

APPENDICES

Appendix – I
(Ref: Paragraph 1.4.1)

Roles and Responsibilities of Standing Committees of PRIs

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

Appendix-II
(Ref: Paragraph 1.12.2)

Internal Control System at the level of PRIs

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

Appendix-III

(Ref: Paragraph 2.6)

Status of recommendations/ suggestions made by 4th ASFC in respect of PRIs and accepted by GoA

Sl. No.	Recommendation	Status of implementation
1	Revision of rates of remuneration to elected representative of PRIs.	Implemented.
2	The rural part of the DP shall be allocated among different districts on the basis of weighted average of population 50 <i>per cent</i> , geographical area 25 <i>per cent</i> and per capita District Development Plan 25 <i>per cent</i>	Implemented.
3	The district-wise allocation of rural part to be vertically apportioned among the three tiers of PRIs at the ratio of 10:25:65 respectively for ZP, AP and GP	Implemented.
4	The share of each AP and GP to be on the basis of their respective population as per 2001 census	Implemented.
5	Award period of Central and State Finance Commissions to be made co-terminus	Implemented.
6	An untied grant of ₹ 3 lakhs per GP per year.	Partially implemented.
7	Specific purpose grant of ₹ 120.28 crore per year for construction of functional and residential buildings for PRIs at all levels	Partially implemented.
8	Registration of births and deaths to be transferred to the PRIs.	Not implemented.
9	15 <i>per cent</i> of net proceeds of state taxes to form part of the Divisible Pool (DP) in each year	Not implemented.
10	Specific purpose grant of ₹ 852.30 crore for four years for construction/improvement of markets, cremation and burial grounds at all level of PRIs and cold storage for selected GPs.	Not implemented.
11	Grant of ₹ 50 lakh at the rate of ₹ 12.50 lakh per year for training of Auditors in the Directorate of Audit, Local Fund (DLF).	Not implemented.
12	Grant of ₹ 20 crore at the rate of ₹ 5 crore per year for strengthening of SFC Cell.	Not implemented.
13	The release of fund against devolution to be made expeditiously on quarterly basis. General purpose grant for the GPs also to be released quarterly. Release of fund against specific purpose grant to be made quickly on receipt of proposal preferably in two instalment	Not implemented.
14	A permanent SFC Cell to be set up in State Finance Department fully equipped with staff and required physical infrastructure	Not implemented.
15	Panchayat financial year to conform to that of government financial year	Not implemented.
16	Apart from the High Level Monitoring Committee headed by the Chief Secretary, a Monitoring and Evaluation Cell to be set up in the nodal Heads of Department.	Not implemented.
Sl. No.	Suggestion	Status of implementation
1	FASFC has suggested that salary burden of Chief Executive Officer (CEO) and Executive Officer (EO) of Zilla Parishad (ZP) and Anchalik Panchayat respectively currently filled up on deputation are met from the relevant functional head of account. It would be appropriate to meet their non-salary burden from the head of account "3604"- Compensation and Assignment".	Implemented.

2	FASFC has suggested that Annual Technical Inspection Report of the C&AG and Audit Report of the Director of Audit (Local Fund) may be placed before the State Legislature.	Implemented.
3	FASFC has suggested that a local body budget supplement may be presented along with the State budget every year and steps may be taken for incorporation of a similar statement in the Finance Accounts of the State.	Partially implemented.
4	FASFC has suggested that PRIs and ULBs must appreciate that transfer to fund from higher levels of Governments are meant to supplement and not to substitute their own source of revenue and that determined and sustained efforts have to made by them to raise their own resources from all sources allocated to them.	Not implemented.
5	FASFC has given some suggestions for PRIs and ULBs in respect of proper maintenance of accounts and its audit.	Not implemented.
6	FASFC has suggested that in order to motivate that PRIs to be proactive in internal mobilisation the required legal and administrative framework need to be firmly put in place.	Not implemented.
7	FASFC has suggested that annual sale value of ferries, fisheries and hats settled by APs and ZPs may be determined with due regard to prevailing market price and revised annually.	Not implemented.
8	FASFC has suggested that in order to facilities full exploitation of the revenue sources available to the PRIs, the relevant rules and bye-laws may be put in palace first.	Not implemented.
9	FASFC has suggested that for collection of water charges for irrigation works, Water Users Association may be formed by the PRIs.	Not implemented.
10	FASFC has suggested that there is need to spread awareness about the importance of PRIs among general public and PRI functionaries.	Not implemented.
11	FASFC has suggested that the GPs may be reconstituted through merger and reorganisation to make the size of public and PRI functionaries.	Not implemented.
12	FASFC has suggested that all activities listed Schedule XI and XII may be transferred to the local bodies at the appropriate level along with funds and functionaries.	Not implemented.
13	FASFC has suggested that Local bodies may prepare their budget and maintain their accounts in the formats prescribed by C&AG.	Not implemented.
14	FASFC has suggested that in respect of training of PRI personnel, Action Plan on Capacity Building prepared by SIRD appears to be satisfactory and as usual the implementation may be integrated with Centrally Sponsored Scheme of Backward Region Grant Fund (BRGF).	Not implemented.

