | KAYABORPULLA | 5266 | 0.0035468 | 0.0000507 | 225897 | 249309 | 290305 | 327960 | 370187 |
| | 126 | MADHYA PANDURI | 6795 | 0.0045766 | 0.0000654 | 291487 | 321697 | 374596 | 423184 | 477673 |
| | 127 | MORANJANA | 7706 | 0.0051902 | 0.0000742 | 330566 | 364826 | 424817 | 479920 | 541714 |
| | 128 | PADUM KUWARI | 9635 | 0.0064894 | 0.0000927 | 413315 | 456151 | 531160 | 600056 | 677318 |
| | | AP Sub-Total | 129336 | 0.0871109 | 0.0012449 | 5548156 | 6123176 | 7130053 | 8054891 | 9092019 |
| KAMRUP | 13 | RANI AP (PART) | | | | | | | | |
| | 129 | DAKHIN BHOLAGAON | 15847 | 0.0106733 | 0.0001525 | 679792 | 750247 | 873616 | 986932 | 1114007 |
| | 130 | RANI | 13070 | 0.0088030 | 0.0001258 | 560667 | 618775 | 720525 | 813984 | 918790 |
| | 131 | UTTAR BHOLAGAON | 9162 | 0.0061708 | 0.0000882 | 393024 | 433758 | 505084 | 570598 | 644067 |
| | | AP Sub-Total | 38079 | 0.0256471 | 0.0003665 | 1633483 | 1802780 | 2099224 | 2371514 | 2676865 |
| KAMRUP | 14 | SUALKUCHI AP | | | | | | | | |
| | 132 | BONGSHAR | 9652 | 0.0065009 | 0.0000929 | 414044 | 456956 | 532097 | 601115 | 678513 |
| | 133 | DADARA | 10236 | 0.0068942 | 0.0000985 | 439096 | 484605 | 564292 | 637486 | 719567 |
| | 134 | GANDHMOW | 6888 | 0.0046392 | 0.0000663 | 295476 | 326100 | 379723 | 428976 | 484210 |
| | 135 | MADHYA SUALKUCHI* | 7806 | 0.0052575 | 0.0000751 | 334856 | 369561 | 430330 | 486148 | 548744 |
| | 136 | PACHARIA | 8762 | 0.0059014 | 0.0000843 | 375865 | 414821 | 483033 | 545687 | 615948 |
| | 137 | PACHIM SUALKUCHI* | 10609 | 0.0071454 | 0.0001021 | 455097 | 502264 | 584854 | 660716 | 745788 |
| | 138 | PUB SUALKUCHI | 8295 | 0.0055869 | 0.0000798 | 355832 | 392712 | 457288 | 516603 | 583119 |
| | 139 | SINGIMARI | 6230 | 0.0041961 | 0.0000600 | 267250 | 294948 | 343448 | 387997 | 437954 |
| | | AP Sub-Total | 68478 | 0.0461216 | 0.0006591 | 2937516 | 3241965 | 3775065 | 4264728 | 4813843 |
| | | KAMRUP ZP | 1484728 | 1.0000000 | 0.0142910 | 63690712 | 70291726 | 81850289 | 92467075 | 104372909 |
| KAMRUP (M) | 1 | CHANDRAPUR AP | | | | | | | | |
| | 1 | AMSING | 12754 | 0.0445542 | 0.0003363 | 1498942 | 1654295 | 1926323 | 2176186 | 2456386 |
| | 2 | CHANDRAPUR* | 8913 | 0.0311362 | 0.0002350 | 1047520 | 1156087 | 1346191 | 1520805 | 1716620 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|-------------------|----------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 3 | PACHIM MAYONG | 9682 | 0.0338226 | 0.0002553 | 1137899 | 1255832 | 1462338 | 1652017 | 1864727 |
| | 4 | PANIKHAITI* | 21769 | 0.0760468 | 0.0005741 | 2558450 | 2823613 | 3287919 | 3714394 | 4192651 |
| | | AP Sub-Total | 53118 | 0.18556 | 0.00140 | 6242812 | 6889827 | 8022770 | 9063402 | 10230384 |
| KAMRUP (M) | 2 | DIMORIA AP | | | | | | | | |
| | 5 | BARKHAT | 6968 | 0.0243417 | 0.0001838 | 818930 | 903805 | 1052424 | 1188934 | 1342018 |
| | 6 | BARUABARI* | 14082 | 0.0491934 | 0.0003714 | 1655019 | 1826547 | 2126900 | 2402779 | 2712155 |
| | 7 | DHOPGURI | 7004 | 0.0244674 | 0.0001847 | 823161 | 908475 | 1057861 | 1195076 | 1348952 |
| | 8 | DIGARU* | 8167 | 0.0285302 | 0.0002154 | 959845 | 1059325 | 1233517 | 1393516 | 1572942 |
| | 9 | HAHARA | 11858 | 0.0414242 | 0.0003127 | 1393638 | 1538077 | 1790994 | 2023303 | 2283819 |
| | 10 | KAMARKUCHI | 11449 | 0.0399954 | 0.0003019 | 1345569 | 1485026 | 1729220 | 1953517 | 2205047 |
| | 11 | KHETRI | 14301 | 0.0499584 | 0.0003771 | 1680757 | 1854954 | 2159977 | 2440147 | 2754334 |
| | 12 | MALOYBARI | 12364 | 0.0431918 | 0.0003260 | 1453107 | 1603709 | 1867418 | 2109641 | 2381273 |
| | 13 | NORTAB | 5924 | 0.0206946 | 0.0001562 | 696231 | 768390 | 894742 | 1010798 | 1140946 |
| | 14 | SONAPUR* | 18791 | 0.0656436 | 0.0004955 | 2208454 | 2437342 | 2838132 | 3206265 | 3619096 |
| | 15 | TETELIA | 5563 | 0.0194335 | 0.0001467 | 653804 | 721565 | 840217 | 949202 | 1071419 |
| | 16 | TOPATOLI | 13015 | 0.0454660 | 0.0003432 | 1529617 | 1688149 | 1965743 | 2220720 | 2506654 |
| | | AP Sub-Total | 129486 | 0.4523402 | 0.0034147 | 15218131 | 16795365 | 19557145 | 22093898 | 24938655 |
| KAMRUP (M) | 3 | RANI AP (PART) | | | | | | | | |
| | 17 | AZARA* | 25815 | 0.0901809 | 0.0006808 | 3033966 | 3348411 | 3899014 | 4404754 | 4971899 |
| | 18 | DHARAPUR* | 22578 | 0.0788729 | 0.0005954 | 2653530 | 2928546 | 3410108 | 3852432 | 4348462 |
| | 19 | GARAL* | 17504 | 0.0611476 | 0.0004616 | 2057197 | 2270408 | 2643747 | 2986667 | 3371223 |
| | 20 | KAHIKUCHI* | 23475 | 0.0820064 | 0.0006191 | 2758952 | 3044894 | 3545588 | 4005485 | 4521222 |
| | 21 | MAZIRGAON* | 14282 | 0.0498921 | 0.0003766 | 1678524 | 1852489 | 2157107 | 2436905 | 2750675 |
| | | AP Sub-Total | 103654 | 0.3620999 | 0.0027335 | 12182168 | 13444749 | 15655563 | 17686244 | 19963481 |
| | | KAMRUP (METRO) | 286258 | 1.000000 | 0.0075489 | 33643111 | 37129941 | 43235478 | 48843544 | 55132519 |
| KARIMGANJ | 1 | BADARPUR AP | | | | | | | | |
| | 1 | ANGLARBAZAR | 7339 | 0.0064189 | 0.0000864 | 385224 | 425150 | 495060 | 559274 | 631285 |
| | 2 | BUNDUSAIL | 17465 | 0.0152754 | 0.0002057 | 916738 | 1011750 | 1178120 | 1330933 | 1502301 |
| | 3 | CHARGOLA-GHORAMARA | 8431 | 0.0073740 | 0.0000993 | 442543 | 488409 | 568722 | 642491 | 725216 |
| | 4 | DUTTAPUR | 15729 | 0.0137571 | 0.0001853 | 825615 | 911184 | 1061016 | 1198640 | 1352974 |
| | 5 | HASANPUR | 9531 | 0.0083361 | 0.0001123 | 500282 | 552132 | 642923 | 726317 | 819836 |
| | 6 | KANKALASH BASHAIL | 13857 | 0.0121197 | 0.0001632 | 727354 | 802738 | 934738 | 1055983 | 1191949 |
| | 7 | LAMAJUAR | 15256 | 0.0133434 | 0.0001797 | 800788 | 883783 | 1029109 | 1162595 | 1312288 |
| | 8 | MALUA - SRIGOURI | 7880 | 0.0068921 | 0.0000928 | 413621 | 456490 | 531554 | 600501 | 677820 |
| | 9 | MASLY | 14684 | 0.0128431 | 0.0001729 | 770763 | 850647 | 990524 | 1119005 | 1263085 |
| | 10 | MOHAKAL | 7521 | 0.0065781 | 0.0000886 | 394777 | 435693 | 507337 | 573143 | 646940 |
| | 11 | SOUTH BADARPUR | 11031 | 0.0096480 | 0.0001299 | 579017 | 639028 | 744107 | 840626 | 948862 |
| | 12 | UMARPUR* | 13329 | 0.0116579 | 0.0001570 | 699639 | 772151 | 899121 | 1015746 | 1146531 |
| | | AP Sub-Total | 142053 | 0.1242438 | 0.0016731 | 7456364 | 8229154 | 9582332 | 10825254 | 12219088 |
| KARIMGANJ | 2 | DULLAVCHERRA AP | | | | | | | | |
| | 13 | ANIPUR | 10929 | 0.0095588 | 0.0001287 | 573663 | 633119 | 737227 | 832853 | 940089 |
| | 14 | BIDYANAGAR | 10796 | 0.0094425 | 0.0001272 | 566682 | 625414 | 728255 | 822717 | 928648 |
| | 15 | CHERAGI | 9497 | 0.0083064 | 0.0001119 | 498498 | 550163 | 640630 | 723726 | 816911 |
| | 16 | CHORGOLA | 20545 | 0.0179693 | 0.0002420 | 1078407 | 1190175 | 1385884 | 1565647 | 1767236 |
| | 17 | DARGARBOND | 12559 | 0.0109845 | 0.0001479 | 659222 | 727545 | 847180 | 957068 | 1080298 |
| | 18 | DULLAVCHERRA | 12526 | 0.0109556 | 0.0001475 | 657490 | 725633 | 844954 | 954553 | 1077459 |
| | 19 | KAJIRBAZAR | 9788 | 0.0085609 | 0.0001153 | 513772 | 567020 | 660260 | 745902 | 841942 |
| | 20 | LALLCHERRA | 17521 | 0.0153244 | 0.0002064 | 919678 | 1014994 | 1181897 | 1335201 | 1507118 |
| | 21 | PALDHAR | 11442 | 0.0100075 | 0.0001348 | 600591 | 662837 | 771832 | 871946 | 984216 |
| | 22 | PATHAKHAURI | 12679 | 0.0110894 | 0.0001493 | 665521 | 734497 | 855275 | 966213 | 1090620 |
| | 23 | PATIALA | 9955 | 0.0087069 | 0.0001172 | 522538 | 576695 | 671525 | 758628 | 856307 |
| | 24 | RATABARI | 8570 | 0.0074956 | 0.0001009 | 449839 | 496462 | 578098 | 653083 | 737173 |
| | 25 | SINGLACHERRA | 15275 | 0.0133600 | 0.0001799 | 801785 | 884883 | 1030391 | 1164043 | 1313922 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|------------------|----------|----------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 26 | VETERBOND | 7383 | 0.0064574 | 0.0000870 | 387534 | 427698 | 498028 | 562627 | 635069 |
| | | AP Sub-Total | 169465 | 0.1482191 | 0.0019959 | 8895220 | 9817136 | 11431437 | 12914206 | 14577008 |
| KARIMGANJ | 3 | LOWAIRPOA AP | | | | | | | | |
| | 27 | BAGHAN | 16124 | 0.0141025 | 0.0001899 | 846349 | 934066 | 1087661 | 1228741 | 1386951 |
| | 28 | BALIPIPLA | 12624 | 0.0110413 | 0.0001487 | 662634 | 731310 | 851565 | 962021 | 1085889 |
| | 29 | BAZARICHERRA | 12757 | 0.0111577 | 0.0001502 | 669615 | 739015 | 860537 | 972157 | 1097329 |
| | 30 | CHANDKHIRA | 12570 | 0.0109941 | 0.0001480 | 659799 | 728182 | 847922 | 957906 | 1081244 |
| | 31 | DENGARBOND | 14415 | 0.0126078 | 0.0001698 | 756644 | 835063 | 972379 | 1098506 | 1239947 |
| | 32 | HATIKHIRA | 9826 | 0.0085941 | 0.0001157 | 515767 | 569222 | 662823 | 748798 | 845211 |
| | 33 | ISABHEEL | 18245 | 0.0159576 | 0.0002149 | 957680 | 1056936 | 1230735 | 1390374 | 1569395 |
| | 34 | JHERJHERI | 6668 | 0.0058320 | 0.0000785 | 350003 | 386278 | 449797 | 508140 | 573567 |
| | 35 | KUKITAL | 12981 | 0.0113536 | 0.0001529 | 681373 | 751992 | 875647 | 989227 | 1116597 |
| | 36 | LOWAIRPOA | 6491 | 0.0056772 | 0.0000764 | 340713 | 376025 | 437857 | 494651 | 558342 |
| | 37 | MEDLY | 7977 | 0.0069769 | 0.0000940 | 418713 | 462109 | 538097 | 607893 | 686164 |
| | 38 | PUTNI | 16419 | 0.0143605 | 0.0001934 | 861834 | 951155 | 1107561 | 1251222 | 1412326 |
| | | AP Sub-Total | 147097 | 0.1286554 | 0.0017325 | 7721123 | 8521354 | 9922580 | 11209636 | 12652961 |
| KARIMGANJ | 4 | NORTH KARIMGANJ AP | | | | | | | | |
| | 39 | AKBARPUR | 9800 | 0.0085714 | 0.0001154 | 514402 | 567716 | 661069 | 746816 | 842975 |
| | 40 | BARHMANSHASAN | 12384 | 0.0108314 | 0.0001459 | 650036 | 717407 | 835376 | 943732 | 1065245 |
| | 41 | GANDHAI | 11604 | 0.0101492 | 0.0001367 | 609094 | 672222 | 782760 | 884291 | 998151 |
| | 42 | LATU-SAJPUR | 14833 | 0.0129734 | 0.0001747 | 778584 | 859278 | 1000575 | 1130360 | 1275902 |
| | 43 | LAXMIBAZAR | 9975 | 0.0087244 | 0.0001175 | 523588 | 577853 | 672874 | 760152 | 858028 |
| | 44 | MAIZGRAM | 10175 | 0.0088994 | 0.0001198 | 534086 | 589439 | 686365 | 775393 | 875231 |
| | 45 | NORTH KARIMGANJ | 15637 | 0.0136766 | 0.0001842 | 820786 | 905854 | 1054810 | 1191629 | 1345060 |
| | 46 | PANIGHAT | 11382 | 0.0099550 | 0.0001341 | 597441 | 659361 | 767785 | 867374 | 979055 |
| | 47 | PATHUSURIGRAM | 11378 | 0.0099515 | 0.0001340 | 597231 | 659129 | 767515 | 867069 | 978711 |
| | 48 | PURAHURIA | 9219 | 0.0080632 | 0.0001086 | 483905 | 534058 | 621877 | 702541 | 792998 |
| | 49 | SADARASHI | 12644 | 0.0110588 | 0.0001489 | 663684 | 732469 | 852914 | 963545 | 1087609 |
| | 50 | SUTERKANDI-KURIKHALA | 12869 | 0.0112556 | 0.0001516 | 675494 | 745503 | 868092 | 980692 | 1106963 |
| | | AP Sub-Total | 141900 | 0.1241100 | 0.0016713 | 7448333 | 8220291 | 9572011 | 10813595 | 12205927 |
| KARIMGANJ | 5 | PATHERKANDI AP | | | | | | | | |
| | 51 | ASHIMGANJ | 21196 | 0.0185387 | 0.0002496 | 1112578 | 1227888 | 1429798 | 1615257 | 1823233 |
| | 52 | BANDARKONA | 22268 | 0.0194763 | 0.0002623 | 1168848 | 1289989 | 1502111 | 1696949 | 1915445 |
| | 53 | BARAIGRAM | 11649 | 0.0101886 | 0.0001372 | 611456 | 674829 | 785795 | 887721 | 1002021 |
| | 54 | BURUNGA | 12486 | 0.0109206 | 0.0001471 | 655390 | 723316 | 842256 | 951505 | 1074018 |
| | 55 | DALCHERRA | 16097 | 0.0140789 | 0.0001896 | 844932 | 932502 | 1085840 | 1226684 | 1384629 |
| | 56 | FARIDKUNA-DUHALIA | 13331 | 0.0116597 | 0.0001570 | 699744 | 772267 | 899256 | 1015899 | 1146703 |
| | 57 | ILASHPUR | 14163 | 0.0123874 | 0.0001668 | 743416 | 820465 | 955380 | 1079302 | 1218270 |
| | 58 | JURBARI DEFALA | 17665 | 0.0154503 | 0.0002081 | 927236 | 1023336 | 1191611 | 1346174 | 1519505 |
| | 59 | KABARIBOND | 17458 | 0.0152693 | 0.0002056 | 916371 | 1011345 | 1177647 | 1330400 | 1501699 |
| | 60 | KALKALIGHAT | 7686 | 0.0067224 | 0.0000905 | 403438 | 445251 | 518467 | 585717 | 661133 |
| | 61 | KANAIBAZAR | 8461 | 0.0074002 | 0.0000997 | 444118 | 490147 | 570745 | 644777 | 727797 |
| | 62 | MOINA | 8037 | 0.0070294 | 0.0000947 | 421862 | 465585 | 542144 | 612466 | 691325 |
| | 63 | PATHARKANDI | 12753 | 0.0111542 | 0.0001502 | 669405 | 738783 | 860267 | 971852 | 1096985 |
| | | AP Sub-Total | 183250 | 0.1602759 | 0.0021583 | 9618795 | 10615703 | 12361318 | 13964702 | 15762763 |
| KARIMGANJ | 6 | RAMKRISHNA NAGAR AP | | | | | | | | |
| | 64 | ANANDAPUR | 8024 | 0.0070180 | 0.0000945 | 421180 | 464832 | 541267 | 611475 | 690207 |
| | 65 | BARUALA | 11758 | 0.0102839 | 0.0001385 | 617178 | 681143 | 793148 | 896027 | 1011397 |
| | 66 | BHAIRAB NAGAR | 13032 | 0.0113982 | 0.0001535 | 684050 | 754946 | 879087 | 993113 | 1120984 |
| | 67 | BINODINI | 7705 | 0.0067390 | 0.0000907 | 404436 | 446352 | 519749 | 587165 | 662767 |
| | 68 | DAMARIA | 14731 | 0.0128842 | 0.0001735 | 773230 | 853369 | 993695 | 1122587 | 1267128 |
| | 69 | GANDHINAGAR | 8533 | 0.0074632 | 0.0001005 | 447897 | 494318 | 575602 | 650264 | 733990 |
| | 70 | GOBINDAGANNJ | 9240 | 0.0080816 | 0.0001088 | 485008 | 535275 | 623294 | 704141 | 794805 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|------------------|----------|---------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 71 | HARINAGAR | 11267 | 0.0098545 | 0.0001327 | 591405 | 652699 | 760027 | 858610 | 969163 |
| | 72 | KALINAGAR | 6225 | 0.0054446 | 0.0000733 | 326750 | 360615 | 419914 | 474381 | 535461 |
| | 73 | NAGENDRA | 10250 | 0.0089650 | 0.0001207 | 538023 | 593784 | 691424 | 781109 | 881683 |
| | 74 | NAYATILLA | 7028 | 0.0061469 | 0.0000828 | 368900 | 407133 | 474081 | 535574 | 604533 |
| | | AP Sub-Total | 107793 | 0.0942790 | 0.0012696 | 5658056 | 6244467 | 7271288 | 8214446 | 9272118 |
| KARIMGANJ | 7 | SOUTH KARIMGANJ AP | | | | | | | | |
| | 75 | ANGURA | 13666 | 0.0119527 | 0.0001610 | 717329 | 791674 | 921854 | 1041428 | 1175519 |
| | 76 | BAGBARI | 5997 | 0.0052452 | 0.0000706 | 314783 | 347407 | 404534 | 457006 | 515849 |
| | 77 | BAKARSHAL NAIRGRAM | 14360 | 0.0125597 | 0.0001691 | 753757 | 831877 | 968669 | 1094314 | 1235216 |
| | 78 | BAZARGHAT | 7643 | 0.0066848 | 0.0000900 | 401181 | 442760 | 515566 | 582440 | 657434 |
| | 79 | FARAMPASHA | 14546 | 0.0127224 | 0.0001713 | 763520 | 842652 | 981215 | 1108489 | 1251215 |
| | 80 | FATEPUR | 12521 | 0.0109512 | 0.0001475 | 657227 | 725344 | 844617 | 954172 | 1077029 |
| | 81 | JANAKALAYAN | 3979 | 0.0034802 | 0.0000469 | 208858 | 230504 | 268408 | 303223 | 342265 |
| | 82 | JATKAPAN BARKATPUR | 6468 | 0.0056571 | 0.0000762 | 339505 | 374692 | 436306 | 492899 | 556363 |
| | 83 | KALIGANJ | 14507 | 0.0126883 | 0.0001709 | 761473 | 840393 | 978585 | 1105517 | 1247860 |
| | 84 | KANISHAIL SARIFNAGAR | 17203 | 0.0150463 | 0.0002026 | 902986 | 996573 | 1160446 | 1310967 | 1479764 |
| | 85 | KEOTKONA | 19465 | 0.0170247 | 0.0002293 | 1021718 | 1127611 | 1313032 | 1483345 | 1674337 |
| | 86 | KRISHNA NAGAR | 10816 | 0.0094600 | 0.0001274 | 567732 | 626573 | 729604 | 824241 | 930369 |
| | 87 | LONGAI GHAT | 14880 | 0.0130145 | 0.0001753 | 781051 | 862001 | 1003746 | 1133941 | 1279945 |
| | 88 | MONOSANGAN | 11263 | 0.0098510 | 0.0001327 | 591195 | 652467 | 759757 | 858305 | 968819 |
| | 89 | NILAMBAZAR | 10979 | 0.0096026 | 0.0001293 | 576288 | 636015 | 740600 | 836663 | 944390 |
| | 90 | PIRER CHAK | 12393 | 0.0108393 | 0.0001460 | 650509 | 717929 | 835983 | 944418 | 1066019 |
| | 91 | SARISHA - CHARAKURI | 11028 | 0.0096454 | 0.0001299 | 578860 | 638854 | 743905 | 840397 | 948604 |
| | 92 | SINGARIA | 11476 | 0.0100373 | 0.0001352 | 602375 | 664807 | 774125 | 874537 | 987140 |
| | 93 | SRIMANTA KANISHAIL | 9319 | 0.0081507 | 0.0001098 | 489154 | 539851 | 628623 | 710161 | 801600 |
| | 94 | SUBHASH NAGAR | 15585 | 0.0136311 | 0.0001836 | 818057 | 902842 | 1051302 | 1187666 | 1340588 |
| | 95 | SUPRAKANDI | 13689 | 0.0119728 | 0.0001612 | 718536 | 793006 | 923406 | 1043180 | 1177498 |
| | | AP Sub-Total | 251783 | 0.2202169 | 0.0029654 | 13216093 | 14585831 | 16984282 | 19187310 | 21657822 |
| | | KARIMGANJ ZP | 1143341 | 1.0000000 | 0.0134660 | 60013984 | 66233936 | 77125248 | 87129150 | 98347686 |
| LAKHIMPUR | 1 | BIHPURIA AP | | | | | | | | |
| | 1 | BADATI JAMUGURI | 8224 | 0.0086495 | 0.0001015 | 452312 | 499191 | 581276 | 656673 | 741225 |
| | 2 | BAHGORA DHUNAGURI | 12806 | 0.0134686 | 0.0001580 | 704318 | 777315 | 905134 | 1022539 | 1154198 |
| | 3 | BIHPURIA | 10045 | 0.0105647 | 0.0001240 | 552465 | 609724 | 709985 | 802077 | 905351 |
| | 4 | PUB-DIKRONG | 11557 | 0.0121550 | 0.0001426 | 635624 | 701501 | 816854 | 922808 | 1041626 |
| | | AP Sub-Total | 42632 | 0.0448378 | 0.0005261 | 2344719 | 2587730 | 3013249 | 3404097 | 3842400 |
| LAKHIMPUR | 2 | BOGINODI AP | | | | | | | | |
| | 5 | BAGINODI | 14779 | 0.0155437 | 0.0001824 | 812831 | 897074 | 1044586 | 1180079 | 1332024 |
| | 6 | BHIMPARA | 18829 | 0.0198032 | 0.0002324 | 1035577 | 1142906 | 1330842 | 1503465 | 1697048 |
| | 7 | CHAULDHOWA | 20333 | 0.0213851 | 0.0002509 | 1118296 | 1234198 | 1437146 | 1623557 | 1832603 |
| | 8 | KADAM | 15442 | 0.0162410 | 0.0001906 | 849295 | 937318 | 1091447 | 1233019 | 1391779 |
| | 9 | NA-KADAM | 10619 | 0.0111684 | 0.0001310 | 584035 | 644565 | 750556 | 847910 | 957085 |
| | 10 | SIRAJULI | 8427 | 0.0088630 | 0.0001040 | 463477 | 511513 | 595624 | 672882 | 759521 |
| | 11 | THOWTHOWNI | 10347 | 0.0108824 | 0.0001277 | 569075 | 628055 | 731331 | 826191 | 932570 |
| | 12 | UKHAMATI | 8953 | 0.0094162 | 0.0001105 | 492406 | 543440 | 632802 | 714883 | 806929 |
| | | AP Sub-Total | 107729 | 0.1133031 | 0.0013295 | 5924993 | 6539069 | 7614334 | 8601988 | 9709559 |
| LAKHIMPUR | 3 | DHAKUAKHANA AP | | | | | | | | |
| | 13 | CHAIGURI | 8366 | 0.0087989 | 0.0001032 | 460122 | 507810 | 591313 | 668012 | 754023 |
| | 14 | DANCDHARA | 9116 | 0.0095877 | 0.0001125 | 501371 | 553334 | 644323 | 727898 | 821620 |
| | 15 | DHAKUAKHANA | 6290 | 0.0066155 | 0.0000776 | 345944 | 381798 | 444580 | 502246 | 566914 |
| | 16 | DHENUKHANA BATAMARI | 6848 | 0.0072023 | 0.0000845 | 376633 | 415668 | 484020 | 546802 | 617207 |
| | 17 | DIMORUGURI | 9350 | 0.0098338 | 0.0001154 | 514241 | 567538 | 660862 | 746582 | 842711 |
| | 18 | GANDHIA | 8218 | 0.0086432 | 0.0001014 | 451982 | 498826 | 580852 | 656194 | 740684 |
| | 19 | HARHI | 6138 | 0.0064556 | 0.0000757 | 337584 | 372572 | 433837 | 490109 | 553215 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|---------------|---------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 20 | KHERKATI | 11322 | 0.0119078 | 0.0001397 | 622699 | 687237 | 800244 | 904044 | 1020446 |
| | 21 | MATMORA | 8975 | 0.0094394 | 0.0001108 | 493616 | 544776 | 634357 | 716639 | 808912 |
| | 22 | PACHIM DHAKUAKHANA | 8230 | 0.0086558 | 0.0001016 | 452642 | 499555 | 581700 | 657152 | 741766 |
| | 23 | PUB-DHAKUAKHANA | 9392 | 0.0098780 | 0.0001159 | 516551 | 570087 | 663831 | 749936 | 846496 |
| | 24 | UTTAR DHAKUAKHANA | 7301 | 0.0076788 | 0.0000901 | 401548 | 443165 | 516038 | 582973 | 658035 |
| | | AP Sub-Total | 99546 | 0.1046967 | 0.0012285 | 5474935 | 6042367 | 7035956 | 7948588 | 8972029 |
| LAKHIMPUR | 4 | Ghilamora AP | | | | | | | | |
| | 25 | BILMUKH | 7591 | 0.0079838 | 0.0000937 | 417498 | 460768 | 536535 | 606129 | 684173 |
| | 26 | BORDAIBAM | 7394 | 0.0077766 | 0.0000912 | 406663 | 448810 | 522611 | 590399 | 666417 |
| | 27 | BORKHAMUKH | 8105 | 0.0085244 | 0.0001000 | 445767 | 491967 | 572865 | 647171 | 730499 |
| | 28 | DEOLIA | 7917 | 0.0083266 | 0.0000977 | 435427 | 480556 | 559577 | 632160 | 713555 |
| | 29 | Ghilamora | 8654 | 0.0091018 | 0.0001068 | 475962 | 525291 | 611669 | 691008 | 779981 |