Appendix-IV
(Ref: Paragraph no. 2.6.5)

Details of revenue earning sources envisaged for PRIs in the Act/Rules

Gaon Panchayat	Anchalik Panchayat	Zilla Parishad
<ol style="list-style-type: none"> 1. House hold tax @ ₹ 150 and ₹ 250 p.a. for bricks or RCC buildings use for residential or commercial purposes respectively by the owner 2. House hold tax @ ₹ 10; ₹ 50 and ₹ 2,000 p.a. for houses constructed by bamboo thatch, C.I. sheet for residential and business purposes by the owner. 3. Tax on trade, callings, manufacture and production @ ₹ 350 p.a. 4. An additional stamp duty @ 1 admission of each entertainment 5. Fee ₹ 2.00 per diem for providing sanitary arrangement at places work, pilgrimage, fairs or <i>melas</i>. 6. Water tax ₹ 10 and ₹ 20 p.a. for arrangement of drinking and use for irrigation (per <i>Bigha</i>) purposes 7. Light tax not exceeding @ ₹ 10 per point p.m. on arrangement of street light 8. Conservancy tax not exceeding @ ₹ 100 and ₹ 50 per occasion for arrangement of cleaning private latrine and urinal respectively. 	<ol style="list-style-type: none"> 1. Tolls on persons, vehicle, animal of any class of them at any toll-bar establish by AP 2. Toll on ferry establish by AP 3. Settlement of Hats and Ghats 4. Surcharge of the land revenue at prescribed rate 5. Cess or water rate recovery of cost of minor irrigation within the AP's jurisdiction 6. Tax on supply of water and lighting 7. Tax on profession, trades, manufacturer and production within AP's jurisdiction 8. Fees on cinema hall, bricks or tile kilns, saw mills, timber depot, rice mill and hullers, fairs, confectionery and bakery, Pvt. Fisheries and vegetable garden used for commercial purpose. 	<ol style="list-style-type: none"> 1. Levy tolls in respect of any ferry establish by it under its establishment 2. Fees on registration of boat and vehicles 3. Fee providing sanitary arrangement at such places of worship or pilgrimage, fairs and <i>melas</i>. 4. Fee for licenses for fair and meals 5. Lighting charge where arrangement for lighting public street 6. Water charge where arrangement of water supply were made

Appendix V
(Ref: Para 2.7.1)

Statement showing year wise ZP wise details of UC furnished /not furnished

(₹ in crore)

Sl. No.	Name of ZP	Fund released				UC furnished				UC not furnished			
		2011-12	2012-13	2014-15	Total	2011-12	2012-13	2014-15	Total	2011-12	2012-13	2014-15	Total
1	Barpeta	14.89	6.88	18.52	40.29	9.69	0	0	9.69	5.2	6.88	18.52	30.6
2	Bongaigaon	7.54	3.79	10.4	21.73	0	0	0	0	7.54	3.79	10.4	21.73
3	Cachar	15.09	7.16	19.13	41.38	0	0.98	7.13	8.11	15.09	6.18	12	33.27
4	Darrang	10.15	5.53	11.18	26.86	0	0	0	0	10.15	5.53	11.18	26.86
5	Dhemaji	7.27	2.92	11.01	21.2	3.32	1.44	0	4.76	3.95	1.48	11.01	16.44
6	Dhubri	17.68	7.71	20.54	45.93	10.28	1.14	0	11.42	7.4	6.57	20.54	34.51
7	Dibrugarh	9.31	2.97	15.34	27.62	6.42	0.64	0	7.06	2.89	2.33	15.34	20.56
8	Goalpara	7.95	3.41	12.35	23.71	0	0	0	0	7.95	3.41	12.35	23.71
9	Golaghat	11.24	7.98	13.23	32.45	0	0	0	0	11.24	7.98	13.23	32.45
10	Hailakandi	6.36	2.72	9.22	18.3	0	0	0	0	6.36	2.72	9.22	18.3
11	Jorhat	10.79	4.64	14.55	29.98	1.77	4.89	0	6.66	9.02	-0.25	14.55	23.32
12	Kamrup	15.79	7.68	19.73	43.2	9.29	0	0	9.29	6.5	7.68	19.73	33.91
13	Karimganj	10.4	4.9	13.13	28.43	0	0	0	0	10.4	4.9	13.13	28.43
14	Lakhimpur	9.86	3.45	11.48	24.79	0	0	0	0	9.86	3.45	11.48	24.79
15	Morigaon	4.51	3.79	11.37	19.67	4.51	0.38	0	4.89	0	3.41	11.37	14.78
16	Nagaon	20.76	9.76	25.87	56.39	12.72	1.22	0	13.94	8.04	8.54	25.87	42.45
17	Nalbari	7.3	3.61	10.58	21.49	3.9	0.23	0	4.13	3.4	3.38	10.58	17.36
18	Sivasagar	11.23	5.07	14.71	31.01	6.03	0.45		6.48	5.2	4.62	14.71	24.53
19	Sonitpur	16.07	6.57	21.46	44.1	0	0	0	0	16.07	6.57	21.46	44.1
20	Tinsukia	9.71	3.6	14.39	27.7	5.94	0.62	0	6.56	3.77	2.98	14.39	21.14
Total		223.9	104.14	298.19	626.23	73.87	11.99	7.13	92.99	150.03	92.15	291.06	533.24

Appendix VI
(Ref: Para 2.7.3)

Statement showing PRI wise year wise details of amounts drawn through self-cheque

Sl. No.	Name of PRI	Amount drawn through self cheque					₹ in lakh)
		2012-13	2013-14	2014-15	2015-16	2016-17	Total
1	Kamrup ZP	198.93	107.75	32.37	7.73	2.88	349.66
2	Rajajbazar AP	0	0	4.17	0.34	0	4.51
3	Salchapra AP	0	0	4.83	5.15	2.18	12.16
4	Borthal Thailoo GP	0	0	1.64	3.8	0.84	6.28
5	Dighli Lakhicherra GP	0	0	0.84	1.3	0	2.14
6	Bhangrapar GP	0	0	0.67	3.08	0	3.75
7	Kumarpara GP	0	0	0.05	1.88	0	1.93
8	Tingkhong AP	0	0	0	11.26	1.48	12.74
9	Lahowal AP	0	0	2.4	1.73	2.37	6.5
10	Dhaman GP	0	0	0.65	0.12	0	0.77
11	Rohmorla GP	0	0	0	0.14	0	0.14
12	Hiloidhari GP	0	0	0	0.11	0.16	0.27
13	Sivasagar ZP	111.93	214.57	0	0	0	326.5
14	Hollowphukan GP	0	0	0.24	0.42	0.07	0.73
15	Nimonagarh GP	0	0	0	0.12	0.57	0.69
16	Milon GP	0	0	0.77	5.67	0.83	7.27
17	Bharalipukhuri GP	0	0	0.25	3.25	0	3.5
18	Dhubri ZP	2.23	33.95	50.8	24.58	0.66	112.22
19	Jamadarhat AP	0	0	11.25	6.24	0	17.49
20	Golakganj AP	0	0	0	0	12.68	12.68
21	Tarangajhar GP	0	0	0	0.9	2.13	3.03
22	Chirakuti GP	0	0	0	5.06	0	5.06
	Total	313.09	356.27	110.93	82.88	26.85	890.02