| | 30 | KEKURI | 6084 | 0.0063988 | 0.0000751 | 334614 | 369294 | 430020 | 485798 | 548348 |
| | 31 | MORNOI | 7839 | 0.0082446 | 0.0000967 | 431138 | 475821 | 554064 | 625932 | 706525 |
| | 32 | SONARI | 6948 | 0.0073075 | 0.0000857 | 382133 | 421738 | 491088 | 554787 | 626220 |
| | 33 | SUBANSIRI | 16608 | 0.0174673 | 0.0002050 | 913424 | 1008093 | 1173861 | 1326122 | 1496870 |
| | | AP Sub-Total | 77140 | 0.0811313 | 0.0009520 | 4242627 | 4682340 | 5452290 | 6159505 | 6952588 |
| LAKHIMPUR | 5 | Karunabari AP | | | | | | | | |
| | 34 | BANGALMORA | 20182 | 0.0212262 | 0.0002491 | 1109991 | 1225032 | 1426473 | 1611500 | 1818993 |
| | 35 | BORCHALLA MOGHULI | 20473 | 0.0215323 | 0.0002527 | 1125996 | 1242696 | 1447041 | 1634736 | 1845221 |
| | 36 | DAKHIN LALUK | 13479 | 0.0141764 | 0.0001663 | 741332 | 818165 | 952702 | 1076277 | 1214855 |
| | 37 | DIKRONG | 11696 | 0.0123012 | 0.0001443 | 643269 | 709938 | 826679 | 933907 | 1054154 |
| | 38 | HARMOTI | 22325 | 0.0234801 | 0.0002755 | 1227854 | 1355111 | 1577941 | 1782615 | 2012141 |
| | 39 | JUBA NAGAR | 19857 | 0.0208844 | 0.0002451 | 1092116 | 1205305 | 1403502 | 1585550 | 1789701 |
| | 40 | NIZ LALUK | 14766 | 0.0155300 | 0.0001822 | 812116 | 896285 | 1043667 | 1179041 | 1330852 |
| | 41 | PAVA | 18429 | 0.0193825 | 0.0002274 | 1013577 | 1118626 | 1302570 | 1471526 | 1660996 |
| | 42 | TINTHENGIA | 18030 | 0.0189629 | 0.0002225 | 991633 | 1094407 | 1274368 | 1439667 | 1625035 |
| | 43 | UTTAR LALUK | 11920 | 0.0125368 | 0.0001471 | 655589 | 723535 | 842511 | 951793 | 1074343 |
| | | AP Sub-Total | 171157 | 0.1800129 | 0.0021122 | 9413472 | 10389101 | 12097453 | 13666612 | 15426291 |
| LAKHIMPUR | 6 | Lakhimpur AP | | | | | | | | |
| | 44 | AZAD | 10761 | 0.0113178 | 0.0001328 | 591845 | 653185 | 760592 | 859249 | 969883 |
| | 45 | BOGOLIJAN | 15471 | 0.0162715 | 0.0001909 | 850890 | 939078 | 1093497 | 1235335 | 1394393 |
| | 46 | CHABOTI | 20516 | 0.0215775 | 0.0002532 | 1128360 | 1245306 | 1450080 | 1638170 | 1849096 |
| | 47 | GHUNASUTI | 14491 | 0.0152408 | 0.0001788 | 796991 | 879593 | 1024230 | 1157083 | 1306066 |
| | 48 | JOYHING | 8274 | 0.0087021 | 0.0001021 | 455062 | 502226 | 584810 | 660666 | 745731 |
| | 49 | KAMALABARIA | 13546 | 0.0142469 | 0.0001672 | 745017 | 822232 | 957437 | 1081626 | 1220894 |
| | 50 | LAKHIMPUR | 20148 | 0.0211905 | 0.0002486 | 1108121 | 1222968 | 1424070 | 1608785 | 1815929 |
| | 51 | UJJALPUR | 12980 | 0.0136516 | 0.0001602 | 713888 | 787876 | 917432 | 1036432 | 1169881 |
| | | AP Sub-Total | 116187 | 0.1221987 | 0.0014338 | 6390174 | 7052463 | 8212149 | 9277346 | 10471874 |
| LAKHIMPUR | 7 | Narayanpur AP | | | | | | | | |
| | 52 | BHULABORI | 11470 | 0.0120635 | 0.0001415 | 630839 | 696220 | 810705 | 915861 | 1033785 |
| | 53 | BORBALI | 9916 | 0.0104291 | 0.0001224 | 545371 | 601894 | 700867 | 791777 | 893724 |
| | 54 | DAKHIN NARAYANPUR | 9562 | 0.0100568 | 0.0001180 | 525901 | 580406 | 675846 | 763510 | 861818 |
| | 55 | DHALPUR | 9237 | 0.0097149 | 0.0001140 | 508026 | 560679 | 652875 | 737560 | 832526 |
| | 56 | GANAKDOLANI | 9139 | 0.0096119 | 0.0001128 | 502636 | 554730 | 645949 | 729734 | 823693 |
| | 57 | JAMUGURI | 9852 | 0.0103618 | 0.0001216 | 541851 | 598009 | 696344 | 786666 | 887956 |
| | 58 | NARAYANPUR | 6202 | 0.0065229 | 0.0000765 | 341104 | 376457 | 438360 | 495220 | 558983 |
| | 59 | PANBARI | 9771 | 0.0102766 | 0.0001206 | 537396 | 593092 | 690619 | 780199 | 880655 |
| | 60 | PATHALI PAHAR | 10913 | 0.0114777 | 0.0001347 | 600205 | 662411 | 771336 | 871386 | 983583 |
| | 61 | PICHALA | 9026 | 0.0094930 | 0.0001114 | 496421 | 547871 | 637962 | 720712 | 813509 |
| | 62 | PUB-NARAYANPUR | 9025 | 0.0094920 | 0.0001114 | 496366 | 547811 | 637891 | 720632 | 813419 |
| | 63 | RAJGARH | 10840 | 0.0114009 | 0.0001338 | 596190 | 657980 | 766176 | 865557 | 977004 |
| | 64 | RANGATI | 7020 | 0.0073832 | 0.0000866 | 386093 | 426109 | 496177 | 560536 | 632709 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|------------------|----------|----------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 65 | SIMALUGURI | 9595 | 0.0100915 | 0.0001184 | 527716 | 582409 | 678179 | 766145 | 864792 |
| | | AP Sub-Total | 131568 | 0.1383755 | 0.0016236 | 7236115 | 7986078 | 9299285 | 10505494 | 11858155 |
| LAKHIMPUR | 8 | NOWBOICHA AP | | | | | | | | |
| | 66 | DEJOO | 13849 | 0.0145656 | 0.0001709 | 761682 | 840624 | 978854 | 1105820 | 1248203 |
| | 67 | DOLOHAT SUNAPUR | 14577 | 0.0153312 | 0.0001799 | 801721 | 884813 | 1030309 | 1163950 | 1313817 |
| | 68 | MADHYA-NOWBOICHA | 9436 | 0.0099242 | 0.0001164 | 518971 | 572758 | 666941 | 753449 | 850462 |
| | 69 | NOWBOICHA | 12628 | 0.0132814 | 0.0001558 | 694528 | 766510 | 892553 | 1008326 | 1138155 |
| | 70 | PACHIM NOWBOICHA | 12876 | 0.0135422 | 0.0001589 | 708168 | 781563 | 910081 | 1028128 | 1160507 |
| | 71 | PAHUMORA | 16040 | 0.0168699 | 0.0001979 | 882185 | 973616 | 1133714 | 1280768 | 1445677 |
| | 72 | PHULBARI | 10043 | 0.0105626 | 0.0001239 | 552355 | 609603 | 709844 | 801917 | 905170 |
| | 73 | RAMPUR BOGIBIL | 13182 | 0.0138641 | 0.0001627 | 724997 | 800137 | 931710 | 1052562 | 1188087 |
| | 74 | RANGANADI | 11405 | 0.0119951 | 0.0001407 | 627264 | 692275 | 806111 | 910671 | 1027927 |
| | 75 | SINGRA | 12745 | 0.0134044 | 0.0001573 | 700963 | 773612 | 900822 | 1017668 | 1148700 |
| | | AP Sub-Total | 126781 | 0.1333408 | 0.0015646 | 6972834 | 7695511 | 8960938 | 10123259 | 11426706 |
| LAKHIMPUR | 9 | TELAHI AP | | | | | | | | |
| | 76 | LUIT KHABOLU | 17699 | 0.0186148 | 0.0002184 | 973428 | 1074316 | 1250973 | 1413237 | 1595202 |
| | 77 | MADHYA TELAHI | 8607 | 0.0090523 | 0.0001062 | 473377 | 522438 | 608347 | 687255 | 775744 |
| | 78 | PACHIM TELAHI | 11877 | 0.0124915 | 0.0001466 | 653224 | 720925 | 839472 | 948359 | 1070468 |
| | 79 | PANIGAON | 13377 | 0.0140691 | 0.0001651 | 735722 | 811974 | 945492 | 1068132 | 1205662 |
| | 80 | PUB TELAHI | 16329 | 0.0171739 | 0.0002015 | 898079 | 991158 | 1154141 | 1303844 | 1471724 |
| | 81 | UTTAR TELAHI | 10175 | 0.0107015 | 0.0001256 | 559615 | 617615 | 719174 | 812457 | 917067 |
| | | AP Sub-Total | 78064 | 0.0821031 | 0.0009634 | 4293446 | 4738426 | 5517598 | 6233285 | 7035868 |
| | | LAKHIMPUR ZP | 950804 | 1.0000000 | 0.0117336 | 52293316 | 57713084 | 67203253 | 75920174 | 85695470 |
| MAJULI | 1 | MAJULI AP | | | | | | | | |
| | 1 | AHOTGURI | 6995 | 0.0418101 | 0.0001970 | 878161 | 969176 | 1128544 | 1274927 | 1439084 |
| | 2 | BON GAON | 6395 | 0.0382238 | 0.0001801 | 802837 | 886044 | 1031742 | 1165570 | 1315646 |
| | 3 | CHILAKOLA | 8655 | 0.0517322 | 0.0002438 | 1086560 | 1199173 | 1396361 | 1577483 | 1780596 |
| | 4 | DAKHIN AHOTGURI | 3557 | 0.0212607 | 0.0001002 | 446550 | 492832 | 573871 | 648308 | 731783 |
| | 5 | DAKHIN KAMALABARI | 6242 | 0.0373093 | 0.0001758 | 783629 | 864845 | 1007058 | 1137683 | 1284169 |
| | 6 | DAKHINPAT | 6943 | 0.0414993 | 0.0001956 | 871633 | 961971 | 1120155 | 1265450 | 1428386 |
| | 7 | GARAMUR | 10459 | 0.0625149 | 0.0002946 | 1313037 | 1449122 | 1687411 | 1906285 | 2151734 |
| | 8 | KAMALABARI** | 10515 | 0.0628497 | 0.0002962 | 1320067 | 1456881 | 1696446 | 1916492 | 2163255 |
| | 9 | KARATIPAR | 9555 | 0.0571116 | 0.0002692 | 1199547 | 1323870 | 1541564 | 1741520 | 1965753 |
| | 10 | POKAJORA | 9991 | 0.0597176 | 0.0002814 | 1254283 | 1384279 | 1611906 | 1820986 | 2055452 |
| | 11 | RAWNAPAR | 9581 | 0.0572670 | 0.0002699 | 1202811 | 1327473 | 1545758 | 1746258 | 1971102 |
| | 12 | SRI LUIT | 9569 | 0.0571953 | 0.0002696 | 1201305 | 1325810 | 1543822 | 1744071 | 1968634 |
| | | AP Sub-Total | 98457 | 0.588492 | 0.002773 | 12360421 | 13641476 | 15884640 | 17945033 | 20255592 |
| MAJULI | 2 | UJANI MAJULI AP | | | | | | | | |
| | 13 | CHERPIA | 8263 | 0.0493891 | 0.0002328 | 1037348 | 1144860 | 1333118 | 1506036 | 1699950 |
| | 14 | JENGRAI | 9060 | 0.0541529 | 0.0002552 | 1137404 | 1255287 | 1461702 | 1651300 | 1863917 |
| | 15 | LUITPORIA | 9597 | 0.0573626 | 0.0002703 | 1204820 | 1329690 | 1548340 | 1749175 | 1974394 |
| | 16 | PHULONI | 8506 | 0.0508416 | 0.0002396 | 1067854 | 1178529 | 1372322 | 1550326 | 1749942 |
| | 17 | RANGACHAHI | 10119 | 0.0604827 | 0.0002850 | 1270353 | 1402014 | 1632557 | 1844316 | 2081785 |
| | 18 | RATANPUR GAYAN | 6381 | 0.0381402 | 0.0001797 | 801079 | 884104 | 1029484 | 1163018 | 1312765 |
| | 19 | RATANPUR MIRI | 8903 | 0.0532145 | 0.0002508 | 1117694 | 1233534 | 1436373 | 1622684 | 1831617 |
| | 20 | SRI RAM | 8018 | 0.0479247 | 0.0002259 | 1006590 | 1110915 | 1293591 | 1461382 | 1649546 |
| | | AP Sub-Total | 68847 | 0.4115084 | 0.0019394 | 8643143 | 9538933 | 11107486 | 12548236 | 14163917 |
| | | MAJULI ZP | 167304 | 1.0000 | 0.0047128 | 21003563 | 23180408 | 26992126 | 30493270 | 34419509 |
| MARIGAON | 1 | BATABRABA (PART) AP | | | | | | | | |
| | 1 | SILPUKHURI | 11563 | 0.0124567 | 0.0001473 | 656289 | 724308 | 843411 | 952809 | 1075491 |
| | | AP Sub-Total | 11563 | 0.0124567 | 0.0001473 | 656289 | 724308 | 843411 | 952809 | 1075491 |
| MARIGAON | 2 | BHURBANDHA AP | | | | | | | | |
| | 2 | AZARBARI | 9388 | 0.0101136 | 0.0001196 | 532841 | 588066 | 684765 | 773586 | 873191 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|-----------------|----------|-----------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 3 | BAGHARA | 12033 | 0.0129630 | 0.0001532 | 682965 | 753749 | 877693 | 991538 | 1119206 |
| | 4 | BARANGABARI | 10422 | 0.0112275 | 0.0001327 | 591528 | 652835 | 760186 | 858789 | 969365 |
| | 5 | BHURBANDHA | 11610 | 0.0125073 | 0.0001479 | 658956 | 727252 | 846839 | 956682 | 1079862 |
| | 6 | DANDUA | 10507 | 0.0113190 | 0.0001338 | 596353 | 658160 | 766386 | 865793 | 977271 |
| | 7 | DIGHALBORI | 11495 | 0.0123834 | 0.0001464 | 652429 | 720048 | 838451 | 947206 | 1069166 |
| | 8 | HABIBARANGABARI | 6887 | 0.0074193 | 0.0000877 | 390890 | 431403 | 502341 | 567500 | 640570 |
| | 9 | KONWARGAON | 9937 | 0.0107050 | 0.0001266 | 564001 | 622455 | 724810 | 818825 | 924254 |
| | 10 | MANIPUR | 12241 | 0.0131871 | 0.0001559 | 694771 | 766778 | 892864 | 1008678 | 1138553 |
| | 11 | MIKIRBHETA | 6464 | 0.0069636 | 0.0000823 | 366882 | 404906 | 471487 | 532644 | 601226 |
| | 12 | RANGADARIA | 13524 | 0.0145692 | 0.0001722 | 767591 | 847145 | 986447 | 1114399 | 1257886 |
| | 13 | SOLMARI | 9453 | 0.0101836 | 0.0001204 | 536530 | 592137 | 689506 | 778942 | 879237 |
| | 14 | TARABORI | 12519 | 0.0134865 | 0.0001594 | 710549 | 784192 | 913142 | 1031585 | 1164410 |
| | | AP Sub-Total | 136480 | 0.1470279 | 0.0017381 | 7746286 | 8549124 | 9954917 | 11246168 | 12694197 |
| MARIGAON | 3 | DOLONGGHAT (PART) AP | | | | | | | | |
| | 15 | BHAKATGAON | 7708 | 0.0083037 | 0.0000982 | 437488 | 482830 | 562225 | 635151 | 716932 |
| | 16 | BORCHILA | 10210 | 0.0109991 | 0.0001300 | 579496 | 639556 | 744722 | 841320 | 949646 |
| | 17 | CHABUKDHARA | 11943 | 0.0128660 | 0.0001521 | 677857 | 748111 | 871128 | 984122 | 1110835 |
| | 18 | PAGHALI | 12361 | 0.0133163 | 0.0001574 | 701582 | 774295 | 901617 | 1018566 | 1149714 |
| | | AP Sub-Total | 42222 | 0.0454852 | 0.0005377 | 2396422 | 2644791 | 3079693 | 3479160 | 3927128 |
| MARIGAON | 4 | KAPILI AP | | | | | | | | |
| | 19 | BORBHAGIA | 9101 | 0.0098044 | 0.0001159 | 516552 | 570088 | 663831 | 749937 | 846497 |
| | 20 | CHARAIBAH | 8170 | 0.0088014 | 0.0001040 | 463710 | 511770 | 595924 | 673221 | 759903 |
| | 21 | JALUGUTI | 10259 | 0.0110519 | 0.0001307 | 582277 | 642625 | 748296 | 845358 | 954204 |
| | 22 | KALMOUBARI | 11070 | 0.0119256 | 0.0001410 | 628307 | 693426 | 807451 | 912185 | 1029636 |
| | 23 | MIKIRGAON | 10565 | 0.0113815 | 0.0001345 | 599645 | 661793 | 770616 | 870573 | 982666 |
| | | AP Sub-Total | 49165 | 0.0529647 | 0.0006261 | 2790491 | 3079702 | 3586119 | 4051274 | 4572906 |
| MARIGAON | 5 | LAHARIGHAT AP | | | | | | | | |
| | 24 | AMARAGURI | 10031 | 0.0108063 | 0.0001277 | 569336 | 628343 | 731666 | 826570 | 932997 |
| | 25 | BALIDUNGA | 7352 | 0.0079202 | 0.0000936 | 417282 | 460530 | 536258 | 605816 | 683820 |
| | 26 | BARALIMARI | 14969 | 0.0161259 | 0.0001906 | 849605 | 937660 | 1091846 | 1233469 | 1392288 |
| | 27 | BHURAGAON | 16141 | 0.0173885 | 0.0002056 | 916125 | 1011074 | 1177332 | 1330044 | 1501297 |
| | 28 | BOALGURI | 15401 | 0.0165913 | 0.0001961 | 874125 | 964721 | 1123356 | 1269067 | 1432469 |
| | 29 | BORCHALA | 15542 | 0.0167432 | 0.0001979 | 882128 | 973553 | 1133641 | 1280685 | 1445583 |
| | 30 | BORDOWATUP | 14420 | 0.0155345 | 0.0001836 | 818446 | 903271 | 1051802 | 1188231 | 1341224 |
| | 31 | DHUMKURA | 4012 | 0.0043221 | 0.0000511 | 227712 | 251312 | 292637 | 330595 | 373162 |
| | 32 | DHUPGURI | 8845 | 0.0095286 | 0.0001126 | 502022 | 554052 | 645159 | 728842 | 822686 |
| | 33 | HAIBARGAON | 3911 | 0.0042133 | 0.0000498 | 221979 | 244986 | 285270 | 322273 | 363768 |
| | 34 | JARIBOR | 11719 | 0.0126247 | 0.0001492 | 665143 | 734080 | 854790 | 965664 | 1090001 |
| | 35 | KACHARIBORI | 12025 | 0.0129544 | 0.0001531 | 682511 | 753248 | 877109 | 990879 | 1118462 |
| | 36 | KATHANI | 11818 | 0.0127314 | 0.0001505 | 670762 | 740281 | 862011 | 973822 | 1099209 |
| | 37 | KUSHTOLI | 9771 | 0.0105262 | 0.0001244 | 554579 | 612057 | 712701 | 805146 | 908814 |
| | 38 | LAHARIGHAT | 9315 | 0.0100349 | 0.0001186 | 528698 | 583493 | 679441 | 767571 | 866401 |
| | 39 | LAOBHURUNGA | 5493 | 0.0059175 | 0.0000700 | 311770 | 344082 | 400662 | 452632 | 510912 |
| | 40 | NAGABANDHA | 14897 | 0.0160483 | 0.0001897 | 845519 | 933150 | 1086594 | 1227536 | 1385591 |
| | 41 | NIZ-GERUA | 11109 | 0.0119676 | 0.0001415 | 630521 | 695869 | 810296 | 915399 | 1033264 |
| | 42 | NIZ-SHAHARIA | 10069 | 0.0108472 | 0.0001282 | 571493 | 630723 | 734438 | 829702 | 936532 |
| | 43 | PAVAKATI | 1291 | 0.0013908 | 0.0000164 | 73274 | 80868 | 94166 | 106380 | 120078 |
| | 44 | RAJAGADHUWA | 10082 | 0.0108612 | 0.0001284 | 572231 | 631538 | 735386 | 830773 | 937741 |
| | 45 | TENGAGURI | 13606 | 0.0146575 | 0.0001733 | 772245 | 852282 | 992428 | 1121156 | 1265513 |
| | 46 | TINSUKIA MAHMARA | 11435 | 0.0123188 | 0.0001456 | 649024 | 716290 | 834074 | 942262 | 1063585 |
| | 47 | TULSHIBORI | 8130 | 0.0087583 | 0.0001035 | 461440 | 509264 | 593006 | 669925 | 756183 |
| | | AP Sub-Total | 251384 | 0.2708123 | 0.0032015 | 14267969 | 15746726 | 18336070 | 20714439 | 23381579 |
| MARIGAON | 6 | MAYONG AP | | | | | | | | |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|-----------------|----------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 48 | AHATGURI | 11978 | 0.0129037 | 0.0001525 | 679843 | 750303 | 873681 | 987006 | 1114091 |
| | 49 | BAGHJAP | 8114 | 0.0087411 | 0.0001033 | 460532 | 508262 | 591839 | 668606 | 754695 |
| | 50 | BAHABARJARI | 9137 | 0.0098432 | 0.0001164 | 518595 | 572343 | 666457 | 752903 | 849845 |
| | 51 | BARPAK | 6131 | 0.0066048 | 0.0000781 | 347981 | 384047 | 447198 | 505204 | 570253 |
| | 52 | BURABURI | 13403 | 0.0144389 | 0.0001707 | 760723 | 839566 | 977621 | 1104428 | 1246632 |
| | 53 | BURGAON | 10626 | 0.0114472 | 0.0001353 | 603107 | 665614 | 775066 | 875599 | 988339 |
| | 54 | DAKSHIN DHARAMTUL | 13051 | 0.0140597 | 0.0001662 | 740744 | 817516 | 951946 | 1075423 | 1213892 |
| | 55 | DEOSAL | 12244 | 0.0131903 | 0.0001559 | 694941 | 766966 | 893083 | 1008925 | 1138832 |
| | 56 | DUNGABARI | 10675 | 0.0115000 | 0.0001359 | 605888 | 668683 | 778640 | 879637 | 992897 |
| | 57 | GAGALMARI | 8783 | 0.0094618 | 0.0001119 | 498503 | 550168 | 640636 | 723733 | 816919 |
| | 58 | GAGALMARI ASHIGARH | 12124 | 0.0130610 | 0.0001544 | 688130 | 759449 | 884330 | 999037 | 1127670 |
| | 59 | GARMARI | 11318 | 0.0121927 | 0.0001441 | 642383 | 708961 | 825540 | 932621 | 1052703 |
| | 60 | GHAGUA | 18273 | 0.0196852 | 0.0002327 | 1037133 | 1144623 | 1332841 | 1505724 | 1699597 |
| | 61 | GOVA | 10604 | 0.0114235 | 0.0001350 | 601858 | 664236 | 773461 | 873786 | 986293 |
| | 62 | JAGIBHAKATGAON | 7792 | 0.0083942 | 0.0000992 | 442256 | 488092 | 568352 | 642073 | 724745 |
| | 63 | JAGIROAD* | 22753 | 0.0245115 | 0.0002898 | 1291407 | 1425251 | 1659615 | 1874883 | 2116289 |
| | 64 | JHARGAON | 12515 | 0.0134822 | 0.0001594 | 710322 | 783941 | 912850 | 1031256 | 1164038 |
| | 65 | KURANIBORI | 14064 | 0.0151509 | 0.0001791 | 798240 | 880971 | 1025835 | 1158896 | 1308112 |
| | 66 | LEHPATI | 4653 | 0.0050126 | 0.0000593 | 264093 | 291465 | 339392 | 383415 | 432782 |
| | 67 | MANAHA | 11950 | 0.0128736 | 0.0001522 | 678254 | 748550 | 871639 | 984699 | 1111486 |
| | 68 | MAYONG | 12834 | 0.0138259 | 0.0001634 | 728428 | 803923 | 936118 | 1057542 | 1193708 |
| | 69 | NELIE | 16293 | 0.0175522 | 0.0002075 | 924753 | 1020596 | 1188419 | 1342569 | 1515435 |
| | 70 | PABHAKATI | 12340 | 0.0132937 | 0.0001572 | 700390 | 772979 | 900086 | 1016835 | 1147761 |
| | 71 | PALIGURI | 11973 | 0.0128983 | 0.0001525 | 679560 | 749990 | 873316 | 986594 | 1113626 |
| | 72 | SILSANG | 8881 | 0.0095674 | 0.0001131 | 504065 | 556307 | 647784 | 731808 | 826034 |
| | 73 | TELAHI | 7512 | 0.0080926 | 0.0000957 | 426364 | 470553 | 547929 | 619001 | 698702 |
| | 74 | UTTAR DHARAMTUL | 11345 | 0.0122218 | 0.0001445 | 643916 | 710652 | 827510 | 934846 | 1055214 |
| | | AP Sub-Total | 311366 | 0.3354301 | 0.0039654 | 17672407 | 19504006 | 22711187 | 25657050 | 28960589 |
| MARIGAON | 7 | MOIRABARI AP | | | | | | | | |
| | 75 | BORBORI | 10058 | 0.0108353 | 0.0001281 | 570869 | 630034 | 733635 | 828795 | 935509 |
| | 76 | BORCHAPARI | 10999 | 0.0118491 | 0.0001401 | 624278 | 688979 | 802272 | 906335 | 1023032 |
| | 77 | DATIALBORI | 11388 | 0.0122681 | 0.0001450 | 646356 | 713346 | 830646 | 938389 | 1059214 |
| | 78 | DOLOIGAON | 13451 | 0.0144906 | 0.0001713 | 763447 | 842572 | 981122 | 1108384 | 1251096 |
| | 79 | GARIABORI | 9777 | 0.0105326 | 0.0001245 | 554920 | 612433 | 713139 | 805640 | 909373 |
| | 80 | HATIMURIA | 11453 | 0.0123382 | 0.0001459 | 650046 | 717417 | 835387 | 943745 | 1065260 |
| | 81 | LENGRIBORI | 14433 | 0.0155485 | 0.0001838 | 819183 | 904085 | 1052750 | 1189302 | 1342434 |
| | 82 | LUCHANABORI | 11489 | 0.0123769 | 0.0001463 | 652089 | 719672 | 838013 | 946712 | 1068608 |
| | 83 | MOIRABARI | 13562 | 0.0146101 | 0.0001727 | 769747 | 849525 | 989219 | 1117530 | 1261421 |
| | 84 | TATIKATA | 13508 | 0.0145520 | 0.0001720 | 766683 | 846143 | 985280 | 1113081 | 1256398 |
| | 85 | ULUBARI | 5961 | 0.0064217 | 0.0000759 | 338332 | 373398 | 434798 | 491196 | 554441 |
| | | AP Sub-Total | 126079 | 0.1358231 | 0.0016057 | 7155950 | 7897605 | 9196263 | 10389109 | 11726785 |
| | | MARIGOAN ZP | 928259 | 1.0000000 | 0.0118217 | 52685814 | 58146261 | 67707660 | 76490008 | 86338675 |
| NAGAON | 1 | BAJIAGAON AP | | | | | | | | |
| | 1 | AMLOKHI | 12145 | 0.0069326 | 0.0001208 | 538504 | 594315 | 692043 | 781808 | 882471 |
| | 2 | BAJIAGAON | 11460 | 0.0065416 | 0.0001140 | 508131 | 560795 | 653010 | 737712 | 832698 |
| | 3 | BHARAGURI | 6594 | 0.0037640 | 0.0000656 | 292375 | 322677 | 375737 | 424474 | 479128 |
| | 4 | KANUAMARI | 15264 | 0.0087130 | 0.0001519 | 676799 | 746944 | 869769 | 982586 | 1109102 |
| | 5 | KHATAWAL | 9956 | 0.0056831 | 0.0000991 | 441445 | 487197 | 567310 | 640896 | 723416 |
| | 6 | KUHUMTOLI | 11867 | 0.0067739 | 0.0001181 | 526178 | 580711 | 676202 | 763912 | 862271 |
| | 7 | MOWAMARI | 14351 | 0.0081918 | 0.0001428 | 636317 | 702266 | 817744 | 923814 | 1042762 |