Appendix-VII

(Para ref: Para 2.8.4, Table 2.10, Sl.no 2)

Details of material procured in lesser quantity and works executed less by five of the sampled PRIs

Material procured in less quantity					
Name of PRI	Estimated Quantity	Quantity procured	Less quantity procured	Rate (in ₹)	Value (4) × (5) (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)
Dhubri ZP	27.45 qntl.	18.15 qntl.	9.3 qntl.	6026.82	56049.43
Sivasagar ZP	32.89 qntl.	21.18 qntl.	11.17 qntl.	4761.37	53184.50
Salchapra AP	0.68 qntl.	0	0.68 qntl.	6767.66	4602.00
Tingkhong AP	11.44 qntl.	10.00 qntl.	1.44 qntl.	6902.86	9940.12
Hiloidhari GP	4.92 qntl.	4.00 qntl.	0.92 qntl.	7158.90	6587
	4.92 qntl.	2.40 qntl.	2.52 qntl.	7158.90	18040.43
Total					148402.67
Quantity of work executed less					
Salchapra AP	11.52 sq.m	0	11.52 sq.m	653.01	7522.67
	274.80 cum	145.20 cum	129.60 cum	105.25	13640.40
	18.39 sq.m.	0	18.39 sq.m.	653.01	12008.85
	9.855 sq.m.	0	9.855 sq.m.	405.53	3996.48
Tingkhong AP	142.32 cum	48.10 cum	94.22	345.61	32563.37
Hiloidhari GP	6.362 cum	3.36 cum	3.00 cum	5496.65	16489.95
	27 cum	0	27 cum	345.61	9331.47
	6.624 cum	4.950	1.674	5860.86	9811.08
	6.362	3.36	3.00	5496.65	16489.95
Total					121854.22
Grand Total					270256.90

Appendix-VIII
Para Ref. (Para 2.8.6)

Statement showing the PRI wise details of income generating and non-income generating schemes executed (₹ in lakh)							
Sl. No.	Name of PRI	Amount released	Amount utilised	Total no. of Schemes	No. of income generating Schemes	No. of non-income generating Schemes	Per cent of income generating schemes
Kamrup District							
1	Kamrup ZP	320.12	235.07	255	2	253	0.78
2	Bezera AP		16.2	8	0	8	0.00
3	Chayani Barduar AP		3.3	20	0	20	0.00
4	Bihdia Jajikona AP		22.73	13	0	13	0.00
5	Lachitgarh GP		12.68	10	0	10	0.00
6	Agdola GP		2.82	6	0	6	0.00
7	Kochpara GP		6.92	4	0	4	0.00
8	Barenti Maniari Parakuch		5.21	2	0	2	0.00
9	Haradutta		8.11	6	0	6	0.00
10	Karara		7.08	4	0	4	0.00
	Total		320.12	328	2	326	0.61
Cachar District							
11	Cachar ZP	326.03	291.02	174	0	174	0.00
12	Rajapara AP		3.65	5	1	4	20.00
13	Salchapra		8.68	4	2	2	50.00
14	Dighli Lakhicherra GP		4.68	3	1	2	33.33
15	Borthal Thailoo GP		6.28	3	0	3	0.00
16	Kumarpara GP		6.31	3	0	3	0.00
17	Bhangarpa GP		5.41	4	0	4	0.00
	Total		326.03	196	4	192	2.04
Nagaon District							
18	Nagaon ZP	426	334.33	354	29	325	8.19
19	Jugijan AP		16.33	7	2	5	28.57
20	Raha AP		19.79	2	2	0	100.00
21	Khagarijan AP		15.63	11	0	11	0.00
22	Pub Dhaniram Patahar GP		7.47	3	0	3	0.00
23	Ashinagar GP		6.86	3	0	3	0.00
24	Salmara GP		5.48	2	2	0	100.00
25	Pramila GP		7.91	2	1	1	50.00
26	Senchowra GP		6.13	3	0	3	0.00
27	Bebejia Dimow Bangthai GP		6.07	3	1	2	33.33
	Total		426	390	37	353	9.49
Sivasagar District							
28	Sivasagar ZP	200.66	117.69	220	8	212	3.64
29	Mahmora AP		32.95	5	1	4	20.00
30	Lakuwa AP		9.08	17	1	16	5.88
31	Bharalipukhuri GP		10.37	4	0	4	0.00