| | 8 | NIZ BHELOUGURI | 7376 | 0.0042104 | 0.0000734 | 327049 | 360944 | 420297 | 474814 | 535950 |
| | 9 | RANGAGARH | 5854 | 0.0033416 | 0.0000582 | 259564 | 286465 | 333571 | 376838 | 425359 |
| | 10 | SAMAGURI | 8269 | 0.0047201 | 0.0000823 | 366644 | 404643 | 471182 | 532299 | 600836 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|---------------|----------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|----------------|----------------|----------------|----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 11 | SUTARGAON | 6871 | 0.0039221 | 0.0000684 | 304657 | 336232 | 391521 | 442305 | 499256 |
| | 12 | UDMARI | 7909 | 0.0045146 | 0.0000787 | 350682 | 387027 | 450668 | 509124 | 574678 |
| | | AP Sub-Total | 117916 | 0.0673086 | 0.0011731 | 5228343 | 5770218 | 6719055 | 7590582 | 8567927 |
| NAGAON | 2 | BARHAMPUR AP | | | | | | | | |
| | 13 | BALIJURI | 7131 | 0.0040705 | 0.0000709 | 316185 | 348955 | 406337 | 459042 | 518148 |
| | 14 | BAMUNI | 5562 | 0.0031749 | 0.0000553 | 246617 | 272176 | 316932 | 358041 | 404142 |
| | 15 | BARBARI | 6388 | 0.0036464 | 0.0000636 | 283241 | 312597 | 363999 | 411213 | 464160 |
| | 16 | BARHAMPUR | 8883 | 0.0050706 | 0.0000884 | 393868 | 434689 | 506169 | 571824 | 645450 |
| | 17 | CHALCHALI | 7703 | 0.0043970 | 0.0000766 | 341548 | 376946 | 438930 | 495864 | 559710 |
| | 18 | CHAPANALA | 7126 | 0.0040677 | 0.0000709 | 315964 | 348711 | 406052 | 458721 | 517784 |
| | 19 | HALOWAGAON | 5523 | 0.0031526 | 0.0000549 | 244887 | 270268 | 314710 | 355531 | 401308 |
| | 20 | KATANIGAON | 7591 | 0.0043331 | 0.0000755 | 336582 | 371465 | 432548 | 488654 | 551572 |
| | 21 | PURANIGUDAM | 5895 | 0.0033650 | 0.0000586 | 261382 | 288472 | 335907 | 379478 | 428338 |
| | 22 | SUTARGAON | 5546 | 0.0031658 | 0.0000552 | 245907 | 271393 | 316021 | 357012 | 402979 |
| | 23 | URIAGAON | 5673 | 0.0032383 | 0.0000564 | 251538 | 277608 | 323257 | 365187 | 412207 |
| | | AP Sub-Total | 73021 | 0.0416817 | 0.0007265 | 3237719 | 3573281 | 4160861 | 4700566 | 5305799 |
| NAGAON | 3 | BATADRABA AP | | | | | | | | |
| | 24 | AMLOKHI | 8059 | 0.0046002 | 0.0000802 | 357332 | 394367 | 459216 | 518780 | 585577 |
| | 25 | BATADRABA | 6042 | 0.0034489 | 0.0000601 | 267900 | 295665 | 344283 | 388940 | 439019 |
| | 26 | BHOMORAGURI | 14937 | 0.0085263 | 0.0001486 | 662300 | 730942 | 851136 | 961536 | 1085341 |
| | 27 | BILATIA | 9356 | 0.0053406 | 0.0000931 | 414841 | 457836 | 533121 | 602272 | 679819 |
| | 28 | DHANIABHETI | 9055 | 0.0051688 | 0.0000901 | 401495 | 443106 | 515969 | 582896 | 657948 |
| | 29 | DHUPAGURI | 9066 | 0.0051750 | 0.0000902 | 401982 | 443645 | 516596 | 583604 | 658747 |
| | 30 | KADAMONI | 11219 | 0.0064040 | 0.0001116 | 497445 | 549002 | 639278 | 722198 | 815187 |
| | 31 | KANDHULIMARI | 11243 | 0.0064177 | 0.0001119 | 498510 | 550176 | 640645 | 723743 | 816931 |
| | 32 | KATAHGURI | 9594 | 0.0054764 | 0.0000955 | 425394 | 469482 | 546682 | 617593 | 697112 |
| | 33 | RAMPUR SATRA | 12889 | 0.0073573 | 0.0001282 | 571493 | 630723 | 734437 | 829701 | 936531 |
| | 34 | SAHARIA | 8546 | 0.0048782 | 0.0000850 | 378926 | 418198 | 486966 | 550130 | 620963 |
| | 35 | SOLOGURI | 10538 | 0.0060153 | 0.0001048 | 467250 | 515677 | 600473 | 678361 | 765705 |
| | 36 | TUKTUKI | 9443 | 0.0053902 | 0.0000939 | 418698 | 462093 | 538078 | 607872 | 686140 |
| | 37 | UPPAR DUMDUMIA | 7326 | 0.0041818 | 0.0000729 | 324832 | 358498 | 417448 | 471595 | 532317 |
| | | AP Sub-Total | 137313 | 0.0783808 | 0.0013661 | 6088397 | 6719409 | 7824329 | 8839221 | 9977338 |
| NAGAON | 4 | DOLONGGHAT AP | | | | | | | | |
| | 38 | AIBHETIA | 6224 | 0.0035528 | 0.0000619 | 275969 | 304571 | 354654 | 400656 | 452244 |
| | 39 | HATIJJUA | 7177 | 0.0040968 | 0.0000714 | 318225 | 351206 | 408958 | 462004 | 521490 |
| | 40 | JAMUGURI KUJIDAH | 6703 | 0.0038262 | 0.0000667 | 297208 | 328011 | 381948 | 431491 | 487049 |
| | 41 | KAKAMARI | 7905 | 0.0045123 | 0.0000786 | 350504 | 386831 | 450440 | 508867 | 574387 |
| | 42 | MAJ JAJARI | 7782 | 0.0044421 | 0.0000774 | 345050 | 380812 | 443432 | 500949 | 565450 |
| | 43 | NIZ HATICHUNG | 7735 | 0.0044153 | 0.0000770 | 342966 | 378512 | 440754 | 497924 | 562035 |
| | 44 | RAIDONGIA | 8516 | 0.0048611 | 0.0000847 | 377596 | 416730 | 485256 | 548199 | 618783 |
| | | AP Sub-Total | 52042 | 0.0297065 | 0.0005178 | 2307519 | 2546674 | 2965442 | 3350089 | 3781438 |
| NAGAON | 5 | JURIA AP | | | | | | | | |
| | 45 | ALITANGONI JAMUGURI | 9224 | 0.0052652 | 0.0000918 | 408988 | 451376 | 525599 | 593775 | 670228 |
| | 46 | BAGARIGURI | 10327 | 0.0058948 | 0.0001027 | 457895 | 505352 | 588450 | 664778 | 750373 |
| | 47 | BALIKATIA | 12176 | 0.0069503 | 0.0001211 | 539878 | 595832 | 693809 | 783803 | 884724 |
| | 48 | BARALIMARI FURHANIATI | 14797 | 0.0084464 | 0.0001472 | 656092 | 724091 | 843158 | 952524 | 1075169 |
| | 49 | CHATIAN | 13568 | 0.0077449 | 0.0001350 | 601599 | 663950 | 773128 | 873410 | 985868 |
| | 50 | DAGAON DHINGGAON | 10041 | 0.0057316 | 0.0000999 | 445213 | 491356 | 572153 | 646367 | 729592 |
| | 51 | DHINGBORI CHAPARI | 12373 | 0.0070627 | 0.0001231 | 548613 | 605473 | 705035 | 796485 | 899038 |
| | 52 | GODAIMARI | 10599 | 0.0060501 | 0.0001054 | 469955 | 518662 | 603949 | 682287 | 770137 |
| | 53 | JANGANI KALADUBA | 11257 | 0.0064257 | 0.0001120 | 499130 | 550861 | 641443 | 724645 | 817948 |
| | 54 | JARAMARI LONGIA | 13458 | 0.0076821 | 0.0001339 | 596722 | 658567 | 766860 | 866329 | 977875 |
| | 55 | JURIA | 12232 | 0.0069823 | 0.0001217 | 542361 | 598573 | 697000 | 787408 | 888793 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|---------------|----------|----------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 56 | KACHARIGAON | 12490 | 0.0071295 | 0.0001243 | 553801 | 611198 | 711702 | 804016 | 907539 |
| | 57 | KANDHULIMARI PARAMAI BHETI | 11513 | 0.0065718 | 0.0001145 | 510481 | 563388 | 656030 | 741124 | 836549 |
| | 58 | MAHERIPAR | 12084 | 0.0068978 | 0.0001202 | 535799 | 591330 | 688567 | 777881 | 878039 |
| | 59 | MAHGURI | 13965 | 0.0079715 | 0.0001389 | 619202 | 683377 | 795750 | 898966 | 1014715 |
| | 60 | MELEKADHING MUKUNDA ATI | 10020 | 0.0057196 | 0.0000997 | 444282 | 490329 | 570957 | 645015 | 728066 |
| | 61 | PATIA CHAPORI ROUMARI | 11629 | 0.0066380 | 0.0001157 | 515625 | 569065 | 662640 | 748591 | 844978 |
| | 62 | SINGIA | 10648 | 0.0060781 | 0.0001059 | 472128 | 521060 | 606741 | 685442 | 773697 |
| | 63 | SONAIBERA SIMOLUTOLI | 9547 | 0.0054496 | 0.0000950 | 423310 | 467182 | 544004 | 614567 | 693697 |
| | 64 | SUTIRPAR | 16229 | 0.0092638 | 0.0001615 | 719587 | 794166 | 924756 | 1044706 | 1179220 |
| | 65 | TELIA BEBEJIA | 7894 | 0.0045060 | 0.0000785 | 350016 | 386293 | 449814 | 508159 | 573588 |
| | 66 | TINSUKIA | 11257 | 0.0064257 | 0.0001120 | 499130 | 550861 | 641443 | 724645 | 817948 |
| | | AP Sub-Total | 257328 | 0.1468876 | 0.0025601 | 11409809 | 12592341 | 14662989 | 16564922 | 18697781 |
| NAGAON | 6 | KALIABOR AP | | | | | | | | |
| | 67 | AMGURI | 13346 | 0.0076181 | 0.0001328 | 591756 | 653086 | 760478 | 859119 | 969737 |
| | 68 | HATBOR | 10243 | 0.0058469 | 0.0001019 | 454170 | 501241 | 583664 | 659371 | 744269 |
| | 69 | JAKHALABANDHA | 17377 | 0.0099191 | 0.0001729 | 770488 | 850343 | 990171 | 1118606 | 1262635 |
| | 70 | KUTHORI | 14683 | 0.0083813 | 0.0001461 | 651038 | 718512 | 836662 | 945186 | 1066886 |
| | 71 | KUWARITOL | 8308 | 0.0047424 | 0.0000827 | 368373 | 406552 | 473404 | 534809 | 603670 |
| | 72 | MAJ PUBTHORIA | 12377 | 0.0070650 | 0.0001231 | 548791 | 605668 | 705263 | 796742 | 899329 |
| | 73 | PUB PUBTHORIA | 6950 | 0.0039672 | 0.0000691 | 308160 | 340098 | 396023 | 447391 | 504996 |
| | 74 | SEKONI BORHOLA | 11072 | 0.0063201 | 0.0001102 | 490928 | 541808 | 630901 | 712736 | 804506 |
| | 75 | UTTAR PACHIM PUBTHORIA | 11059 | 0.0063127 | 0.0001100 | 490351 | 541172 | 630161 | 711899 | 803561 |
| | 76 | UTTAR PUBTHARIA | 7500 | 0.0042811 | 0.0000746 | 332547 | 367012 | 427363 | 482796 | 544960 |
| | | AP Sub-Total | 112915 | 0.0644540 | 0.0011234 | 5006601 | 5525494 | 6434089 | 7268654 | 8204548 |
| NAGAON | 7 | KAPILI PT. I AP | | | | | | | | |
| | 77 | BARAPUJIA | 6787 | 0.0038741 | 0.0000675 | 300933 | 332122 | 386735 | 436898 | 493152 |
| | 78 | JARABARI | 8148 | 0.0046510 | 0.0000811 | 361279 | 398722 | 464287 | 524510 | 592044 |
| | 79 | MONIPURTUP | 13237 | 0.0075559 | 0.0001317 | 586923 | 647752 | 754267 | 852103 | 961817 |
| | | AP Sub-Total | 28172 | 0.0160811 | 0.0002803 | 1249134 | 1378596 | 1605289 | 1813510 | 2047014 |
| NAGAON | 8 | KATHIATOLI AP | | | | | | | | |
| | 80 | BAKULGURI | 12212 | 0.0069708 | 0.0001215 | 541475 | 597594 | 695861 | 786121 | 887340 |
| | 81 | BARPATHAR | 11912 | 0.0067996 | 0.0001185 | 528173 | 582914 | 678766 | 766809 | 865541 |
| | 82 | CHANG CHAKI | 6676 | 0.0038108 | 0.0000664 | 296011 | 326690 | 380410 | 429753 | 485087 |
| | 83 | CHANG KHOLA | 10640 | 0.0060735 | 0.0001059 | 471773 | 520668 | 606285 | 684927 | 773116 |
| | 84 | DAKHIN NONOI | 9146 | 0.0052207 | 0.0000910 | 405530 | 447559 | 521155 | 588754 | 664560 |
| | 85 | DEV NARIKALI | 9232 | 0.0052698 | 0.0000918 | 409343 | 451768 | 526055 | 594290 | 670809 |
| | 86 | GARJAIPAM | 15390 | 0.0087849 | 0.0001531 | 682386 | 753109 | 876948 | 990697 | 1118257 |
| | 87 | GARUKHUNDA | 6041 | 0.0034483 | 0.0000601 | 267855 | 295616 | 344226 | 388876 | 438947 |
| | 88 | JURIPAR | 11729 | 0.0066951 | 0.0001167 | 520059 | 573958 | 668338 | 755028 | 852244 |
| | 89 | KACHUA | 16001 | 0.0091337 | 0.0001592 | 709477 | 783009 | 911764 | 1030029 | 1162653 |
| | 90 | KANDALI | 8272 | 0.0047218 | 0.0000823 | 366777 | 404790 | 471353 | 532492 | 601054 |
| | 91 | LONGJUP | 22314 | 0.0127372 | 0.0002220 | 989393 | 1091935 | 1271490 | 1436415 | 1621364 |
| | 92 | MADHABPARA | 16082 | 0.0091799 | 0.0001600 | 713069 | 786972 | 916380 | 1035243 | 1168539 |
| | 93 | NAMBORLALUNG GAON | 17905 | 0.0102205 | 0.0001781 | 793900 | 876181 | 1020257 | 1152595 | 1301000 |
| | 94 | NIZ KAMPUR | 6370 | 0.0036361 | 0.0000634 | 282443 | 311716 | 362973 | 410055 | 462852 |
| | 95 | NIZ-KATHIATOLI | 14791 | 0.0084430 | 0.0001472 | 655826 | 723797 | 842816 | 952138 | 1074733 |
| | 96 | RANGALU | 17385 | 0.0099237 | 0.0001730 | 770843 | 850735 | 990627 | 1119121 | 1263216 |
| | 97 | SINGIMARI | 10294 | 0.0058760 | 0.0001024 | 456431 | 503737 | 586570 | 662654 | 747975 |
| | 98 | TETELISORA | 5891 | 0.0033627 | 0.0000586 | 261204 | 288276 | 335679 | 379220 | 428048 |
| | | AP Sub-Total | 228283 | 0.1303082 | 0.0022712 | 10121967 | 11171025 | 13007955 | 14695214 | 16587334 |
| NAGAON | 9 | KHAGARIJAN AP | | | | | | | | |
| | 99 | BARBHETI | 12114 | 0.0069149 | 0.0001205 | 537129 | 592798 | 690276 | 779812 | 880219 |
| | 100 | BEBEJIA DEMOU BANGTHAI | 7423 | 0.0042372 | 0.0000739 | 329133 | 363244 | 422975 | 477839 | 539365 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|---------------|-----------|---------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|----------------|----------------|----------------|----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 101 | BHAKAT GAON | 15710 | 0.0089676 | 0.0001563 | 696574 | 768769 | 895183 | 1011297 | 1141509 |
| | 102 | DIMARUGURI*** | 13800 | 0.0078773 | 0.0001373 | 611886 | 675303 | 786348 | 888345 | 1002726 |
| | 103 | DIFALOO | 11845 | 0.0067613 | 0.0001178 | 525202 | 579635 | 674948 | 762496 | 860673 |
| | 104 | HERAPATI | 9226 | 0.0052664 | 0.0000918 | 409077 | 451474 | 525713 | 593903 | 670373 |
| | 105 | KACHAMARI | 5767 | 0.0032919 | 0.0000574 | 255706 | 282208 | 328614 | 371238 | 419038 |
| | 106 | KENDUGURI | 10268 | 0.0058612 | 0.0001022 | 455279 | 502464 | 585088 | 660980 | 746086 |
| | 107 | LAWGAON | 16968 | 0.0096857 | 0.0001688 | 752354 | 830329 | 966866 | 1092278 | 1232917 |
| | 108 | RANGAGARA HUJ | 12357 | 0.0070536 | 0.0001229 | 547904 | 604690 | 704123 | 795455 | 897875 |
| | 109 | SENCOWA | 7686 | 0.0043873 | 0.0000765 | 340794 | 376114 | 437961 | 494769 | 558475 |
| | | AP Sub-Total | 123164 | 0.0703043 | 0.0012254 | 5461037 | 6027028 | 7018095 | 7928411 | 8949254 |
| NAGAON | 10 | LAWKHOWA AP | | | | | | | | |
| | 110 | AMBAGAN | 8568 | 0.0048908 | 0.0000852 | 379901 | 419275 | 488219 | 551546 | 622562 |
| | 111 | BHATIAKHALI | 10968 | 0.0062607 | 0.0001091 | 486316 | 536719 | 624975 | 706041 | 796949 |
| | 112 | BHURBANDHA | 16787 | 0.0095823 | 0.0001670 | 744328 | 821472 | 956552 | 1080626 | 1219765 |
| | 113 | KATHPARA | 11514 | 0.0065724 | 0.0001146 | 510526 | 563437 | 656087 | 741188 | 836622 |
| | 114 | KAWAIMARI | 11799 | 0.0067351 | 0.0001174 | 523162 | 577384 | 672327 | 759535 | 857330 |
| | 115 | LAILURI | 7472 | 0.0042652 | 0.0000743 | 331305 | 365642 | 425767 | 480994 | 542925 |
| | 116 | LAWKHOWA | 8177 | 0.0046676 | 0.0000814 | 362565 | 400141 | 465939 | 526376 | 594151 |
| | 117 | MAGURMARI | 10090 | 0.0057596 | 0.0001004 | 447386 | 493754 | 574945 | 649521 | 733152 |
| | 118 | SALPARA | 10582 | 0.0060404 | 0.0001053 | 469201 | 517830 | 602980 | 681193 | 768902 |
| | 119 | SINGIMARI | 9953 | 0.0056814 | 0.0000990 | 441312 | 487050 | 567139 | 640702 | 723198 |
| | 120 | TUBUKI JARONI | 7636 | 0.0043588 | 0.0000760 | 338577 | 373668 | 435112 | 491551 | 554842 |
| | | AP Sub-Total | 113546 | 0.0648142 | 0.0011297 | 5034579 | 5556372 | 6470045 | 7309273 | 8250397 |
| NAGAON | 11 | MOIRABARI (PART)AP | | | | | | | | |
| | 121 | BECHAMARI | 7525 | 0.0042954 | 0.0000749 | 333655 | 368236 | 428787 | 484405 | 546776 |
| | 122 | BORBHETI | 9788 | 0.0055872 | 0.0000974 | 433996 | 478976 | 557737 | 630081 | 711209 |
| | 123 | LAHKARGHAT | 9800 | 0.0055940 | 0.0000975 | 434528 | 479563 | 558421 | 630853 | 712081 |
| | 124 | LALIPATHAR | 7755 | 0.0044267 | 0.0000772 | 343853 | 379491 | 441893 | 499211 | 563488 |
| | 125 | MOIRADHOS | 9451 | 0.0053948 | 0.0000940 | 419053 | 462485 | 538534 | 608387 | 686722 |
| | 126 | NIZ-DHING | 8422 | 0.0048074 | 0.0000838 | 373428 | 412130 | 479900 | 542148 | 611953 |
| | | AP Sub-Total | 52741 | 0.0301055 | 0.0005247 | 2338513 | 2580880 | 3005272 | 3395086 | 3832228 |
| NAGAON | 12 | PACHIM KALIABOR AP | | | | | | | | |
| | 127 | ANJUKPANI | 13395 | 0.0076461 | 0.0001333 | 593928 | 655484 | 763270 | 862274 | 973298 |
| | 128 | BORGHULI | 17842 | 0.0101845 | 0.0001775 | 791106 | 873098 | 1016668 | 1148539 | 1296423 |
| | 129 | HATIGAON BAGICHA | 12722 | 0.0072620 | 0.0001266 | 564088 | 622551 | 724921 | 818951 | 924397 |
| | 130 | KATHALGURI | 10880 | 0.0062105 | 0.0001082 | 482414 | 532413 | 619961 | 700376 | 790555 |
| | 131 | LAKHANABANDHA | 9145 | 0.0052201 | 0.0000910 | 405485 | 447510 | 521098 | 588689 | 664487 |
| | 132 | NIZ-BORBHOGIA | 10124 | 0.0057790 | 0.0001007 | 448894 | 495418 | 576883 | 651710 | 735623 |
| | 133 | ROHDHALA | 9638 | 0.0055015 | 0.0000959 | 427345 | 471635 | 549190 | 620425 | 700309 |
| | 134 | SALONA BAGICHA | 13454 | 0.0076798 | 0.0001339 | 596544 | 658371 | 766632 | 866072 | 977585 |
| | | AP Sub-Total | 97200 | 0.0554836 | 0.0009670 | 4309805 | 4756480 | 5538622 | 6257036 | 7062676 |
| NAGAON | 13 | PAKHIMORIA AP | | | | | | | | |
| | 135 | BENGENATI | 6222 | 0.0035516 | 0.0000619 | 275881 | 304473 | 354540 | 400528 | 452098 |
| | 136 | BHUTAI PATHARI | 6270 | 0.0035790 | 0.0000624 | 278009 | 306822 | 357275 | 403617 | 455586 |
| | 137 | CHUTA HAIBOR GAON* | 6315 | 0.0036047 | 0.0000628 | 280004 | 309024 | 359839 | 406514 | 458856 |
| | 138 | DAKARGHAT | 16125 | 0.0092045 | 0.0001604 | 714975 | 789077 | 918830 | 1038011 | 1171663 |
| | 139 | DAKHINPAT | 7878 | 0.0044969 | 0.0000784 | 349307 | 385510 | 448902 | 507129 | 572426 |
| | 140 | DEWDHAR | 7496 | 0.0042789 | 0.0000746 | 332369 | 366817 | 427135 | 482538 | 544669 |
| | 141 | PAKHIMORIA | 7349 | 0.0041949 | 0.0000731 | 325851 | 359623 | 418759 | 473076 | 533988 |
| | 142 | TULSHI DEWRI | 7413 | 0.0042315 | 0.0000738 | 328689 | 362755 | 422405 | 477196 | 538638 |
| | | AP Sub-Total | 65068 | 0.0371420 | 0.0006474 | 2885086 | 3184102 | 3707686 | 4188609 | 4727924 |
| NAGAON | 14 | RAHA AP | | | | | | | | |
| | 143 | AMSOI | 13131 | 0.0074954 | 0.0001306 | 582223 | 642565 | 748227 | 845279 | 954115 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|----------------|-----------|---------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-------------------|-------------------|------------------|------------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 144 | AMTALA | 13196 | 0.0075325 | 0.0001313 | 585105 | 645746 | 751931 | 849463 | 958838 |
| | 145 | BAGALAJAN | 13774 | 0.0078625 | 0.0001370 | 610733 | 674030 | 784866 | 886671 | 1000836 |
| | 146 | CHAPARMUKH | 6927 | 0.0039541 | 0.0000689 | 307140 | 338973 | 394712 | 445910 | 503325 |
| | 147 | DAKHIN JAJIAL | 7678 | 0.0043827 | 0.0000764 | 340439 | 375723 | 437506 | 494254 | 557893 |
| | 148 | DIGHALDARI | 6065 | 0.0034620 | 0.0000603 | 268919 | 296791 | 345594 | 390421 | 440691 |
| | 149 | DIGHALIATI | 7997 | 0.0045648 | 0.0000796 | 354583 | 391333 | 455683 | 514789 | 581072 |
| | 150 | GHAHI | 7985 | 0.0045580 | 0.0000794 | 354051 | 390746 | 454999 | 514017 | 580200 |
| | 151 | HATBOR | 7597 | 0.0043365 | 0.0000756 | 336848 | 371759 | 432890 | 489040 | 552008 |
| | 152 | KAMARGAON | 10715 | 0.0061163 | 0.0001066 | 475098 | 524338 | 610559 | 689754 | 778566 |
| | 153 | MAGURGAON | 14437 | 0.0082409 | 0.0001436 | 640130 | 706474 | 822645 | 929350 | 1049011 |
| | 154 | PHULAGURI | 5895 | 0.0033650 | 0.0000586 | 261382 | 288472 | 335907 | 379478 | 428338 |
| | 155 | PRAMILA | 14112 | 0.0080554 | 0.0001404 | 625720 | 690570 | 804126 | 908429 | 1025396 |
| | 156 | RANTHALI | 9332 | 0.0053269 | 0.0000928 | 413777 | 456661 | 531753 | 600727 | 678075 |
| | 157 | SAHARI | 7414 | 0.0042320 | 0.0000738 | 328733 | 362804 | 422462 | 477260 | 538711 |
| | 158 | SALMORA | 5955 | 0.0033992 | 0.0000592 | 264042 | 291408 | 339326 | 383340 | 432698 |
| | | AP Sub-Total | 152210 | 0.0868843 | 0.0015143 | 6748924 | 7448394 | 8673186 | 9798183 | 11059773 |
| NAGAON | 15 | RUPAHIHAT AP | | | | | | | | |
| | 159 | BARGHAT | 11800 | 0.0067357 | 0.0001174 | 523207 | 577433 | 672384 | 759599 | 857403 |
| | 160 | DAKHIN KHATOWAL | 11117 | 0.0063458 | 0.0001106 | 492923 | 544010 | 633466 | 715632 | 807775 |
| | 161 | FAKALI | 10758 | 0.0061409 | 0.0001070 | 477005 | 526443 | 613009 | 692523 | 781690 |
| | 162 | FUTALJAR | 9792 | 0.0055895 | 0.0000974 | 434173 | 479171 | 557965 | 630338 | 711499 |
| | 163 | GEREKI | 11990 | 0.0068441 | 0.0001193 | 531631 | 586730 | 683211 | 771830 | 871209 |
| | 164 | GORAJAN | 8180 | 0.0046693 | 0.0000814 | 362698 | 400288 | 466110 | 526569 | 594369 |
| | 165 | GOTANGA | 11337 | 0.0064714 | 0.0001128 | 502678 | 554776 | 646002 | 729794 | 823761 |
| | 166 | HATIPARA | 11358 | 0.0064834 | 0.0001130 | 503609 | 555804 | 647198 | 731146 | 825287 |
| | 167 | HATIPUKHURI | 9643 | 0.0055044 | 0.0000959 | 427566 | 471880 | 549475 | 620747 | 700673 |
| | 168 | JEWMARI | 12287 | 0.0070136 | 0.0001222 | 544800 | 601264 | 700134 | 790949 | 892789 |
| | 169 | KANCHANPUR | 8319 | 0.0047486 | 0.0000828 | 368861 | 407090 | 474031 | 535517 | 604469 |
| | 170 | RUPAHI | 10059 | 0.0057419 | 0.0001001 | 446012 | 492237 | 573179 | 647526 | 730900 |
| | 171 | SAIDARIA | 6367 | 0.0036344 | 0.0000633 | 282310 | 311569 | 362803 | 409862 | 462634 |
| | 172 | UTTAR KHATOWAL | 7944 | 0.0045346 | 0.0000790 | 352233 | 388740 | 452663 | 511377 | 577221 |