32	Nimonagarh GP		9.79	10	0	10	0.00
33	Hollowphukan GP		8.83	6	0	6	0.00
34	Milon GP		11.95	8	1	7	12.50
	Total		200.66	270	11	259	4.07
Dibrugarh District							
35	Dibrugarh ZP	270.01	168.3	154	4	150	2.60
36	Tingkhong AP		44.76	6	0	6	0.00
37	Lahowal AP		11.41	14	2	12	14.29
38	Rajgarh GP		14.51	3	0	3	0.00
39	Dhaman GP		9.7	3	0	3	0.00
40	Hiloidhari GP		11.95	4	0	4	0.00
41	Rahmoria GP		9.38	3	0	3	0.00
	Total		270.01	187	6	181	3.21
Dhubri District							
42	Dhubri ZP	383.09	317.11	196	2	194	1.02
43	Golokganj AP		26.55	5	0	5	0.00
44	Jamadarhat AP		13.63	7	0	7	0.00
45	Barundamga GP		9.08	8	0	8	0.00
46	Kachokhana GP		5.4	4	0	4	0.00
47	Chirakuti GP		5.07	4	0	4	0.00
48	Tarangjhar GP		6.25	4	0	4	0.00
	Total		383.09	228	2	226	0.88
	Grand Total	1925.91	1925.91	1599	62	1537	3.88

Appendix-IX
(Ref: para 3.1.5)

**Statement showing Contribution made by the States and Union Territories in
addition to GoI contribution towards IGNWPS**

Sl. No.	Name of the State/UTs	IGNWPS
States		(₹)
1.	Andhra Pradesh	1000
2.	Bihar	100
3.	Goa	1700
4.	Gujrat	450
5.	Haryana	900
6.	Himachal Pradesh	300
7.	J&K	200
8.	Jharkhand	300
9.	Karnataka	200
10.	Kerala	400
11.	Maharashtra	400
12.	Punjab	250
13.	Rajasthan	200
14.	Sikkim	400
15.	Tamil Nadu	700
16.	Telangana	1000
17.	Tripura	200
18.	Uttar Pradesh	300
19.	Uttarakhand	700
20.	West Bengal	300
Union Territories		
21.	A&N Island	1700
22.	Chandigarh	500
23.	D&N Haveli	700
24.	Daman & Diu	700
25.	NCT Delhi	1200
26.	Lakshadweep	1000
27.	Puducherry	1200

Appendix-X
(Ref: Para 3.1.9)

Statement showing list of death certificates having same serial numbers

Sl. No.	Name of beneficiary	Name of bread-winner	Date of death	Date of issue of death certificate	Serial No. of death certificate
1.	Rahiel Surin	Lt. Leobi Surin	07-07-2002	24-09-2002	0014385
2.	NirupamaTati	Lt. SubothTati	10-01-2002	24-09-2002	0014385
3.	Komoloni Kashop	Lt. Benade Das	10-05-2002	24-09-2002	0014385
4.	Promola Sangma	Lt. Recert Sangma	13-09-2002	24-09-2002	0014385
5.	Ambika Devi	Lt. Tilak Sangma	10-09-2002	24-09-2002	0014385
6.	Lecis Topno	Lt. Heren Topno	04-03-2002	24-09-2002	0014385
7.	Tagori Borah	Lt. Mohen Burah	01-04-2002	24-09-2002	0014385
8.	Saraswati Bora	Lt. Basanta Bora	07-08-2002	24-09-2002	0014385
9.	Promila Kaso	Lt. Ananoda Kaso	10-11-2006	24-09-2002	0014385
10.	Aruna Borah	Lt. Umakanta Borah	10-09-2002	24-09-2002	0014385
11.	Harumi Borah	Lt. Mumol Borah	01-01-2002	24-09-2002	0014385
12.	Pina Saikia	Lt. Jiten Saikia	20-05-2002	24-09-2002	0014385
13.	Humitra Borah	Lt. Akri Borah	10-06-2002	24-09-2002	0014385
14.	Nirce Borah	Lt. Honli Borah	08-09-2002	24-09-2002	0014385
15.	Puneswari Borah	Lt. Podma Borah	10-08-2002	24-09-2002	0014385
16.	Telaswari Borah	Lt. Umakanta Borah	05-06-2002	24-09-2002	0014385
17.	Sangkari Ghosh	Lt. Dilip Ghosh	10-06-2002	24-09-2002	0014385
18.	Maloti Tanti	Lt. Dulal Tanti	10-02-2002	24-09-2002	0014385
19.	KanchaSonari	Lt. Chandra Mohan Sonari	15-08-2002	24-09-2002	0014385
20.	Saraswati Das	Lt. Mintu Das	10-09-2002	24-09-2002	0014385