| | | AP Sub-Total | 140951 | 0.0804575 | 0.0014023 | 6249705 | 6897435 | 8031629 | 9073410 | 10241680 |
| | | NAGOAN ZP | 1751870 | 1.000000 | 0.0174293 | 77677138.3 | 85727729.5 | 99824543.2 | 112772766 | 127293112 |
| NALBARI | 1 | BARIGOG BANBHAG AP | | | | | | | | |
| | 1 | ALLIYA | 14907 | 0.0201664 | 0.0002000 | 891185 | 983548 | 1145280 | 1293834 | 1460425 |
| | 2 | BALITARA | 9495 | 0.0128450 | 0.0001274 | 567639 | 626470 | 729485 | 824107 | 930217 |
| | 3 | CHATAIBARI | 9243 | 0.0125040 | 0.0001240 | 552574 | 609844 | 710124 | 802235 | 905528 |
| | 4 | DATARA | 9243 | 0.0125040 | 0.0001240 | 552574 | 609844 | 710124 | 802235 | 905528 |
| | 5 | DEHARKUCHI | 7176 | 0.0097078 | 0.0000963 | 429002 | 473465 | 551320 | 622832 | 703026 |
| | 6 | DIHJARI | 9977 | 0.0134970 | 0.0001338 | 596455 | 658272 | 766516 | 865941 | 977438 |
| | 7 | GHOGRAPAR | 13414 | 0.0181466 | 0.0001799 | 801929 | 885042 | 1030575 | 1164251 | 1314157 |
| | 8 | KHATIKUCHI | 12721 | 0.0172091 | 0.0001706 | 760499 | 839318 | 977333 | 1104103 | 1246265 |
| | 9 | PUB BANBHAG | 13415 | 0.0181480 | 0.0001800 | 801988 | 885108 | 1030652 | 1164338 | 1314255 |
| | | AP Sub-Total | 99591 | 0.1347279 | 0.0013359 | 5953844 | 6570911 | 7651412 | 8643875 | 9756840 |
| NALBARI | 2 | BARBHAG AP | | | | | | | | |
| | 10 | NO.1 UPPER BARBHAG | 9308 | 0.0125920 | 0.0001249 | 556460 | 614132 | 715118 | 807876 | 911896 |
| | 11 | NO.2 UPPER BARBHAG | 6699 | 0.0090625 | 0.0000899 | 400486 | 441993 | 514673 | 581431 | 656295 |
| | 12 | NO.3 UPPER BARBHAG | 11476 | 0.0155249 | 0.0001539 | 686069 | 757175 | 881682 | 996045 | 1124293 |
| | 13 | NO.4 UPPER BARBHAG | 11690 | 0.0158144 | 0.0001568 | 698863 | 771294 | 898123 | 1014619 | 1145259 |
| | 14 | NO.5 UPPER BARBHAG | 5100 | 0.0068993 | 0.0000684 | 304893 | 336493 | 391825 | 442648 | 499642 |
| | 15 | NO.6 UPPER BARBHAG | 6878 | 0.0093046 | 0.0000923 | 411187 | 453803 | 528425 | 596967 | 673831 |
| | 16 | SANEKUCHI | 6372 | 0.0086201 | 0.0000855 | 380937 | 420418 | 489550 | 553050 | 624259 |
| | | AP Sub-Total | 57523 | 0.0778178 | 0.0007716 | 3438895 | 3795308 | 4419397 | 4992636 | 5635476 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|---------------|---------|--------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|----------|----------|----------|----------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| NALBARI | 3 | BARKHETRI AP | | | | | | | | |
| | 17 | BARUNIBARI NAPTIPARA | 14518 | 0.0196401 | 0.0001947 | 867929 | 957883 | 1115394 | 1260072 | 1422315 |
| | 18 | BHANGNAMARI | 21013 | 0.0284266 | 0.0002819 | 1256219 | 1386416 | 1614394 | 1823797 | 2058625 |
| | 19 | DAULASAL LARKUCHI | 20591 | 0.0278558 | 0.0002762 | 1230991 | 1358573 | 1581973 | 1787170 | 2017282 |
| | 20 | GHOGA | 12899 | 0.0174499 | 0.0001730 | 771140 | 851063 | 991009 | 1119552 | 1263703 |
| | 21 | JOISAGAR BARTOLA | 12735 | 0.0172281 | 0.0001708 | 761336 | 840242 | 978409 | 1105318 | 1247636 |
| | 22 | KALARCHAR | 10241 | 0.0138541 | 0.0001374 | 612237 | 675691 | 786799 | 888855 | 1003301 |
| | 23 | KANDHBARI DAGAPARA | 15242 | 0.0206196 | 0.0002045 | 911212 | 1005651 | 1171018 | 1322910 | 1493245 |
| | 24 | KEKANKUCHI KAPLABARI | 20497 | 0.0277286 | 0.0002750 | 1225371 | 1352371 | 1574751 | 1779011 | 2008072 |
| | 25 | KURIHAMARI BARSULIA | 26402 | 0.0357169 | 0.0003542 | 1578390 | 1741977 | 2028422 | 2291528 | 2586580 |
| | 26 | LOHARKATHA ADABARI | 18604 | 0.0251677 | 0.0002496 | 1112202 | 1227473 | 1429315 | 1614711 | 1822617 |
| | 27 | MUGDI RAMPUR | 16204 | 0.0219210 | 0.0002174 | 968723 | 1069123 | 1244927 | 1406406 | 1587491 |
| | 28 | MUKALMUA NARAYANPUR | 16585 | 0.0224364 | 0.0002225 | 991500 | 1094261 | 1274198 | 1439474 | 1624817 |
| | | AP Sub-Total | 205531 | 0.2780448 | 0.0027570 | 12287251 | 13560723 | 15790608 | 17838804 | 20135685 |
| NALBARI | 4 | MADHUPUR AP | | | | | | | | |
| | 29 | DAKSHIN NATUN DEHAR | 10960 | 0.0148268 | 0.0001470 | 655221 | 723129 | 842039 | 951259 | 1073741 |
| | 30 | PACHIM DHARMAPUR | 6946 | 0.0093966 | 0.0000932 | 415252 | 458290 | 533650 | 602869 | 680493 |
| | 31 | PACHIM NATUN DEHAR | 8694 | 0.0117613 | 0.0001166 | 519753 | 573621 | 667946 | 754585 | 851743 |
| | 32 | PUB DHARMAPUR | 7523 | 0.0101772 | 0.0001009 | 449747 | 496360 | 577980 | 652949 | 737021 |
| | 33 | PUB NATUN DEHAR | 8672 | 0.0117316 | 0.0001163 | 518438 | 572170 | 666255 | 752675 | 849588 |
| | 34 | UTTAR PUB DHARMAPUR | 8953 | 0.0121117 | 0.0001201 | 535237 | 590710 | 687844 | 777064 | 877117 |
| | | AP Sub-Total | 51748 | 0.0700053 | 0.0006942 | 3093648 | 3414279 | 3975713 | 4491403 | 5069705 |
| NALBARI | 5 | PASCHIM NALBARI AP | | | | | | | | |
| | 35 | BANGAON | 9360 | 0.0126623 | 0.0001256 | 559568 | 617563 | 719113 | 812389 | 916991 |
| | 36 | BARNARDDI | 6424 | 0.0086905 | 0.0000862 | 384046 | 423849 | 493545 | 557563 | 629353 |
| | 37 | BELSOR | 8523 | 0.0115300 | 0.0001143 | 509530 | 562339 | 654808 | 739743 | 834991 |
| | 38 | DAKSHIN KHETRI DHARMAPUR | 10976 | 0.0148485 | 0.0001472 | 656178 | 724185 | 843268 | 952648 | 1075309 |
| | 39 | DAKSHIN MADHYA DHARMAPUR | 8342 | 0.0112852 | 0.0001119 | 498709 | 550397 | 640902 | 724033 | 817258 |
| | 40 | KAKAVA | 5550 | 0.0075081 | 0.0000744 | 331795 | 366183 | 426397 | 481705 | 543728 |
| | 41 | NO.1 DAKSHIN POKOWA | 8070 | 0.0109172 | 0.0001083 | 482448 | 532450 | 620005 | 700425 | 790611 |
| | 42 | NO.2 DAKSHIN POKOWA | 6842 | 0.0092559 | 0.0000918 | 409035 | 451428 | 525660 | 593843 | 670305 |
| | 43 | NO.3 DAKSHIN POKOWA | 6191 | 0.0083753 | 0.0000830 | 370116 | 408476 | 475644 | 537340 | 606527 |
| | 44 | NO.4 DAKSHIN POKOWA | 9974 | 0.0134929 | 0.0001338 | 596275 | 658074 | 766286 | 865681 | 977144 |
| | 45 | PACHIM KHETRI DHARMAPUR | 8687 | 0.0117519 | 0.0001165 | 519335 | 573159 | 667408 | 753977 | 851057 |
| | 46 | PANIGAON | 7599 | 0.0102800 | 0.0001019 | 454291 | 501374 | 583819 | 659546 | 744467 |
| | 47 | PUB KHETRI DHARMAPUR | 6091 | 0.0082400 | 0.0000817 | 364138 | 401878 | 467961 | 528661 | 596730 |
| | 48 | RUPIABATHAN | 7820 | 0.0105790 | 0.0001049 | 467503 | 515956 | 600798 | 678727 | 766118 |
| | 49 | UTTAR KHETRI DHARMAPUR | 7514 | 0.0101650 | 0.0001008 | 449209 | 495766 | 577288 | 652168 | 736140 |
| | | AP Sub-Total | 117963 | 0.1595818 | 0.0015824 | 7052177 | 7783077 | 9062903 | 10238450 | 11556728 |
| NALBARI | 6 | PUB NALBARI AP | | | | | | | | |
| | 50 | 1 NO. KHATA | 9096 | 0.0123052 | 0.0001220 | 543786 | 600145 | 698831 | 789476 | 891127 |
| | 51 | 2 NO. KHATA | 8346 | 0.0112906 | 0.0001120 | 498949 | 550660 | 641209 | 724381 | 817650 |
| | 52 | 3 NO. KHATA | 9990 | 0.0135146 | 0.0001340 | 597232 | 659130 | 767515 | 867069 | 978711 |
| | 53 | 4 NO. KHATA | 20011 | 0.0270711 | 0.0002684 | 1196317 | 1320305 | 1537412 | 1736830 | 1960459 |
| | 54 | DAKSHIN BAHJANI | 16226 | 0.0219507 | 0.0002177 | 970038 | 1070575 | 1246617 | 1408315 | 1589646 |
| | 55 | MADHYA BAHJANI | 9737 | 0.0131723 | 0.0001306 | 582107 | 642437 | 748078 | 845111 | 953925 |
| | 56 | PASCHIM BATAHGILA | 19964 | 0.0270075 | 0.0002678 | 1193507 | 1317204 | 1533801 | 1732750 | 1955855 |
| | 57 | PUB BAHJANI | 11059 | 0.0149607 | 0.0001483 | 661140 | 729661 | 849645 | 959852 | 1083440 |
| | 58 | PUB BATAHGILA | 14084 | 0.0190530 | 0.0001889 | 841983 | 929248 | 1082050 | 1222403 | 1379797 |
| | 59 | UTTAR BAHJANI | 10674 | 0.0144399 | 0.0001432 | 638123 | 704259 | 820066 | 926436 | 1045722 |
| | | AP Sub-Total | 129187 | 0.1747657 | 0.0017329 | 7723181 | 8523625 | 9925224 | 11212623 | 12656333 |
| NALBARI | 7 | TIHU AP | | | | | | | | |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|------------------|----------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 60 | JALKHANA BHATUAKHANA | 9723 | 0.0131534 | 0.0001304 | 581270 | 641513 | 747002 | 843896 | 952553 |
| | 61 | MAKHIBAHA | 8789 | 0.0118899 | 0.0001179 | 525432 | 579889 | 675244 | 762830 | 861050 |
| | 62 | MATHURAPUR | 12628 | 0.0170833 | 0.0001694 | 754939 | 833182 | 970188 | 1096031 | 1237154 |
| | 63 | NATHKUCHI | 13186 | 0.0178382 | 0.0001769 | 788298 | 869999 | 1013059 | 1144462 | 1291820 |
| | 64 | PACHIM NAMBARBHAG | 12807 | 0.0173255 | 0.0001718 | 765640 | 844993 | 983941 | 1111567 | 1254690 |
| | 65 | PUB NAMBARBHAG | 20525 | 0.0277665 | 0.0002753 | 1227045 | 1354218 | 1576902 | 1781442 | 2010816 |
| | | AP Sub-Total | 77658 | 0.1050567 | 0.0010417 | 4642625 | 5123794 | 5966336 | 6740228 | 7608084 |
| | | NALBARI ZP | 739201 | 1.0000000 | 0.0099158 | 44191622 | 48771717 | 56791593 | 64158020 | 72418850 |
| SIVASAGAR | 1 | AMGURI AP | | | | | | | | |
| | 1 | AMGURI | 10691 | 0.0171307 | 0.0001381 | 615525 | 679319 | 791025 | 893628 | 1008690 |
| | 2 | BHUYANHAT | 9097 | 0.0145765 | 0.0001175 | 523752 | 578035 | 673085 | 760391 | 858297 |
| | 3 | BORAHIBARI | 5346 | 0.0085661 | 0.0000691 | 307791 | 339691 | 395549 | 446856 | 504392 |
| | 4 | BORBAM | 3753 | 0.0060136 | 0.0000485 | 216076 | 238470 | 277684 | 313702 | 354093 |
| | 5 | BORCHILLA | 10198 | 0.0163407 | 0.0001317 | 587141 | 647994 | 754548 | 852420 | 962175 |
| | 6 | BORUAALI | 8136 | 0.0130367 | 0.0001051 | 468423 | 516972 | 601981 | 680064 | 767627 |
| | 7 | LALIMCHAPRI | 5942 | 0.0095211 | 0.0000768 | 342106 | 377562 | 439647 | 496674 | 560624 |
| | 8 | NAMTIALI | 8324 | 0.0133379 | 0.0001075 | 479247 | 528917 | 615891 | 695778 | 785365 |
| | 9 | NAMTIDOLE | 4749 | 0.0076095 | 0.0000614 | 273420 | 301757 | 351377 | 396955 | 448065 |
| | 10 | PENGERA | 8820 | 0.0141327 | 0.0001139 | 507804 | 560434 | 652590 | 737237 | 832162 |
| | | AP Sub-Total | 75056 | 0.1202655 | 0.0009696 | 4321286 | 4769151 | 5553376 | 6273704 | 7081491 |
| SIVASAGAR | 2 | DEMOW AP | | | | | | | | |
| | 11 | ATHABARI | 11542 | 0.0184942 | 0.0001491 | 664521 | 733393 | 853990 | 964761 | 1088981 |
| | 12 | BAKHAR BEGENA | 6346 | 0.0101685 | 0.0000820 | 365366 | 403233 | 469539 | 530443 | 598741 |
| | 13 | BORBAM | 6876 | 0.0110177 | 0.0000888 | 395880 | 436910 | 508754 | 574744 | 648747 |
| | 14 | DEMOW | 3197 | 0.0051227 | 0.0000413 | 184065 | 203141 | 236545 | 267228 | 301635 |
| | 15 | GOHAIN PUKHURI | 6834 | 0.0109504 | 0.0000883 | 393462 | 434241 | 505646 | 571233 | 644784 |
| | 16 | KHORAHAAT | 8665 | 0.0138843 | 0.0001119 | 498880 | 550585 | 641121 | 724281 | 817538 |
| | 17 | MOHARANI | 4036 | 0.0064671 | 0.0000521 | 232369 | 256452 | 298623 | 337357 | 380794 |
| | 18 | NAHAT | 5893 | 0.0094426 | 0.0000761 | 339285 | 374449 | 436022 | 492578 | 556001 |
| | 19 | NANGALAMORA | 5916 | 0.0094795 | 0.0000764 | 340609 | 375910 | 437723 | 494501 | 558171 |
| | 20 | NEMUGURI | 5976 | 0.0095756 | 0.0000772 | 344063 | 379722 | 442163 | 499516 | 563832 |
| | 21 | NITAI PUKHURI | 8715 | 0.0139644 | 0.0001126 | 501759 | 553762 | 644821 | 728460 | 822255 |
| | 22 | PACHIM PANIDEHING | 7161 | 0.0114744 | 0.0000925 | 412289 | 455019 | 529841 | 598566 | 675636 |
| | 23 | PALENGI | 10550 | 0.0169047 | 0.0001363 | 607407 | 670360 | 780592 | 881843 | 995386 |
| | 24 | PANIDEHING | 8715 | 0.0139644 | 0.0001126 | 501759 | 553762 | 644821 | 728460 | 822255 |
| | 25 | PARIJAT | 8006 | 0.0128284 | 0.0001034 | 460939 | 508711 | 592362 | 669197 | 755362 |
| | 26 | RAJABARI | 6005 | 0.0096221 | 0.0000776 | 345733 | 381565 | 444309 | 501940 | 566568 |
| | 27 | RUPJYOTI | 7888 | 0.0126393 | 0.0001019 | 454145 | 501213 | 583631 | 659334 | 744228 |
| | 28 | SARAGUWA | 6589 | 0.0105578 | 0.0000851 | 379356 | 418673 | 487519 | 550755 | 621668 |
| | 29 | SUKAN PUKHURI | 7926 | 0.0127002 | 0.0001024 | 456333 | 503628 | 586443 | 662510 | 747814 |
| | 30 | THOWRADOLE | 5754 | 0.0092199 | 0.0000743 | 331282 | 365616 | 425737 | 480959 | 542887 |
| | | AP Sub-Total | 142590 | 0.2284781 | 0.0018421 | 8209499 | 9060345 | 10550202 | 11918667 | 13453285 |
| SIVASAGAR | 3 | GAURISAGAR AP | | | | | | | | |
| | 31 | BARUAPUKHURI | 9329 | 0.0149483 | 0.0001205 | 537109 | 592776 | 690251 | 779783 | 880186 |
| | 32 | CHARING | 4866 | 0.0077970 | 0.0000629 | 280156 | 309192 | 360034 | 406734 | 459104 |
| | 33 | DEORAJA | 6661 | 0.0106732 | 0.0000861 | 383501 | 423248 | 492846 | 556773 | 628462 |
| | 34 | DIKHOWMUKH | 6483 | 0.0103880 | 0.0000838 | 373253 | 411938 | 479676 | 541894 | 611667 |
| | 35 | DIKSU | 8020 | 0.0128508 | 0.0001036 | 461745 | 509601 | 593398 | 670368 | 756682 |
| | 36 | HAFALUTING | 4145 | 0.0066417 | 0.0000535 | 238645 | 263378 | 306688 | 346468 | 391078 |
| | 37 | HATIGHULI | 7147 | 0.0114519 | 0.0000923 | 411482 | 454129 | 528805 | 597396 | 674315 |
| | 38 | KAWAIMARI | 7355 | 0.0117852 | 0.0000950 | 423458 | 467346 | 544195 | 614782 | 693940 |
| | 39 | KHANAMUKH | 9272 | 0.0148569 | 0.0001198 | 533828 | 589154 | 686033 | 775018 | 874808 |
| | 40 | MOGORAHAT | 5571 | 0.0089267 | 0.0000720 | 320746 | 353988 | 412197 | 465663 | 525621 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|------------------|----------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 41 | MORABAZAR | 5508 | 0.0088257 | 0.0000712 | 317118 | 349985 | 407536 | 460397 | 519677 |
| | 42 | MUMAI TAMULI | 6809 | 0.0109104 | 0.0000880 | 392022 | 432652 | 503796 | 569144 | 642425 |
| | 43 | RANGPUR | 13392 | 0.0214586 | 0.0001730 | 771033 | 850944 | 990871 | 1119397 | 1263528 |
| | 44 | RUDRASAGAR | 15821 | 0.0253507 | 0.0002044 | 910881 | 1005286 | 1170592 | 1322430 | 1492702 |
| | 45 | SALAGURI | 10042 | 0.0160907 | 0.0001297 | 578160 | 638081 | 743005 | 839380 | 947457 |
| | | AP Sub-Total | 120421 | 0.1929558 | 0.0015557 | 6933137 | 7651700 | 8909923 | 10065627 | 11361652 |
| SIVASAGAR | 4 | NAZIRA AP | | | | | | | | |
| | 46 | BANTUNG | 8569 | 0.0137305 | 0.0001107 | 493353 | 544485 | 634018 | 716257 | 808480 |
| | 47 | BIHUBOR | 10715 | 0.0171691 | 0.0001384 | 616907 | 680844 | 792800 | 895634 | 1010954 |
| | 48 | BORBORUAH | 5447 | 0.0087280 | 0.0000704 | 313606 | 346109 | 403022 | 455298 | 513921 |
| | 49 | BORPHUKON | 11622 | 0.0186224 | 0.0001501 | 669127 | 738476 | 859909 | 971448 | 1096529 |
| | 50 | DULAKAKHARIA | 7163 | 0.0114776 | 0.0000925 | 412404 | 455146 | 529989 | 598733 | 675825 |
| | 51 | GALEKY | 6999 | 0.0112148 | 0.0000904 | 402962 | 444725 | 517854 | 585025 | 660352 |
| | 52 | JOYMOTI | 7044 | 0.0112869 | 0.0000910 | 405552 | 447584 | 521184 | 588787 | 664597 |
| | 53 | KHATKHATI | 7355 | 0.0117852 | 0.0000950 | 423458 | 467346 | 544195 | 614782 | 693940 |
| | 54 | LENGIBOR | 11222 | 0.0179815 | 0.0001450 | 646097 | 713060 | 830313 | 938013 | 1058789 |
| | 55 | MAKIPUR | 13067 | 0.0209378 | 0.0001688 | 752322 | 830293 | 966824 | 1092231 | 1232864 |
| | 56 | NA-PAM BARUATI | 8843 | 0.0141695 | 0.0001142 | 509128 | 561895 | 654292 | 739160 | 834332 |
| | 57 | NA-PUKHURI | 10858 | 0.0173982 | 0.0001403 | 625140 | 689931 | 803381 | 907587 | 1024446 |
| | 58 | NAZIRA | 6068 | 0.0097230 | 0.0000784 | 349360 | 385568 | 448970 | 507206 | 572512 |
| | 59 | PEOLI PHUKON | 5500 | 0.0088129 | 0.0000711 | 316658 | 349477 | 406944 | 459728 | 518922 |
| | 60 | PHULPANI BARUAH | 7166 | 0.0114824 | 0.0000926 | 412576 | 455337 | 530211 | 598984 | 676108 |
| | 61 | RAHDOIPHUKHURI | 6178 | 0.0098993 | 0.0000798 | 355693 | 392558 | 457109 | 516400 | 582891 |
| | 62 | RAJABHETA | 8240 | 0.0132033 | 0.0001064 | 474411 | 523580 | 609676 | 688757 | 777439 |
| | 63 | RAMONI | 6051 | 0.0096958 | 0.0000782 | 348381 | 384488 | 447712 | 505785 | 570908 |
| | 64 | SIMOLUGURI | 3501 | 0.0056098 | 0.0000452 | 201567 | 222458 | 259038 | 292638 | 330317 |
| | 65 | SUKAFA | 8078 | 0.0129437 | 0.0001044 | 465084 | 513286 | 597689 | 675216 | 762155 |
| | | AP Sub-Total | 159686 | 0.2558718 | 0.0020629 | 9193787 | 10146646 | 11815131 | 13347669 | 15066283 |
| SIVASAGAR | 5 | SIVASAGAR AP | | | | | | | | |
| | 66 | BANMUKH | 6146 | 0.0098480 | 0.0000794 | 353851 | 390524 | 454741 | 513726 | 579872 |
| | 67 | BETBARI | 7952 | 0.0127418 | 0.0001027 | 457830 | 505280 | 588367 | 664684 | 750267 |
| | 68 | CHAULKARA | 3766 | 0.0060344 | 0.0000487 | 216824 | 239296 | 278645 | 314789 | 355320 |
| | 69 | CHEREKAPAR | 9494 | 0.0152126 | 0.0001226 | 546609 | 603261 | 702459 | 793575 | 895753 |
| | 70 | DESANG DHAI ALI | 8905 | 0.0142689 | 0.0001150 | 512698 | 565835 | 658879 | 744342 | 840182 |
| | 71 | DESANGMUKH | 10197 | 0.0163391 | 0.0001317 | 587084 | 647930 | 754474 | 852336 | 962081 |
| | 72 | DESANGPAR | 8858 | 0.0141936 | 0.0001144 | 509992 | 562848 | 655401 | 740413 | 835747 |
| | 73 | GARHGAON | 7328 | 0.0117420 | 0.0000947 | 421903 | 465630 | 542197 | 612525 | 691393 |
| | 74 | HAHCHARA | 8737 | 0.0139997 | 0.0001129 | 503025 | 555160 | 646449 | 730299 | 824331 |
| | 75 | KHELUA | 7425 | 0.0118974 | 0.0000959 | 427488 | 471794 | 549374 | 620633 | 700544 |
| | 76 | KONWARPUR | 6465 | 0.0103591 | 0.0000835 | 372217 | 410794 | 478344 | 540390 | 609969 |
| | 77 | LACHIT | 6649 | 0.0106540 | 0.0000859 | 382811 | 422486 | 491958 | 555770 | 627329 |
| | 78 | LAKWA | 6275 | 0.0100547 | 0.0000811 | 361278 | 398721 | 464286 | 524508 | 592043 |
| | 79 | NAGAR MAHAL | 9698 | 0.0155395 | 0.0001253 | 558354 | 616223 | 717553 | 810626 | 915001 |
| | 80 | PANBECHA | 5480 | 0.0087808 | 0.0000708 | 315506 | 348206 | 405464 | 458057 | 517035 |
| | 81 | SANTIPUR | 4961 | 0.0079492 | 0.0000641 | 285625 | 315228 | 367063 | 414675 | 468068 |
| | 82 | SILAKUTI | 7997 | 0.0128139 | 0.0001033 | 460421 | 508139 | 591696 | 668445 | 754512 |
| | | AP Sub-Total | 126333 | 0.2024288 | 0.0016320 | 7273516 | 8027356 | 9347350 | 10559793 | 11919446 |
| | | SIVSAGAR ZP | 624086 | 1 | 0.0080623 | 35931224.9 | 39655198.5 | 46175981.7 | 52165459.8 | 58882156.8 |
| SONITPUR | 1 | BALIPARA AP | | | | | | | | |
| | 1 | BALIPARA | 11773 | 0.0109829 | 0.0001498 | 667560 | 736747 | 857896 | 969173 | 1093962 |
| | 2 | BALIPUKHURI | 10397 | 0.0096992 | 0.0001323 | 589537 | 650638 | 757627 | 855899 | 966102 |
| | 3 | BHALUKMARI | 16267 | 0.0151752 | 0.0002070 | 922382 | 1017979 | 1185372 | 1339127 | 1511550 |
| | 4 | BINDUKURI | 9315 | 0.0086898 | 0.0001185 | 528185 | 582927 | 678782 | 766827 | 865561 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|-----------------|----------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 5 | CHARIDUAR | 16844 | 0.0157135 | 0.0002143 | 955099 | 1054087 | 1227418 | 1386627 | 1565165 |
| | 6 | CHILLONI | 17643 | 0.0164589 | 0.0002245 | 1000405 | 1104088 | 1285641 | 1452402 | 1639409 |
| | 7 | DEKARGAON** | 14186 | 0.0132339 | 0.0001805 | 804384 | 887751 | 1033731 | 1167816 | 1318181 |
| | 8 | GHORAMARI | 9914 | 0.0092486 | 0.0001261 | 562150 | 620412 | 722431 | 816137 | 921221 |
| | 9 | GORMARA | 28293 | 0.0263941 | 0.0003600 | 1604288 | 1770559 | 2061704 | 2329128 | 2629020 |
| | 10 | HALLESWAR | 11195 | 0.0104437 | 0.0001424 | 634786 | 700576 | 815777 | 921591 | 1040253 |
| | 11 | LOKHRA | 9741 | 0.0090872 | 0.0001239 | 552340 | 609586 | 709824 | 801896 | 905146 |
| | 12 | MANSIRI | 9884 | 0.0092206 | 0.0001258 | 560449 | 618535 | 720245 | 813668 | 918433 |
| | 13 | NAPAM | 28332 | 0.0264305 | 0.0003605 | 1606499 | 1772999 | 2064546 | 2332338 | 2632644 |
| | 14 | NIZ-GOROIMARI | 16134 | 0.0150512 | 0.0002053 | 914840 | 1009656 | 1175681 | 1328178 | 1499191 |
| | 15 | RONGAJAN | 17234 | 0.0160773 | 0.0002193 | 977213 | 1078493 | 1255838 | 1418732 | 1601404 |
| | 16 | SAMDHARA | 11646 | 0.0108644 | 0.0001482 | 660359 | 728800 | 848641 | 958718 | 1082161 |
| | 17 | SINGHITOLI | 11150 | 0.0104017 | 0.0001419 | 632234 | 697760 | 812498 | 917887 | 1036072 |
| | 18 | UDMARI | 10950 | 0.0102151 | 0.0001393 | 620894 | 685244 | 797924 | 901423 | 1017487 |
| | | AP Sub-Total | 260898 | 0.2433879 | 0.0033194 | 14793605 | 16326839 | 19011576 | 21477564 | 24242963 |
| SONITPUR | 2 | BIHAGURI AP | | | | | | | | |
| | 19 | BAHBARI | 11793 | 0.0110015 | 0.0001500 | 668694 | 737999 | 859353 | 970820 | 1095820 |
| | 20 | BANDARMARI | 10832 | 0.0101050 | 0.0001378 | 614203 | 677860 | 789325 | 891709 | 1006523 |
| | 21 | BORGAON | 18884 | 0.0176166 | 0.0002403 | 1070773 | 1181749 | 1376073 | 1554563 | 1754725 |
| | 22 | NO.1 BIHAGURI | 10246 | 0.0095583 | 0.0001304 | 580975 | 641188 | 746624 | 843468 | 952071 |
| | 23 | NO.2 BIHAGURI | 9325 | 0.0086992 | 0.0001186 | 528752 | 583553 | 679511 | 767650 | 866490 |
| | 24 | PACHIM BORGAON | 8188 | 0.0076385 | 0.0001042 | 464281 | 512400 | 596658 | 674050 | 760839 |
| | 25 | PUB-BORGAON | 7060 | 0.0065862 | 0.0000898 | 400321 | 441811 | 514461 | 581191 | 656024 |
| | 26 | PUTHIMARI | 6532 | 0.0060936 | 0.0000831 | 370382 | 408769 | 475985 | 537725 | 606961 |
| | 27 | TUMUKIGAON | 8279 | 0.0077234 | 0.0001053 | 469441 | 518095 | 603289 | 681541 | 769295 |
| | | AP Sub-Total | 91139 | 0.0850222 | 0.0011596 | 5167822 | 5703424 | 6641278 | 7502717 | 8468748 |
| SONITPUR | 3 | BORCHOLA AP | | | | | | | | |
| | 28 | BORBHAGIA BELSIRI | 11743 | 0.0109549 | 0.0001494 | 665859 | 734870 | 855710 | 966704 | 1091174 |
| | 29 | DAKSHIN SINGRI | 14324 | 0.0133627 | 0.0001822 | 812209 | 896387 | 1043787 | 1179176 | 1331004 |
| | 30 | DHOLAGURI | 11927 | 0.0111265 | 0.0001517 | 676292 | 746384 | 869118 | 981851 | 1108272 |
| | 31 | DOOMDOOMA | 9059 | 0.0084510 | 0.0001153 | 513669 | 566907 | 660127 | 745752 | 841773 |
| | 32 | GUPTESWAR | 15419 | 0.0143842 | 0.0001962 | 874298 | 964912 | 1123579 | 1269318 | 1432752 |
| | 33 | NATUN SIRAJULI | 10832 | 0.0101050 | 0.0001378 | 614203 | 677860 | 789325 | 891709 | 1006523 |
| | 34 | NATUNPAM | 10824 | 0.0100976 | 0.0001377 | 613749 | 677359 | 788742 | 891050 | 1005779 |
| | 35 | NIZ-BORCHOLA | 9709 | 0.0090574 | 0.0001235 | 550526 | 607583 | 707493 | 799261 | 902172 |
| | 36 | PALASHBASTI | 16086 | 0.0150064 | 0.0002047 | 912119 | 1006652 | 1172183 | 1324227 | 1494731 |
| | 37 | PIRAKATA | 12805 | 0.0119456 | 0.0001629 | 726077 | 801329 | 933097 | 1054129 | 1189856 |
| | 38 | SIRAJULI | 15667 | 0.0146155 | 0.0001993 | 888360 | 980431 | 1141651 | 1289734 | 1455797 |
| | | AP Sub-Total | 138395 | 0.1291067 | 0.0017608 | 7847362 | 8660676 | 10084811 | 11392910 | 12859834 |
| SONITPUR | 4 | DHEKIAJULI AP | | | | | | | | |
| | 39 | AMIYAPUR | 7146 | 0.0066664 | 0.0000909 | 405197 | 447192 | 520727 | 588271 | 664015 |
| | 40 | BAHBERA | 16233 | 0.0151435 | 0.0002065 | 920454 | 1015851 | 1182895 | 1336328 | 1508390 |
| | 41 | BAMUNPUKHURI | 10196 | 0.0095117 | 0.0001297 | 578140 | 638060 | 742980 | 839352 | 947425 |
| | 42 | BATACHIPUR | 12732 | 0.0118775 | 0.0001620 | 721938 | 796761 | 927778 | 1048120 | 1183073 |
| | 43 | BHOTPARA | 14959 | 0.0139550 | 0.0001903 | 848215 | 936125 | 1090059 | 1231450 | 1390009 |
| | 44 | GARHMARA | 13850 | 0.0129205 | 0.0001762 | 785332 | 866725 | 1009246 | 1140155 | 1286959 |
| | 45 | GARUBANDHA | 12993 | 0.0121210 | 0.0001653 | 736737 | 813094 | 946797 | 1069606 | 1207326 |
| | 46 | JIAGABHARU | 9200 | 0.0085825 | 0.0001171 | 521664 | 575730 | 670402 | 757360 | 854875 |
| | 47 | KEHERUKHANDA | 14600 | 0.0136201 | 0.0001858 | 827859 | 913659 | 1063899 | 1201897 | 1356650 |
| | 48 | MAZ-ROWMARI | 11761 | 0.0109717 | 0.0001496 | 666880 | 735996 | 857021 | 968185 | 1092847 |
| | 49 | MISSAMARI | 15704 | 0.0146500 | 0.0001998 | 890458 | 982747 | 1144347 | 1292780 | 1459235 |
| | 50 | MIZIBARI | 15444 | 0.0144075 | 0.0001965 | 875716 | 966476 | 1125401 | 1271376 | 1435075 |
| | 51 | NAHARBARI | 11625 | 0.0108448 | 0.0001479 | 659168 | 727485 | 847111 | 956990 | 1080209 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|--------------------------------|----------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 52 | PANBARI | 14040 | 0.0130977 | 0.0001786 | 796105 | 878615 | 1023092 | 1155797 | 1304614 |
| | 53 | RAKSHYASMARI | 12033 | 0.0112254 | 0.0001531 | 682303 | 753018 | 876842 | 990577 | 1118121 |
| | 54 | SENIMARI | 12374 | 0.0115435 | 0.0001574 | 701638 | 774357 | 901690 | 1018649 | 1149807 |
| | 55 | SOPAI | 10214 | 0.0095285 | 0.0001300 | 579161 | 639186 | 744292 | 840834 | 949097 |
| | 56 | THELAMARA | 14800 | 0.0138067 | 0.0001883 | 839199 | 926175 | 1078473 | 1218361 | 1375234 |
| | | AP Sub-Total | 229904 | 0.2144741 | 0.0029251 | 13036163 | 14387254 | 16753051 | 18926086 | 21362962 |
| SONITPUR | 5 | GABHARU AP | | | | | | | | |
| | 57 | BESSERIA | 9194 | 0.0085769 | 0.0001170 | 521324 | 575355 | 669965 | 756866 | 854318 |
| | 58 | BHOMORAGURI | 16816 | 0.0156874 | 0.0002140 | 953512 | 1052335 | 1225378 | 1384322 | 1562563 |
| | 59 | DOLABARI* | 24045 | 0.0224312 | 0.0003059 | 1363415 | 1504722 | 1752154 | 1979425 | 2234291 |
| | 60 | MAZGAON** | 33517 | 0.0312675 | 0.0004264 | 1900502 | 2097474 | 2442376 | 2759176 | 3114441 |
| | 61 | PANCHMILE | 14792 | 0.0137992 | 0.0001882 | 838745 | 925674 | 1077890 | 1217702 | 1374491 |
| | 62 | PARBATIA** | 11375 | 0.0106116 | 0.0001447 | 644993 | 711841 | 828894 | 936409 | 1056979 |
| | 63 | RAJGARH | 14335 | 0.0133729 | 0.0001824 | 812832 | 897076 | 1044588 | 1180081 | 1332026 |
| | 64 | USHAPUR* | 23505 | 0.0219275 | 0.0002991 | 1332796 | 1470929 | 1712804 | 1934971 | 2184114 |
| | | AP Sub-Total | 147579 | 0.1376743 | 0.0018776 | 8368119 | 9235405 | 10754047 | 12148953 | 13713222 |
| SONITPUR | 6 | NADUAR AP | | | | | | | | |
| | 65 | DAKSHIN MURHADOR | 11196 | 0.0104446 | 0.0001424 | 634843 | 700639 | 815850 | 921674 | 1040346 |
| | 66 | DAKSHIN SILABANDHA | 15149 | 0.0141323 | 0.0001927 | 858988 | 948015 | 1103904 | 1247091 | 1407664 |
| | 67 | MADHYA SILABANDHA | 5204 | 0.0048547 | 0.0000662 | 295081 | 325663 | 379214 | 428402 | 483562 |
| | 68 | PACHIM BORBHOZIA | 4014 | 0.0037446 | 0.0000511 | 227604 | 251194 | 292499 | 330439 | 372986 |
| | 69 | PACHIM MURHADOR | 8866 | 0.0082710 | 0.0001128 | 502726 | 554829 | 646063 | 729864 | 823840 |
| | 70 | PUB-BORBHOZIA | 10074 | 0.0093979 | 0.0001282 | 571222 | 630425 | 734090 | 829309 | 936088 |
| | 71 | PUB-MURHADOR | 8141 | 0.0075946 | 0.0001036 | 461616 | 509459 | 593233 | 670181 | 756472 |
| | 72 | UTTAR BORBHOZIA | 10048 | 0.0093736 | 0.0001278 | 569748 | 628798 | 732195 | 827168 | 933673 |
| | 73 | UTTAR CHILLABANDHA | 22024 | 0.0205459 | 0.0002802 | 1248819 | 1378249 | 1604884 | 1813053 | 2046497 |
| | 74 | UTTAR MURHADOR | 9900 | 0.0092356 | 0.0001260 | 561356 | 619536 | 721411 | 814985 | 919920 |
| | | AP Sub-Total | 104616 | 0.0975947 | 0.0013310 | 5932003 | 6546806 | 7623343 | 8612166 | 9721047 |
| SONITPUR | 7 | RANGAPARA AP | | | | | | | | |
| | 75 | BORJULI | 11584 | 0.0108065 | 0.0001474 | 656843 | 724920 | 844123 | 953614 | 1076400 |
| | 76 | HATIBARI | 11110 | 0.0103644 | 0.0001414 | 629966 | 695257 | 809583 | 914594 | 1032355 |
| | 77 | NAHARANI | 12205 | 0.0113859 | 0.0001553 | 692056 | 763782 | 889376 | 1004736 | 1134104 |
| | 78 | NAMANIGAON | 16398 | 0.0152975 | 0.0002086 | 929810 | 1026177 | 1194918 | 1349911 | 1523722 |
| | 79 | PHULABARI | 14083 | 0.0131378 | 0.0001792 | 798543 | 881306 | 1026225 | 1159336 | 1308610 |
| | 80 | PHULAGURI | 10250 | 0.0095621 | 0.0001304 | 581202 | 641439 | 746915 | 843797 | 952443 |
| | 81 | SONAJULI | 13238 | 0.0123495 | 0.0001684 | 750630 | 828426 | 964650 | 1089775 | 1230091 |
| | 82 | THAKURBARI | 10544 | 0.0098363 | 0.0001342 | 597873 | 659837 | 768339 | 868000 | 979761 |
| | | AP Sub-Total | 99412 | 0.0927400 | 0.0012648 | 5636923 | 6221143 | 7244129 | 8183764 | 9237485 |
| | | SONITPUR ZP | 1071943 | 1.00000 | 0.0136383 | 60781996 | 67081546 | 78112236 | 88244160 | 99606262 |
| SOUTH SALMARA MANKACHAR | 1 | FEKAMARI AP | | | | | | | | |
| | 1 | BHURAKATA | 12306 | 0.0309797 | 0.0002084 | 928846 | 1025113 | 1193679 | 1348511 | 1522142 |
| | 2 | BORAIRALGA | 6191 | 0.0155855 | 0.0001049 | 467291 | 515722 | 600526 | 678420 | 765771 |
| | 3 | FEKAMARI | 15550 | 0.0391463 | 0.0002634 | 1173700 | 1295344 | 1508346 | 1703994 | 1923396 |
| | 4 | FULERCHAR | 18370 | 0.0462455 | 0.0003111 | 1386551 | 1530255 | 1781886 | 2013014 | 2272205 |
| | 5 | GOTABARI KHOPATIA | 14692 | 0.0369863 | 0.0002488 | 1108939 | 1223871 | 1425121 | 1609973 | 1817269 |
| | 6 | HAZIRHAT | 16356 | 0.0411753 | 0.0002770 | 1234536 | 1362485 | 1586528 | 1792317 | 2023091 |
| | 7 | KANAIMARA | 9946 | 0.0250385 | 0.0001684 | 750715 | 828520 | 964760 | 1089899 | 1230231 |
| | 8 | KATHALBARI | 6766 | 0.0170330 | 0.0001146 | 510691 | 563620 | 656300 | 741429 | 836894 |
| | 9 | KUKURMARA | 11775 | 0.0296429 | 0.0001994 | 888766 | 980879 | 1142172 | 1290323 | 1456462 |
| | 10 | MALIRALGA | 13459 | 0.0338823 | 0.0002279 | 1015873 | 1121160 | 1305520 | 1474859 | 1664758 |
| | 11 | MANULLAPARA | 13468 | 0.0339050 | 0.0002281 | 1016552 | 1121909 | 1306393 | 1475845 | 1665871 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|--------------------------------|----------|-------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 12 | MOLAKHOWA | 14938 | 0.0376056 | 0.0002530 | 1127506 | 1244363 | 1448983 | 1636930 | 1847697 |
| | 13 | PURANDIARA | 8528 | 0.0214688 | 0.0001444 | 643686 | 710398 | 827214 | 934512 | 1054837 |
| | 14 | SUKHCHAR | 5813 | 0.0146339 | 0.0000984 | 438760 | 484234 | 563860 | 636998 | 719016 |
| | | AP Sub-Total | 168158 | 0.42 | 0.00 | 12692411 | 14007874 | 16311288 | 18427022 | 20799640 |
| SOUTH SALMARA MANKACHAR | 2 | MANKACHAR AP | | | | | | | | |
| | 15 | BAGAPARA | 13325 | 0.0335450 | 0.0002257 | 1005759 | 1109997 | 1292522 | 1460175 | 1648183 |
| | 16 | BENGERBHITA | 7449 | 0.0187525 | 0.0001262 | 562244 | 620516 | 722551 | 816273 | 921375 |
| | 17 | DHANUA | 13706 | 0.0345041 | 0.0002321 | 1034516 | 1141735 | 1329479 | 1501925 | 1695310 |
| | 18 | JHAGRARCHAR | 6285 | 0.0158221 | 0.0001064 | 474386 | 523552 | 609644 | 688720 | 777398 |
| | 19 | JHALORCHAR NAYAGAON | 10276 | 0.0258693 | 0.0001740 | 775623 | 856010 | 996770 | 1126060 | 1271049 |
| | 20 | JHAWDANGA | 12389 | 0.0311886 | 0.0002098 | 935110 | 1032027 | 1201730 | 1357606 | 1532408 |
| | 21 | KAKRIPARA | 13038 | 0.0328225 | 0.0002208 | 984096 | 1086090 | 1264683 | 1428725 | 1612684 |
| | 22 | KALAPANI | 15706 | 0.0395390 | 0.0002660 | 1185474 | 1308339 | 1523478 | 1721089 | 1942692 |
| | 23 | KUCHNIMARA JORDANGA | 15567 | 0.0391891 | 0.0002636 | 1174983 | 1296760 | 1509995 | 1705857 | 1925499 |
| | 24 | MANKACHAR BAZAR* | 8590 | 0.0216249 | 0.0001455 | 648365 | 715563 | 833228 | 941306 | 1062506 |
| | 25 | MANKACHAR EAST | 15687 | 0.0394912 | 0.0002657 | 1184040 | 1306756 | 1521635 | 1719006 | 1940342 |
| | 26 | MANKACHAR WEST | 13988 | 0.0352140 | 0.0002369 | 1055801 | 1165226 | 1356833 | 1532827 | 1730190 |
| | 27 | PANKATA | 11206 | 0.0282105 | 0.0001898 | 845819 | 933481 | 1086979 | 1227971 | 1386082 |
| | 28 | PATHURIA | 9916 | 0.0249630 | 0.0001679 | 748451 | 826021 | 961850 | 1086611 | 1226520 |
| | 29 | THAKURANBARI | 10879 | 0.0273873 | 0.0001842 | 821137 | 906241 | 1055261 | 1192138 | 1345635 |
| | | AP Sub-Total | 178007 | 0.45 | 0.00 | 13435805 | 14828314 | 17266638 | 19506291 | 22017873 |
| SOUTH SALMARA MANKACHAR | 3 | SOUTH SALMARA AP | | | | | | | | |
| | 30 | BALADOBA | 6551 | 0.0164918 | 0.0001109 | 494463 | 545710 | 635446 | 717869 | 810300 |
| | 31 | DAKHIN SALMARA | 6868 | 0.0172898 | 0.0001163 | 518390 | 572117 | 666194 | 752606 | 849510 |
| | 32 | MONIRCHAR | 7111 | 0.0179016 | 0.0001204 | 536732 | 592360 | 689765 | 779235 | 879567 |
| | 33 | PATAKATA | 9751 | 0.0245476 | 0.0001651 | 735997 | 812276 | 945845 | 1068530 | 1206111 |
| | 34 | SEBOLTARY | 5563 | 0.0140046 | 0.0000942 | 419890 | 463408 | 539610 | 609602 | 688093 |
| | 35 | TUMNI | 15219 | 0.0383130 | 0.0002578 | 1148716 | 1267771 | 1476240 | 1667722 | 1882454 |
| | | AP Sub-Total | 51063 | 0.13 | 0.00 | 3854188 | 4253643 | 4953099 | 5595565 | 6316036 |
| | | S.S MANKACHAR ZP | 397228 | 1.00 | 0.01 | 29982404 | 33089831 | 38531025 | 43528877 | 49133549 |
| TINSUKIA | 1 | GUIJAN AP | | | | | | | | |
| | 1 | BARUAHOLA | 6046 | 0.0053456 | 0.0000708 | 315408 | 348098 | 405338 | 457914 | 516874 |
| | 2 | BORGURI*** | 19966 | 0.0176529 | 0.0002337 | 1041589 | 1149541 | 1338568 | 1512193 | 1706899 |
| | 3 | BOZALLTOLI*** | 16467 | 0.0145592 | 0.0001928 | 859052 | 948086 | 1103986 | 1247184 | 1407769 |
| | 4 | DIMARUGURI | 8575 | 0.0075816 | 0.0001004 | 447342 | 493705 | 574888 | 649457 | 733079 |
| | 5 | GATANG | 13284 | 0.0117450 | 0.0001555 | 693001 | 764825 | 890591 | 1006109 | 1135653 |
| | 6 | GUIJAN | 12402 | 0.0109652 | 0.0001452 | 646989 | 714044 | 831459 | 939308 | 1060251 |
| | 7 | KHAMTIGUWALI | 16554 | 0.0146362 | 0.0001938 | 863591 | 953095 | 1109819 | 1253774 | 1415206 |
| | 8 | PANITOLA | 18911 | 0.0167201 | 0.0002214 | 986551 | 1088799 | 1267838 | 1432289 | 1616707 |
| | | AP Sub-Total | 112205 | 0.0992057 | 0.0013134 | 5853523 | 6460192 | 7522487 | 8498228 | 9592439 |
| TINSUKIA | 2 | HAPJAN AP | | | | | | | | |
| | 9 | BAGHJAN | 15063 | 0.0133179 | 0.0001763 | 785808 | 867251 | 1009859 | 1140848 | 1287740 |
| | 10 | BANDARKHATI | 10182 | 0.0090024 | 0.0001192 | 531176 | 586228 | 682625 | 771168 | 870462 |
| | 11 | BAREKURIGAON | 11541 | 0.0102039 | 0.0001351 | 602072 | 664472 | 773736 | 874097 | 986644 |
| | 12 | BOGAPANI | 7645 | 0.0067593 | 0.0000895 | 398825 | 440160 | 512539 | 579020 | 653573 |
| | 13 | BORHAPJAN | 15859 | 0.0140217 | 0.0001856 | 827334 | 913080 | 1063225 | 1201135 | 1355791 |
| | 14 | DAISAJAN | 6299 | 0.0055692 | 0.0000737 | 328607 | 362664 | 422300 | 477076 | 538503 |
| | 15 | DOIDAM | 10271 | 0.0090811 | 0.0001202 | 535819 | 591352 | 688592 | 777909 | 878071 |
| | 16 | DOIMUKHIA | 11691 | 0.0103366 | 0.0001368 | 609897 | 673108 | 783792 | 885458 | 999467 |
| | 17 | HANSORA | 14010 | 0.0123869 | 0.0001640 | 730875 | 806624 | 939263 | 1061095 | 1197719 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|-----------------|----------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | 18 | HAPJAN | 18707 | 0.0165397 | 0.0002190 | 975909 | 1077054 | 1254161 | 1416838 | 1599267 |
| | 19 | HATIJAN | 14812 | 0.0130960 | 0.0001734 | 772714 | 852800 | 993031 | 1121837 | 1266282 |
| | 20 | KARDOIGURI | 18726 | 0.0165565 | 0.0002192 | 976900 | 1078148 | 1255435 | 1418277 | 1600891 |
| | 21 | PANIKHOWA | 10447 | 0.0092367 | 0.0001223 | 545000 | 601485 | 700391 | 791239 | 893117 |
| | 22 | SAMDANG | 11454 | 0.0101270 | 0.0001341 | 597534 | 659463 | 767903 | 867508 | 979206 |
| | 23 | TINGRAI | 12612 | 0.0111509 | 0.0001476 | 657944 | 726135 | 845538 | 955213 | 1078204 |
| | 24 | TIPUK | 10986 | 0.0097132 | 0.0001286 | 573119 | 632518 | 736527 | 832062 | 939196 |
| | | AP Sub-Total | 200305 | 0.1770990 | 0.0023447 | 10449534 | 11532542 | 13428918 | 15170781 | 17124134 |
| TINSUKIA | 3 | ITAKHULI AP | | | | | | | | |
| | 25 | BAPUJI | 13483 | 0.0119210 | 0.0001578 | 703383 | 776282 | 903932 | 1021181 | 1152666 |
| | 26 | BORDUBI-KUWARI-PATHAR | 15651 | 0.0138378 | 0.0001832 | 816483 | 901105 | 1049280 | 1185382 | 1338009 |
| | 27 | ITAKHULI CHARIALI | 7320 | 0.0064720 | 0.0000857 | 381871 | 421448 | 490750 | 554405 | 625789 |
| | 28 | KACHMARI | 11038 | 0.0097592 | 0.0001292 | 575832 | 635512 | 740013 | 836001 | 943642 |
| | 29 | LAIPULI | 18167 | 0.0160623 | 0.0002127 | 947738 | 1045963 | 1217958 | 1375940 | 1553102 |
| | 30 | LAKHIPATHAR | 10219 | 0.0090351 | 0.0001196 | 533106 | 588358 | 685106 | 773971 | 873625 |
| | 31 | LANGKACHI | 14977 | 0.0132419 | 0.0001753 | 781322 | 862299 | 1004093 | 1134334 | 1280388 |
| | 32 | RANGPURIA** | 27565 | 0.0243715 | 0.0003227 | 1438014 | 1587052 | 1848022 | 2087729 | 2356540 |
| | 33 | TENGAPANI | 16942 | 0.0149792 | 0.0001983 | 883832 | 975434 | 1135832 | 1283160 | 1448377 |
| | | AP Sub-Total | 135362 | 0.1196799 | 0.0015845 | 7061580 | 7793454 | 9074987 | 10252102 | 11572137 |
| TINSUKIA | 4 | KAKOPATHAR AP | | | | | | | | |
| | 34 | BIJULIBAN | 11242 | 0.0099396 | 0.0001316 | 586474 | 647257 | 753690 | 851451 | 961082 |
| | 35 | BORDUBI | 14945 | 0.0132136 | 0.0001749 | 779652 | 860457 | 1001948 | 1131910 | 1277652 |
| | 36 | BURIDIHING | 13789 | 0.0121915 | 0.0001614 | 719346 | 793900 | 924447 | 1044357 | 1178826 |
| | 37 | DIRAK | 9966 | 0.0088114 | 0.0001167 | 519907 | 573792 | 668144 | 754809 | 851996 |
| | 38 | DUWARMORA | 9079 | 0.0080272 | 0.0001063 | 473634 | 522723 | 608678 | 687629 | 776166 |
| | 39 | GABHARUBHETI | 18724 | 0.0165548 | 0.0002192 | 976796 | 1078033 | 1255301 | 1418126 | 1600720 |
| | 40 | KAILASHPUR | 15873 | 0.0140341 | 0.0001858 | 828064 | 913886 | 1064163 | 1202196 | 1356987 |
| | 41 | KAKAJAN | 19677 | 0.0173974 | 0.0002303 | 1026512 | 1132901 | 1319192 | 1490305 | 1682193 |
| | 42 | KAKOPATHAR | 18489 | 0.0163470 | 0.0002164 | 964536 | 1064502 | 1239546 | 1400327 | 1580630 |
| | 43 | KUMCHANG | 17398 | 0.0153824 | 0.0002037 | 907621 | 1001688 | 1166403 | 1317697 | 1487360 |
| | 44 | MAITHOAG | 8971 | 0.0079317 | 0.0001050 | 468000 | 516504 | 601437 | 679449 | 766933 |
| | 45 | MANKHOWA | 14887 | 0.0131623 | 0.0001743 | 776627 | 857118 | 998060 | 1127518 | 1272694 |
| | 46 | PURANIPUKHURI | 10356 | 0.0091562 | 0.0001212 | 540253 | 596246 | 694291 | 784347 | 885338 |
| | 47 | RANGAJAN | 17260 | 0.0152604 | 0.0002020 | 900422 | 993743 | 1157151 | 1307245 | 1475563 |
| | 48 | TONGNA | 12871 | 0.0113799 | 0.0001507 | 671456 | 741047 | 862902 | 974829 | 1100346 |
| | | AP Sub-Total | 213527 | 0.1887892 | 0.0024995 | 11139301 | 12293797 | 14315352 | 16172194 | 18254486 |
| TINSUKIA | 5 | MARGHERITA AP | | | | | | | | |
| | 49 | BHITORPOWAI | 9960 | 0.0088061 | 0.0001166 | 519594 | 573446 | 667742 | 754355 | 851483 |
| | 50 | BORBIL | 16027 | 0.0141702 | 0.0001876 | 836098 | 922753 | 1074488 | 1213859 | 1370153 |
| | 51 | BORGOLAI* | 12272 | 0.0108502 | 0.0001437 | 640207 | 706559 | 822744 | 929462 | 1049137 |
| | 52 | BRAHMAJAN | 15388 | 0.0136052 | 0.0001801 | 802763 | 885963 | 1031648 | 1165463 | 1315525 |
| | 53 | ENTHEM | 19364 | 0.0171206 | 0.0002267 | 1010183 | 1114880 | 1298208 | 1466598 | 1655434 |
| | 54 | GOLAI* | 25478 | 0.0225263 | 0.0002982 | 1329139 | 1466893 | 1708105 | 1929663 | 2178122 |
| | 55 | JAGUN | 25551 | 0.0225908 | 0.0002991 | 1332947 | 1471096 | 1712999 | 1935192 | 2184363 |
| | 56 | KETETONG | 10694 | 0.0094551 | 0.0001252 | 557886 | 615706 | 716951 | 809946 | 914233 |
| | 57 | KUMARPATTY | 19688 | 0.0174071 | 0.0002305 | 1027086 | 1133535 | 1319930 | 1491138 | 1683133 |
| | 58 | KUMSAI | 13844 | 0.0122401 | 0.0001621 | 722215 | 797067 | 928134 | 1048522 | 1183528 |
| | 59 | LEDO* | 14789 | 0.0130756 | 0.0001731 | 771514 | 851475 | 991489 | 1120095 | 1264316 |
| | 60 | LEDO COLLIERY | 8484 | 0.0075011 | 0.0000993 | 442594 | 488466 | 568787 | 642565 | 725300 |
| | 61 | LEKHAPANI | 22558 | 0.0199446 | 0.0002641 | 1176808 | 1298775 | 1512341 | 1708507 | 1928490 |
| | 62 | MAKUMPOTHAR | 15977 | 0.0141260 | 0.0001870 | 833490 | 919874 | 1071136 | 1210072 | 1365878 |
| | 63 | PAWOI | 10824 | 0.0095700 | 0.0001267 | 564668 | 623191 | 725666 | 819792 | 925347 |
| | 64 | SAMUKJAN | 10847 | 0.0095903 | 0.0001270 | 565868 | 624515 | 727208 | 821534 | 927313 |