Appendix-XI
(Ref: Para 3.1.11)

Statement showing delay in release of NFBS fund to the beneficiaries

Name of District	Sl. No.	Name	Name of Block	Date of death of Bread-winner	Date of sanction	Delay in accordance with sanction to beneficiaries
Nagaon	1	Bina Devi Bhuyan	Kathiatoli	11-06-1997	7-09-2015	18 years 2 months
	2	Minati Bordoloi	West Kaliabor	09-02-1998	7-09-2015	17 years 6 months
	3	Amina Begum	Do	24-02-1998	7-09-2015	17 years 6 months
	4	Azifa Khatun	Rupahihat	25-11-2002	7-09-2015	12 years 9 months
	5	Alifjan Bibi	Binakandi	15-02-2003	7-09-2015	12 years 6 months
	6	Mossa Rahila Khatun	West Kaliabor	28-12-2003	20-12-2016	12 years 11 months
	7	Ranju Das	Kapili	06-03-2004	4-11-2015	11 years 7 months
	8	Jyoti Moni Bordoloi	Odali	11-03-2004	4-11-2015	11 years 7 months
	9	Lakhi Ghosh	Kaliabor	27-06-2004	7-09-2015	11 years 2 months
	10	Bagimai Boro	West Kaliabor	06-04-2005	20-12-2016	11 years 8 months
	11	Ayatun Neesa	Do	23-04-2005	7-09-2015	10 years 4 months
	12	Pinki Tanti	West Kaliabor	04-05-2006	20-12-2016	10 years 7 months
	13	Bina Laskar	Raha	29-03-2007	4-11-2015	8 years 7 months
	14	Malaya Bordoloi	Do	15-10-2007	4-11-2015	8 years
	15	Jahera Khatun	Rupahihat	01-01-2008	7-09-2015	7 years 8 months
	16	Kanika Saikia	Kakhiatoli	09-04-2008	7-09-2015	7 years 4 months
	17	Monowara Begum	Pakhimoria	26-05-2008	7-09-2015	7 years 3 months
	18	Smriti Rani Das	Lanka	11-03-2009	7-09-2015	6 years 5 months
	19	Umme Kulsum	West Kaliabor	05-04-2009	7-09-2015	6 years 5 months
	20	Mods Romesa Khatun	West Kaliabor	10-10-2009	7-09-2015	5 years 10 months
Karbi Anglong	21	Kare Taropi	Samelangso	10-05-1985	30-8-2013	28 years 3 months
	22	Promila Teronpi	Samelangso	10-05-1998	30-8-2013	15 years 3 months
	23	Kajor Terangpi	Samelangso	15-07-1998	30-8-2013	15 years 1 months
	24	Kare Teronpi	Samelangso	15-06-1999	30-8-2013	14 years 2 months
	25	Kache Timungpi	Samelangso	15-12-1999	30-8-2013	13 years 8 months
	26	Sangmir Killingpi	Samelangso	21-07-2002	30-8-2013	11 years 1 months
	27	Kache Killingpi	Samelangso	03-08-2002	30-8-2013	11 years
	28	Amphu Rongpipi	Samelangso	19-08-2003	30-8-2013	10 years
	29	Sika Killingpi	Samelangso	12-06-2004	30-8-2013	9 years 2 months
	30	Kareng Rongpipi	Samelangso	05-06-2007	30-8-2013	6 years 2 months
	31	Bakhanti Basumatary	Samelangso	10-6-2004	30-8-2013	9 Years 2 Months