| District Name | Sl. No. | Name of Gaon Panchayat | Total Population as per census 2011 | Share of Total Rural Population | Multiplying Factor | Projected Devolution (in Rupees) | | | | |
|-----------------|----------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| | | AP Sub-Total | 251745 | 0.2225795 | 0.0029468 | 13133062 | 14494195 | 16877577 | 19066765 | 21521754 |
| TINSUKIA | 6 | SADIYA AP | | | | | | | | |
| | 65 | AMARPUR | 11904 | 0.0105249 | 0.0001393 | 621009 | 685372 | 798072 | 901590 | 1017676 |
| | 66 | AMBIKAPUR | 11550 | 0.0102119 | 0.0001352 | 602542 | 664990 | 774339 | 874779 | 987413 |
| | 67 | BORJIYA | 9656 | 0.0085373 | 0.0001130 | 503735 | 555943 | 647361 | 731330 | 825494 |
| | 68 | BURABURI | 9826 | 0.0086876 | 0.0001150 | 512604 | 565731 | 658758 | 744206 | 840028 |
| | 69 | HOLLOWGAON | 8610 | 0.0076125 | 0.0001008 | 449167 | 495720 | 577235 | 652108 | 736071 |
| | 70 | KUNDIL | 8206 | 0.0072553 | 0.0000961 | 428092 | 472460 | 550150 | 621509 | 701533 |
| | 71 | NAGAON | 8639 | 0.0076381 | 0.0001011 | 450680 | 497390 | 579179 | 654304 | 738551 |
| | 72 | NA-SADIYA | 10996 | 0.0097221 | 0.0001287 | 573641 | 633094 | 737198 | 832819 | 940051 |
| | 73 | RAJGARH | 8559 | 0.0075674 | 0.0001002 | 446507 | 492784 | 573815 | 648245 | 731711 |
| | 74 | SHANTIPUR | 9417 | 0.0083260 | 0.0001102 | 491267 | 542183 | 631338 | 713229 | 805062 |
| | 75 | SUNPURA | 9345 | 0.0082624 | 0.0001094 | 487511 | 538037 | 626511 | 707775 | 798907 |
| | | AP Sub-Total | 106708 | 0.0943455 | 0.0012491 | 5566755 | 6143703 | 7153955 | 8081894 | 9122498 |
| TINSUKIA | 7 | SAIKHOWA AP | | | | | | | | |
| | 76 | ARAIMURIA | 8415 | 0.0074401 | 0.0000985 | 438995 | 484493 | 564161 | 637339 | 719401 |
| | 77 | DANGARI | 9859 | 0.0087168 | 0.0001154 | 514325 | 567631 | 660971 | 746705 | 842849 |
| | 78 | DHOLA DHADUNG | 9208 | 0.0081412 | 0.0001078 | 480364 | 530150 | 617326 | 697399 | 787195 |
| | 79 | GAKHIRBHETI | 7473 | 0.0066072 | 0.0000875 | 389852 | 430257 | 501008 | 565993 | 638869 |
| | 80 | HAHKHATI | 14404 | 0.0127352 | 0.0001686 | 751430 | 829309 | 965678 | 1090936 | 1231402 |
| | 81 | KHOHANG | 13910 | 0.0122985 | 0.0001628 | 725658 | 800867 | 932559 | 1053521 | 1189170 |
| | 82 | MEGELA | 9690 | 0.0085674 | 0.0001134 | 505509 | 557901 | 649640 | 733905 | 828401 |
| | 83 | NA-BARMURA | 7201 | 0.0063667 | 0.0000843 | 375663 | 414597 | 482772 | 545392 | 615616 |
| | 84 | SAIKHOWA | 13175 | 0.0116486 | 0.0001542 | 687315 | 758549 | 883283 | 997853 | 1126335 |
| | 85 | TALAP | 17847 | 0.0157794 | 0.0002089 | 931044 | 1027539 | 1196505 | 1351703 | 1525745 |
| | | AP Sub-Total | 111182 | 0.0983012 | 0.0013014 | 5800155 | 6401293 | 7453903 | 8420747 | 9504982 |
| | | TINSUKIA ZP | 1131034 | 1.0000000 | 0.01323937 | 59003910 | 65119176 | 75827180 | 85662710 | 96692431 |
| | | | | | | | | | | |
| | | GRAND TOTAL | 23717708 | 26.0000000 | 0.29177514 | 1300354267 | 1435125204 | 1671112937 | 1887872689 | 2130950558 |

NB: * Population of the Census Towns included in the GP.

** Population of the outgrowth included in the GP.

*** Population of the Census Towns and Outgrowth included in the GP.

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Statement showing the basic parameters of ULBs used for calculation of devolution indices

| Sl. No. | City/Town | Name of District | Total Population as per census 2011 | Total Area (in Sq. Km) | Per Capita Tax and Non-tax Collection for 2017-18 (in Rupees) | Total Road Length (KM) | Total length of drain (KM) | No. of Street light (pieces) |
|---------|-------------------------|------------------|-------------------------------------|------------------------|---|------------------------|----------------------------|------------------------------|
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] |
| 1 | Barpeta M. B. | Barpeta | 42649 | 3.86 | 228.14 | 51.36 | 50.67 | 1266 |
| 2 | Barpeta Road M. B. | | 35571 | 4.52 | 637.57 | 55.50 | 59.00 | 1599 |
| 3 | Howly M.B. | | 18301 | 3.75 | 299.44 | 28.20 | 28.00 | 385 |
| 4 | Patacharkuchi M.B. | | 5230 | 1.00 | 35.37 | 12.00 | 14.00 | 120 |
| 5 | Pathsala M.B. | | 17155 | 11.00 | 600.52 | 32.44 | 29.15 | 469 |
| 6 | Sarthebari M.B. | | 6913 | 2.90 | 192.39 | 19.26 | 32.00 | 292 |
| 7 | Sorbhog M.B. | Biswanath | 8112 | 1.59 | 462.65 | 8.60 | 8.00 | 235 |
| 8 | Biswanath Charali M. B. | | 19145 | 6.02 | 431.76 | 25.31 | 54.90 | 270 |
| 9 | Gahpur M.B. | | 12223 | 10.70 | 647.47 | 27.17 | 5.25 | 317 |
| 10 | Sootea MB | | 11006 | 5.00 | 12.00 | 18.00 | 5.24 | 10 |
| 11 | Abhayapuri M.B. | Bongaigaon | 15847 | 4.74 | 132.26 | 42.98 | 25.00 | 1085 |
| 12 | Bongaigaon M. B. | | 67322 | 14.31 | 469.88 | 132.00 | 110.20 | 993 |
| 13 | Lakhipur M.B. | Cachar | 10277 | 1.66 | 323.05 | 25.70 | 10.00 | 380 |
| 14 | Silchar M. B. | | 172830 | 15.76 | 442.37 | 96.00 | 190.00 | 5956 |
| 15 | Sonia MB | | 10166 | 3.20 | 23.05 | 26.00 | 10.00 | 20 |
| 16 | Moranhat M.B. | Charaideo | 5679 | 1.60 | 327.52 | 12.22 | 18.45 | 250 |
| 17 | Sonari M. B. | | 19810 | 8.00 | 333.37 | 29.10 | 66.85 | 550 |
| 18 | Kharupetia M.B. | Darrang | 18501 | 2.36 | 534.30 | 27.85 | 26.40 | 381 |
| 19 | Mongoldoi M. B. | | 25989 | 4.62 | 376.27 | 43.60 | 47.05 | 659 |
| 20 | Dhemaji M.B. | Dhemaji | 26349 | 16.72 | 115.26 | 21.00 | 18.00 | 314 |
| 21 | Silapathar M.B. | | 25662 | 8.00 | 214.91 | 25.50 | 33.00 | 320 |
| 22 | Bilasipara M.B. | Dhubri | 37410 | 5.19 | 149.02 | 25.00 | 10.13 | 865 |
| 23 | Chapar M.B. | | 20322 | 3.79 | 155.59 | 13.75 | 7.75 | 294 |
| 24 | Dhubri M. B. | | 63388 | 4.23 | 700.01 | 35.86 | 60.96 | 1500 |
| 25 | Gauripur M.B. | | 25124 | 2.95 | 531.05 | 29.15 | 45.50 | 300 |
| 26 | Golakganj MB | | 15075 | 2.11 | 20.00 | 9.12 | 8.25 | 245 |
| 27 | Sapatgram M.B. | | 12163 | 2.95 | 133.11 | 20.67 | 20.00 | 550 |

| Sl. No. | City/Town | Name of District | Total Population as per census 2011 | Total Area (in Sq. Km) | Per Capita Tax and Non-tax Collection for 2017-18 (in Rupees) | Total Road Length (KM) | Total length of drain (KM) | No. of Street light (pieces) |
|---------|--------------------------------|------------------|-------------------------------------|------------------------|---|------------------------|----------------------------|------------------------------|
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] |
| 28 | Chabua M.B. | Dibrugarh | 8966 | 0.94 | 367.05 | 15.00 | 9.00 | 200 |
| 29 | Dibrugarh M. B. | | 139565 | 15.50 | 342.54 | 85.00 | 195.00 | 1550 |
| 30 | Naharkatia M.B. | | 18937 | 5.34 | 146.12 | 16.83 | 12.00 | 207 |
| 31 | Namrup M.B. | | 15483 | 2.00 | 68.46 | 15.00 | 10.00 | 128 |
| 32 | Goalpara M. B. | Goalpara | 53430 | 12.76 | 241.87 | 54.00 | 15.00 | 433 |
| 33 | Lakhipur M.B. | | 15633 | 5.20 | 160.69 | 37.00 | 32.00 | 273 |
| 34 | Barpathar M.B. | Golaghat | 7657 | 5.07 | 291.89 | 19.95 | 17.90 | 205 |
| 35 | Bokakhat M.B. | | 10143 | 6.00 | 161.39 | 18.06 | 10.05 | 228 |
| 36 | Dergaon M. B. | | 20059 | 4.92 | 315.87 | 35.14 | 17.00 | 375 |
| 37 | Golaghat M. B. | | 41989 | 7.32 | 790.66 | 55.22 | 8.58 | 496 |
| 38 | Sarupathar M.B. | | 9931 | 3.81 | 278.92 | 10.42 | 22.63 | 267 |
| 39 | Hailakandi M. B. | Hailakandi | 33637 | 4.55 | 482.92 | 61.20 | 100.40 | 1591 |
| 40 | Lala M.B. | | 11771 | 4.20 | 354.43 | 26.00 | 16.00 | 750 |
| 41 | Doboka M.B. | Hojai | 13118 | 5.00 | 194.31 | 19.50 | 18.00 | 197 |
| 42 | Hojai M. B. | | 36638 | 5.28 | 790.08 | 36.46 | 16.00 | 450 |
| 43 | Lanka M. B. | | 36805 | 3.60 | 322.86 | 23.90 | 31.75 | 559 |
| 44 | Lumding M.B . | | 31347 | 7.77 | 226.88 | 35.40 | 25.52 | 300 |
| 45 | Jorhat M. B. | Jorhat | 71782 | 55.01 | 85.49 | 84.00 | 130.00 | 994 |
| 46 | Marioni M.B. | | 20801 | 3.60 | 372.43 | 27.00 | 37.00 | 250 |
| 47 | Teok M.B. | | 8795 | 5.00 | 94.03 | 31.00 | 15.00 | 223 |
| 48 | Titabor M.B. | | 17920 | 7.50 | 277.40 | 25.00 | 21.00 | 262 |
| 49 | North Guwahati M.B. | Kamrup | 10328 | 8.00 | 776.05 | 19.45 | 25.00 | 470 |
| 50 | Palasbari M.B. | | 4925 | 1.03 | 448.73 | 17.85 | 9.76 | 339 |
| 51 | Rangia M. B. | | 27889 | 9.25 | 374.91 | 25.76 | 30.00 | 228 |
| 52 | Guwahati Municipal Corporation | Kamrup (M) | 957352 | 216.79 | 822.79 | 797.00 | 287.00 | 115980 |

| Sl. No. | City/Town | Name of District | Total Population as per census 2011 | Total Area (in Sq. Km) | Per Capita Tax and Non-tax Collection for 2017-18 (in Rupees) | Total Road Length (KM) | Total length of drain (KM) | No. of Street light (pieces) |
|---------|------------------------|------------------|-------------------------------------|------------------------|---|------------------------|----------------------------|------------------------------|
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] |
| 53 | Badarpur M.B. | Karimganj | 13298 | 4.90 | 76.85 | 23.45 | 16.19 | 530 |
| 54 | Karimganj M. B. | | 56854 | 6.09 | 161.71 | 42.30 | 45.00 | 2950 |
| 55 | Ram Krishna Nagar M.B. | | 15193 | 7.00 | 12.00 | 15.00 | 21.00 | 145 |
| 56 | Bihpuria M.B. | Lakhimpur | 12016 | 2.00 | 187.08 | 28.40 | 15.10 | 250 |
| 57 | Dhakuakhana M.B. | | 13502 | 5.00 | 80.51 | 14.99 | 4.99 | 571 |
| 58 | Narayanpur M.B. | | 6001 | 7.38 | 1178.47 | 21.00 | 32.00 | 210 |
| 59 | North Lakhimpur M. B. | | 59814 | 13.74 | 190.54 | 40.08 | 45.15 | 599 |
| 60 | Morigaon M.B. | Morigaon | 29164 | 4.00 | 193.42 | 43.76 | 35.00 | 485 |
| 61 | Dhing M. B. | Nagaon | 19235 | 4.00 | 624.23 | 34.56 | 19.09 | 452 |
| 62 | Kampur M.B. | | 10371 | 6.10 | 178.86 | 20.15 | 31.50 | 274 |
| 63 | Nagaon M. B. | | 117722 | 9.22 | 237.99 | 75.20 | 63.00 | 2170 |
| 64 | Roha M.B. | | 11030 | 1.08 | 190.12 | 15.10 | 30.00 | 133 |
| 65 | Nalbari M. B. | Nalbari | 27839 | 12.50 | 332.20 | 25.00 | 25.00 | 1600 |
| 66 | Tihu M.B. | | 4599 | 1.40 | 251.79 | 17.52 | 15.05 | 294 |
| 67 | Amguri M. B. | Sivasagar | 8002 | 1.60 | 549.86 | 15.50 | 12.50 | 420 |
| 68 | Demow M.B. | | 10228 | 2.65 | 11.00 | 21.00 | 21.00 | 120 |
| 69 | Nazira M. B. | | 13304 | 8.00 | 595.69 | 21.18 | 18.20 | 438 |
| 70 | Simaluguri M.B. | | 8286 | 8.69 | 853.37 | 26.00 | 28.74 | 349 |
| 71 | Sivasagar M. B. | | 50781 | 10.95 | 364.23 | 42.36 | 71.47 | 903 |
| 72 | Dhekiajuli M. B. | Sonitpur | 21579 | 5.18 | 502.66 | 27.00 | 30.00 | 314 |
| 73 | Jamugurihat MB | | 10621 | 3.25 | 11.00 | 18.00 | 15.00 | 125 |
| 74 | Rangapara M.B. | | 18393 | 9.07 | 206.27 | 18.00 | 17.00 | 371 |
| 75 | Tezpur M. B. | | 58559 | 7.10 | 510.87 | 52.80 | 85.60 | 550 |
| 76 | Chapakhowa M.B. | Tinsukia | 10302 | 2.24 | 146.19 | 14.00 | 12.00 | 120 |
| 77 | Digboi M.B. | | 21736 | 4.03 | 220.56 | 56.50 | 24.00 | 432 |
| 78 | Doom Dooma M.B. | | 21572 | 4.30 | 249.35 | 21.41 | 20.00 | 450 |
| 79 | Makum M.B. | | 16923 | 3.68 | 180.82 | 16.75 | 37.50 | 339 |
| 80 | Margherita M.B. | | 26914 | 4.70 | 106.12 | 25.00 | 75.00 | 350 |
| 81 | Tinsukia M. B. | | 99448 | 10.54 | 419.50 | 149.70 | 193.60 | 3198 |
| Total | | | 3166406 | 728.36 | 26140.36 | 3426.19 | 3165.02 | 165722 |

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Statement showing the calculation of composite devolution indices for ULBs

| Sl. No. | City/Town | Name of District | Index | | | Population Index | Area Index | Infrastructure Index | Per Capita Tax Collection Index | Composite Index |
|---------|-------------------------|------------------|-------------|-----------------|--------------|------------------|------------|----------------------|---------------------------------|-----------------|
| | | | Road Length | Length of Drain | Street Light | | | | | |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| 1 | Barpeta M. B. | Barpeta | 0.014990 | 0.016009 | 0.007639 | 0.013469 | 0.005300 | 0.012880 | 0.008728 | 0.010760 |
| 2 | Barpeta Road M. B. | | 0.016199 | 0.018641 | 0.009649 | 0.011234 | 0.006206 | 0.014830 | 0.024390 | 0.012071 |
| 3 | Howly M.B. | | 0.008231 | 0.008847 | 0.002323 | 0.005780 | 0.005149 | 0.006467 | 0.011455 | 0.006417 |
| 4 | Patacharkuchi M.B. | | 0.003502 | 0.004423 | 0.000724 | 0.001652 | 0.001373 | 0.002883 | 0.001353 | 0.001699 |
| 5 | Pathsala M.B. | | 0.009468 | 0.009210 | 0.002830 | 0.005418 | 0.015102 | 0.007169 | 0.022973 | 0.010252 |
| 6 | Sarthebari M.B. | | 0.005621 | 0.010111 | 0.001762 | 0.002183 | 0.003982 | 0.005831 | 0.007360 | 0.003736 |
| 7 | Sorbhog M.B. | Biswanath | 0.002510 | 0.002528 | 0.001418 | 0.002562 | 0.002183 | 0.002152 | 0.017699 | 0.004308 |
| 8 | Biswanath Charali M. B. | | 0.007387 | 0.017346 | 0.001629 | 0.006046 | 0.008265 | 0.008787 | 0.016517 | 0.008252 |
| 9 | Gahpur M.B. | | 0.007930 | 0.001659 | 0.001913 | 0.003860 | 0.014691 | 0.003834 | 0.024769 | 0.009178 |
| 10 | Sootea MB | | 0.005254 | 0.001656 | 0.000060 | 0.003476 | 0.006865 | 0.002323 | 0.000459 | 0.003802 |
| 11 | Abhayapuri M.B. | Bongaigaon | 0.012545 | 0.007899 | 0.006547 | 0.005005 | 0.006508 | 0.008997 | 0.005060 | 0.005886 |
| 12 | Bongaigaon M. B. | | 0.038527 | 0.034818 | 0.005992 | 0.021261 | 0.019647 | 0.026446 | 0.017975 | 0.021095 |
| 13 | Lakhipur M.B. | Cachar | 0.007501 | 0.003160 | 0.002293 | 0.003246 | 0.002279 | 0.004318 | 0.012358 | 0.004277 |
| 14 | Silchar M. B. | | 0.028019 | 0.060031 | 0.035940 | 0.054582 | 0.021638 | 0.041330 | 0.016923 | 0.039982 |
| 15 | Sonia MB | | 0.007589 | 0.003160 | 0.000121 | 0.003211 | 0.004393 | 0.003623 | 0.000882 | 0.003267 |
| 16 | Moranhat M.B. | Charaideo | 0.003567 | 0.005829 | 0.001509 | 0.001794 | 0.002197 | 0.003635 | 0.012529 | 0.003466 |
| 17 | Sonari M. B. | | 0.008493 | 0.021122 | 0.003319 | 0.006256 | 0.010984 | 0.010978 | 0.012753 | 0.008840 |
| 18 | Kharupetia M.B. | Darrang | 0.008129 | 0.008341 | 0.002299 | 0.005843 | 0.003240 | 0.006256 | 0.020440 | 0.007068 |
| 19 | Mongoldoi M. B. | | 0.012726 | 0.014866 | 0.003977 | 0.008208 | 0.006343 | 0.010523 | 0.014394 | 0.008804 |
| 20 | Dhemaji M.B. | Dhemaji | 0.006129 | 0.005687 | 0.001895 | 0.008321 | 0.022956 | 0.004570 | 0.004409 | 0.011022 |
| 21 | Silapathar M.B. | | 0.007443 | 0.010426 | 0.001931 | 0.008104 | 0.010984 | 0.006600 | 0.008221 | 0.008651 |
| 22 | Bilasipara M.B. | Dhubri | 0.007297 | 0.003201 | 0.005220 | 0.011815 | 0.007126 | 0.005239 | 0.005701 | 0.009056 |
| 23 | Chapar M.B. | | 0.004013 | 0.002449 | 0.001774 | 0.006418 | 0.005203 | 0.002745 | 0.005952 | 0.005597 |
| 24 | Dhubri M. B. | | 0.010466 | 0.019261 | 0.009051 | 0.020019 | 0.005808 | 0.012926 | 0.026779 | 0.016424 |
| 25 | Gauripur M.B. | | 0.008508 | 0.014376 | 0.001810 | 0.007935 | 0.004050 | 0.008231 | 0.020315 | 0.008548 |
| 26 | Golakganj MB | | 0.002662 | 0.002607 | 0.001478 | 0.004761 | 0.002897 | 0.002249 | 0.000765 | 0.003481 |
| 27 | Sapatgram M.B. | | 0.006033 | 0.006319 | 0.003319 | 0.003841 | 0.004050 | 0.005224 | 0.005092 | 0.004223 |

| Sl. No. | City/Town | Name of District | Index | | | Population Index | Area Index | Infrastructure Index | Per Capita Tax Collection Index | Composite Index |
|---------|--------------------------------|------------------|-------------|-----------------|--------------|------------------|------------|----------------------|---------------------------------|-----------------|
| | | | Road Length | Length of Drain | Street Light | | | | | |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| 28 | Chabua M.B. | Dibrugarh | 0.004378 | 0.002844 | 0.001207 | 0.002832 | 0.001291 | 0.002809 | 0.014042 | 0.003845 |
| 29 | Dibrugarh M. B. | | 0.024809 | 0.061611 | 0.009353 | 0.044077 | 0.021281 | 0.031924 | 0.013104 | 0.032987 |
| 30 | Naharkatia M.B. | | 0.004912 | 0.003791 | 0.001249 | 0.005981 | 0.007332 | 0.003318 | 0.005590 | 0.005937 |
| 31 | Namrup M.B. | | 0.004378 | 0.003160 | 0.000772 | 0.004890 | 0.002746 | 0.002770 | 0.002619 | 0.003805 |
| 32 | Goalpara M. B. | Goalpara | 0.015761 | 0.004739 | 0.002613 | 0.016874 | 0.017519 | 0.007704 | 0.009253 | 0.014936 |
| 33 | Lakhipur M.B. | | 0.010799 | 0.010111 | 0.001647 | 0.004937 | 0.007139 | 0.007519 | 0.006147 | 0.005962 |
| 34 | Barpathar M.B. | | 0.005823 | 0.005656 | 0.001237 | 0.002418 | 0.006961 | 0.004238 | 0.011166 | 0.004875 |
| 35 | Bokakhat M.B. | | 0.005271 | 0.003175 | 0.001376 | 0.003203 | 0.008238 | 0.003274 | 0.006174 | 0.004842 |
| 36 | Dergaon M. B. | Golaghat | 0.010256 | 0.005371 | 0.002263 | 0.006335 | 0.006755 | 0.005963 | 0.012084 | 0.007112 |
| 37 | Golaghat M. B. | | 0.016117 | 0.002711 | 0.002993 | 0.013261 | 0.010050 | 0.007274 | 0.030247 | 0.013833 |
| 38 | Sarupathar M.B. | | 0.003041 | 0.007150 | 0.001611 | 0.003136 | 0.005231 | 0.003934 | 0.010670 | 0.004701 |
| 39 | Hailakandi M. B. | Hailakandi | 0.017862 | 0.031722 | 0.009600 | 0.010623 | 0.006247 | 0.019728 | 0.018474 | 0.011649 |
| 40 | Lala M.B. | | 0.007589 | 0.005055 | 0.004526 | 0.003717 | 0.005766 | 0.005723 | 0.013559 | 0.005711 |
| 41 | Doboka M.B. | Hojai | 0.005691 | 0.005687 | 0.001189 | 0.004143 | 0.006865 | 0.004189 | 0.007433 | 0.005240 |
| 42 | Hojai M. B. | | 0.010642 | 0.005055 | 0.002715 | 0.011571 | 0.007249 | 0.006137 | 0.030225 | 0.012143 |
| 43 | Lanka M. B. | | 0.006976 | 0.010032 | 0.003373 | 0.011624 | 0.004943 | 0.006793 | 0.012351 | 0.009441 |
| 44 | Lumding M.B . | | 0.010332 | 0.008063 | 0.001810 | 0.009900 | 0.010668 | 0.006735 | 0.008679 | 0.009544 |
| 45 | Jorhat M. B. | Jorhat | 0.024517 | 0.041074 | 0.005998 | 0.022670 | 0.075526 | 0.023863 | 0.003270 | 0.033608 |
| 46 | Marioni M.B. | | 0.007880 | 0.011690 | 0.001509 | 0.006569 | 0.004943 | 0.007026 | 0.014247 | 0.007180 |
| 47 | Teok M.B. | | 0.009048 | 0.004739 | 0.001346 | 0.002778 | 0.006865 | 0.005044 | 0.003597 | 0.004185 |
| 48 | Titabor M.B. | | 0.007297 | 0.006635 | 0.001581 | 0.005659 | 0.010297 | 0.005171 | 0.010612 | 0.007377 |
| 49 | North Guwahati M.B. | | 0.005677 | 0.007899 | 0.002836 | 0.003262 | 0.010984 | 0.005471 | 0.029688 | 0.008772 |
| 50 | Palasbari M.B. | | 0.005210 | 0.003084 | 0.002046 | 0.001555 | 0.001414 | 0.003446 | 0.017166 | 0.003708 |
| 51 | Rangia M. B. | | 0.007519 | 0.009479 | 0.001376 | 0.008808 | 0.012700 | 0.006124 | 0.014342 | 0.010137 |
| 52 | Guwahati Municipal Corporation | Kamrup (M) | 0.232620 | 0.090679 | 0.699847 | 0.302347 | 0.297641 | 0.341048 | 0.031476 | 0.272149 |

| Sl. No. | City/Town | Name of District | Index | | | Population Index | Area Index | Infrastructure Index | Per Capita Tax Collection Index | Composite Index |
|---------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|---------------------------------|------------------|
| | | | Road Length | Length of Drain | Street Light | | | | | |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] |
| 53 | Badarpur M.B. | Karimganj | 0.006844 | 0.005115 | 0.003198 | 0.004200 | 0.006727 | 0.005053 | 0.002940 | 0.004781 |
| 54 | Karimganj M. B. | | 0.012346 | 0.014218 | 0.017801 | 0.017955 | 0.008361 | 0.014788 | 0.006186 | 0.013690 |
| 55 | Ram Krishna Nagar M.B. | | 0.004378 | 0.006635 | 0.000875 | 0.004798 | 0.009611 | 0.003963 | 0.000459 | 0.005354 |
| 56 | Bihpuria M.B. | Lakhimpur | 0.008289 | 0.004771 | 0.001509 | 0.003795 | 0.002746 | 0.004856 | 0.007157 | 0.004086 |
| 57 | Dhakuakhana M.B. | | 0.004375 | 0.001577 | 0.003446 | 0.004264 | 0.006865 | 0.003132 | 0.003080 | 0.004625 |
| 58 | Narayanpur M.B. | | 0.006129 | 0.010111 | 0.001267 | 0.001895 | 0.010132 | 0.005836 | 0.045082 | 0.009845 |
| 59 | North Lakhimpur M. B. | | 0.011698 | 0.014265 | 0.003614 | 0.018890 | 0.018864 | 0.009859 | 0.007289 | 0.016305 |
| 60 | Morigaon M.B. | Morigaon | 0.012772 | 0.011058 | 0.002927 | 0.009210 | 0.005492 | 0.008919 | 0.007399 | 0.008018 |
| 61 | Dhing M. B. | Nagaon | 0.010087 | 0.006032 | 0.002727 | 0.006075 | 0.005492 | 0.006282 | 0.023880 | 0.008181 |
| 62 | Kampur M.B. | | 0.005881 | 0.009953 | 0.001653 | 0.003275 | 0.008375 | 0.005829 | 0.006842 | 0.005315 |
| 63 | Nagaon M. B. | | 0.021949 | 0.019905 | 0.013094 | 0.037178 | 0.012659 | 0.018316 | 0.009104 | 0.025181 |
| 64 | Roha M.B. | | 0.004407 | 0.009479 | 0.000803 | 0.003483 | 0.001483 | 0.004896 | 0.007273 | 0.003634 |
| 65 | Nalbari M. B. | Nalbari | 0.007297 | 0.007899 | 0.009655 | 0.008792 | 0.017162 | 0.008283 | 0.012708 | 0.011310 |
| 66 | Tihu M.B. | | 0.005114 | 0.004755 | 0.001774 | 0.001452 | 0.001922 | 0.003881 | 0.009632 | 0.002896 |
| 67 | Amguri M. B. | Sivasagar | 0.004524 | 0.003949 | 0.002534 | 0.002527 | 0.002197 | 0.003669 | 0.021035 | 0.004901 |
| 68 | Demow M.B. | | 0.006129 | 0.006635 | 0.000724 | 0.003230 | 0.003638 | 0.004496 | 0.000421 | 0.003139 |
| 69 | Nazira M. B. | | 0.006182 | 0.005750 | 0.002643 | 0.004202 | 0.010984 | 0.004858 | 0.022788 | 0.008303 |
| 70 | Simaluguri M.B. | | 0.007589 | 0.009081 | 0.002106 | 0.002617 | 0.011931 | 0.006258 | 0.032646 | 0.009154 |
| 71 | Sivasagar M. B. | | 0.012364 | 0.022581 | 0.005449 | 0.016037 | 0.015034 | 0.013465 | 0.013934 | 0.015202 |
| 72 | Dhekiajuli M. B. | Sonitpur | 0.007880 | 0.009479 | 0.001895 | 0.006815 | 0.007112 | 0.006418 | 0.019229 | 0.008391 |
| 73 | Jamugurihat MB | | 0.005254 | 0.004739 | 0.000754 | 0.003354 | 0.004462 | 0.003582 | 0.000421 | 0.003293 |
| 74 | Rangapara M.B. | | 0.005254 | 0.005371 | 0.002239 | 0.005809 | 0.012453 | 0.004288 | 0.007891 | 0.007540 |
| 75 | Tezpur M. B. | | 0.015411 | 0.027046 | 0.003319 | 0.018494 | 0.009748 | 0.015258 | 0.019543 | 0.016034 |
| 76 | Chapakhowa M.B. | Tinsukia | 0.004086 | 0.003791 | 0.000724 | 0.003254 | 0.003075 | 0.002867 | 0.005593 | 0.003453 |
| 77 | Digboi M.B. | | 0.016491 | 0.007583 | 0.002607 | 0.006865 | 0.005533 | 0.008893 | 0.008438 | 0.006982 |
| 78 | Doom Dooma M.B. | | 0.006249 | 0.006319 | 0.002715 | 0.006813 | 0.005904 | 0.005094 | 0.009539 | 0.006711 |
| 79 | Makum M.B. | | 0.004889 | 0.011848 | 0.002046 | 0.005345 | 0.005052 | 0.006261 | 0.006917 | 0.005583 |
| 80 | Margherita M.B. | | 0.007297 | 0.023697 | 0.002112 | 0.008500 | 0.006453 | 0.011035 | 0.004060 | 0.007750 |
| 81 | Tinsukia M. B. | | 0.043693 | 0.061169 | 0.019297 | 0.031407 | 0.014471 | 0.041386 | 0.016048 | 0.026501 |
| | Total | | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 |

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Statement showing the multiplying factors & projected devolution to ULBs during the year 2020-21 to 2024-25

| Sl. No. | City/Town | Name of District | Multiplying Factor | Projected devolution (in Rupees) | | | | |
|---------|-------------------------|------------------|--------------------|----------------------------------|----------|----------|----------|----------|
| | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] |
| 1 | Barpeta M. B. | Barpeta | 0.002911 | 12975046 | 14319801 | 16674507 | 18837354 | 21262806 |
| 2 | Barpeta Road M. B. | | 0.003266 | 14555198 | 16063723 | 18705194 | 21131441 | 23852274 |
| 3 | Howly M.B. | | 0.001736 | 7738013 | 8539994 | 9944285 | 11234157 | 12680639 |
| 4 | Patacharkuchi M.B. | | 0.000460 | 2048246 | 2260530 | 2632245 | 2973673 | 3356555 |
| 5 | Pathsala M.B. | | 0.002774 | 12362378 | 13643636 | 15887155 | 17947875 | 20258800 |
| 6 | Sarthebari M.B. | | 0.001011 | 4504804 | 4971689 | 5789219 | 6540137 | 7382230 |
| 7 | Sorbhog M.B. | Biswanath | 0.001166 | 5194671 | 5733056 | 6675783 | 7541697 | 8512748 |
| 8 | Biswanath Charali M. B. | | 0.002233 | 9950962 | 10982296 | 12788193 | 14446947 | 16307100 |
| 9 | Gahpur M.B. | | 0.002483 | 11067085 | 12214096 | 14222546 | 16067350 | 18136142 |
| 10 | Sootea MB | | 0.001029 | 4584384 | 5059518 | 5891490 | 6655674 | 7512642 |
| 11 | Abhayapuri M.B. | Bongaigaon | 0.001593 | 7097860 | 7833494 | 9121610 | 10304773 | 11631590 |
| 12 | Bongaigaon M. B. | | 0.005708 | 25436646 | 28072943 | 32689175 | 36929282 | 41684206 |
| 13 | Lakhipur M.B. | Cachar | 0.001157 | 5157399 | 5691921 | 6627884 | 7487585 | 8451668 |
| 14 | Silchar M. B. | | 0.010818 | 48211148 | 53207834 | 61957173 | 69993626 | 79005834 |
| 15 | Sonia MB | | 0.000884 | 3939080 | 4347332 | 5062195 | 5718811 | 6455151 |
| 16 | Moranhat M.B. | Charaideo | 0.000938 | 4179899 | 4613111 | 5371677 | 6068437 | 6849794 |
| 17 | Sonari M. B. | | 0.002392 | 10659905 | 11764716 | 13699271 | 15476201 | 17468879 |
| 18 | Kharupetia M.B. | Darrang | 0.001912 | 8523274 | 9406640 | 10953440 | 12374209 | 13967482 |
| 19 | Mongoldoi M. B. | | 0.002382 | 10616249 | 11716535 | 13643167 | 15412820 | 17397337 |
| 20 | Dhemaji M.B. | Dhemaji | 0.002982 | 13290593 | 14668053 | 17080024 | 19295470 | 21779908 |
| 21 | Silapathar M.B. | | 0.002341 | 10431259 | 11512372 | 13405433 | 15144249 | 17094185 |
| 22 | Bilasipara M.B. | Dhubri | 0.002450 | 10920090 | 12051867 | 14033640 | 15853941 | 17895255 |
| 23 | Chapar M.B. | | 0.001514 | 6748995 | 7448473 | 8673278 | 9798287 | 11059890 |
| 24 | Dhubri M. B. | | 0.004444 | 19804863 | 21857473 | 25451651 | 28752980 | 32455143 |
| 25 | Gauripur M.B. | | 0.002313 | 10307496 | 11375782 | 13246382 | 14964568 | 16891369 |
| 26 | Golakganj MB | | 0.000942 | 4197976 | 4633062 | 5394909 | 6094681 | 6879418 |
| 27 | Sapatgram M.B. | | 0.001142 | 5091729 | 5619444 | 6543489 | 7392244 | 8344051 |

| Sl. No. | City/Town | Name of District | Multiplying Factor | Projected devolution (in Rupees) | | | | |
|---------|--------------------------------|------------------|--------------------|----------------------------------|-----------|-----------|-----------|-----------|
| | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] |
| 28 | Chabua M.B. | Dibrugarh | 0.001040 | 4636136 | 5116633 | 5957997 | 6730808 | 7597450 |
| 29 | Dibrugarh M. B. | | 0.008925 | 39776301 | 43898785 | 51117371 | 57747796 | 65183261 |
| 30 | Naharkatia M.B. | | 0.001606 | 7158446 | 7900359 | 9199471 | 10392732 | 11730875 |
| 31 | Namrup M.B. | | 0.001029 | 4588093 | 5063611 | 5896256 | 6661058 | 7518720 |
| 32 | Goalpara M. B. | Goalpara | 0.004041 | 18010464 | 19877100 | 23145631 | 26147847 | 29514579 |
| 33 | Lakhipur M.B. | | 0.001613 | 7188678 | 7933725 | 9238323 | 10436625 | 11780419 |
| 34 | Barpathar M.B. | Golaghat | 0.001319 | 5878224 | 6487454 | 7554231 | 8534089 | 9632918 |
| 35 | Bokakhat M.B. | | 0.001310 | 5838660 | 6443789 | 7503386 | 8476649 | 9568082 |
| 36 | Dergaon M. B. | | 0.001924 | 8575846 | 9464662 | 11021003 | 12450535 | 14053635 |
| 37 | Golaghat M. B. | | 0.003743 | 16679938 | 18408675 | 21435743 | 24216170 | 27334185 |
| 38 | Sarupathar M.B. | | 0.001272 | 5669069 | 6256620 | 7285441 | 8230434 | 9290164 |
| 39 | Hailakandi M. B. | Hailakandi | 0.003152 | 14045999 | 15501750 | 18050812 | 20392180 | 23017827 |
| 40 | Lala M.B. | | 0.001545 | 6885880 | 7599544 | 8849191 | 9997018 | 11284209 |
| 41 | Doboka M.B. | Hojai | 0.001418 | 6318979 | 6973889 | 8120654 | 9173983 | 10355203 |
| 42 | Hojai M. B. | | 0.003285 | 14642150 | 16159687 | 18816938 | 21257680 | 23994767 |
| 43 | Lanka M. B. | | 0.002554 | 11383495 | 12563300 | 14629172 | 16526719 | 18654659 |
| 44 | Lumding M.B . | | 0.002582 | 11507925 | 12700626 | 14789079 | 16707368 | 18858568 |
| 45 | Jorhat M. B. | Jorhat | 0.009093 | 40525094 | 44725184 | 52079660 | 58834904 | 66410342 |
| 46 | Marioni M.B. | | 0.001943 | 8657157 | 9554400 | 11125497 | 12568583 | 14186883 |
| 47 | Teok M.B. | | 0.001132 | 5046525 | 5569556 | 6485397 | 7326617 | 8269974 |
| 48 | Titabor M.B. | | 0.001996 | 8895099 | 9817002 | 11431281 | 12914030 | 14576809 |
| 49 | North Guwahati M.B. | Kamrup | 0.002373 | 10576880 | 11673086 | 13592574 | 15355664 | 17332822 |
| 50 | Palasbari M.B. | | 0.001003 | 4470919 | 4934292 | 5745673 | 6490943 | 7326701 |
| 51 | Rangia M. B. | | 0.002743 | 12223513 | 13490379 | 15708697 | 17746269 | 20031235 |
| 52 | Guwahati Municipal Corporation | Kamrup (M) | 0.073633 | 328161338 | 362172539 | 421727118 | 476429264 | 537773131 |

| Sl. No. | City/Town | Name of District | Multiplying Factor | Projected devolution (in Rupees) | | | | |
|---------|------------------------|------------------|--------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] |
| 53 | Badarpur M.B. | Karimganj | 0.001293 | 5764731 | 6362197 | 7408378 | 8369318 | 9446930 |
| 54 | Karimganj M. B. | | 0.003704 | 16507373 | 18218226 | 21213977 | 23965638 | 27051394 |
| 55 | Ram Krishna Nagar M.B. | | 0.001449 | 6456493 | 7125655 | 8297377 | 9373628 | 10580554 |
| 56 | Bihpuria M.B. | Lakhimpur | 0.001105 | 4926366 | 5436943 | 6330977 | 7152167 | 8073063 |
| 57 | Dhakuakhana M.B. | | 0.001251 | 5576645 | 6154618 | 7166666 | 8096252 | 9138706 |
| 58 | Narayanpur M.B. | | 0.002664 | 11871783 | 13102194 | 15256680 | 17235622 | 19454838 |
| 59 | North Lakhimpur M. B. | | 0.004411 | 19660465 | 21698110 | 25266082 | 28543341 | 32218512 |
| 60 | Morigaon M.B. | Morigaon | 0.002169 | 9668173 | 10670199 | 12424775 | 14036390 | 15843681 |
| 61 | Dhing M. B. | Nagaon | 0.002213 | 9864219 | 10886563 | 12676717 | 14321012 | 16164950 |
| 62 | Kampur M.B. | | 0.001438 | 6409290 | 7073560 | 8236715 | 9305098 | 10503200 |
| 63 | Nagaon M. B. | | 0.006813 | 30364084 | 33511069 | 39021530 | 44083006 | 49759026 |
| 64 | Roha M.B. | | 0.000983 | 4381405 | 4835501 | 5630636 | 6360985 | 7180010 |
| 65 | Nalbari M. B. | Nalbari | 0.003060 | 13638270 | 15051764 | 17526831 | 19800234 | 22349663 |
| 66 | Tihu M.B. | | 0.000784 | 3491907 | 3853814 | 4487524 | 5069600 | 5722349 |
| 67 | Amguri M. B. | Sivasagar | 0.001326 | 5909427 | 6521890 | 7594330 | 8579389 | 9684050 |
| 68 | Demow M.B. | | 0.000849 | 3785383 | 4177706 | 4864676 | 5495672 | 6203281 |
| 69 | Nazira M. B. | | 0.002246 | 10011289 | 11048877 | 12865721 | 14534531 | 16405962 |
| 70 | Simaluguri M.B. | | 0.002477 | 11038213 | 12182232 | 14185443 | 16025434 | 18088829 |
| 71 | Sivasagar M. B. | | 0.004113 | 18330705 | 20230531 | 23557179 | 26612776 | 30039372 |
| 72 | Dhekiajuli M. B. | Sonitpur | 0.002270 | 10118421 | 11167112 | 13003398 | 14690067 | 16581524 |
| 73 | Jamugurihat MB | | 0.000891 | 3970819 | 4382361 | 5102984 | 5764891 | 6507164 |
| 74 | Rangapara M.B. | | 0.002040 | 9091713 | 10033994 | 11683954 | 13199477 | 14899010 |
| 75 | Tezpur M. B. | | 0.004338 | 19334168 | 21337994 | 24846750 | 28069618 | 31683793 |
| 76 | Chapakhowa M.B. | Tinsukia | 0.000934 | 4163778 | 4595319 | 5350960 | 6045032 | 6823375 |
| 77 | Digboi M.B. | | 0.001889 | 8418871 | 9291417 | 10819270 | 12222636 | 13796392 |
| 78 | Doom Dooma M.B. | | 0.001816 | 8092791 | 8931541 | 10400217 | 11749228 | 13262030 |
| 79 | Makum M.B. | | 0.001510 | 6731645 | 7429324 | 8650980 | 9773097 | 11031458 |
| 80 | Margherita M.B. | | 0.002097 | 9345037 | 10313572 | 12009506 | 13567256 | 15314143 |
| 81 | Tinsukia M. B. | | 0.007170 | 31954814 | 35266666 | 41065812 | 46392451 | 52365829 |
| | Total | | 0.270562 | 1205814333 | 1330786990 | 1549617656 | 1750618277 | 1976023604 |