	32	Mwlee Basumatary	Samelangso	20-2-2001	30-8-2013	12 Years 6 Months
	33	Kajok Engtipi	Samelangso	30-6-1999	30-8-2013	14 Years 2 Months
	34	Kave Beypi	Samelangso	16-4-2009	30-8-2013	4 Years 4 Months
	35	Donde Engtipi	Samelangso	19-4-2004	30-8-2013	9 Years 4 Months
	36	Amphu Rongpharpi	Samelangso	19-8-2003	30-8-2013	10 Years 0 Months
	37	Kadom Engtipi	Samelangso	6-4-2002	30-8-2013	11 Years 4 Months
	38	Kasang Singnarpi	Samelangso	15-6-2008	30-8-2013	5 Years 2 Months
	39	Kave Beypi	Samelangso	2-5-2005	30-8-2013	8 Years 3 Months
	40	Sika Kilingpi	Samelangso	12-6-2004	30-8-2013	9 Years 2 Months
	41	Hukuri Beipi	Samelangso	10-2-2000	30-8-2013	13 Years 6 Months
	42	Sira Beipi	Samelangso	10-8-2002	30-8-2013	11 Years 0 Months
	43	Rani Tokbipi	Samelangso	19-11-2009	30-8-2013	3 Years 9 Months
	44	Kare Teronpi	Samelangso	15-6-1999	30-8-2013	14 Years 2 Months
	45	Kajir Lekhthepi	Samelangso	16-5-2007	30-8-2013	6 Years 3 Months
	46	Amphu Rongpharpi	Samelangso	27-12-2008	30-8-2013	4 Years 8 Months
	47	Kache Kilingpi	Samelangso	3-8-2002	30-8-2013	11 Years 0 Months
	48	Kajok Tokbipi	Samelangso	16-3-2009	30-8-2013	4 Years 5 Months
	49	Kache Rongpipi	Samelangso	9-11-2007	30-8-2013	5 Years 9 Months
	50	Engle Terangpi	Samelangso	12-3-2009	30-8-2013	4 Years 5 Months
	51	Sampi Engtipi	Samelangso	29-12-2008	30-8-2013	4 Years 8 Months
	52	Len Tokbipi	Samelangso	1-3-2007	30-8-2013	6 Years 5 Months
	53	Basapi Ronghangpi	Samelangso	12-1-2007	30-8-2013	6 Years 7 Months
	54	Reena Terangpi	Samelangso	21-4-2009	30-8-2013	4 Years 4 Months
	55	Manai Teronpi	Samelangso	16-4-2007	30-8-2013	6 Years 4 Months
	56	Kache Teranpi	Samelangso	12-9-2005	30-8-2013	7 Years 11 Months
	57	Basapi Tissopi	Samelangso	20-3-2007	30-8-2013	6 Years 5 Months
	58	Kasang Teronpi	Samelangso	12-3-2007	30-8-2013	6 Years 5 Months
	59	Dimi Teronpi	Samelangso	12-3-2007	30-8-2013	6 Years 5 Months

	60	Chemar Englengi	Samelangso	24-7-1998	30-8-2013	15 Years 1 Months
	61	Kave Engtipi	Samelangso	21-4-2003	30-8-2013	10 Years 4 Months
	62	Kache Timungpi	Samelangso	15-12-1999	30-8-2013	13 Years 8 Months
Kamrup	63	Anima Kalita	Rangia	21/11/98	05.10.16	17 yrs 10 months
	64	Sajina Bibi	Chaygaon	20/10/09	16.09.16	6 yrs 11 months
	65	Alka Dekka	Rangia	27/04/11	05.10.16	6 yrs 4 months
	66	Sarla Das	Chayani Barduar	14/04.11	05.06.16	6 yrs
	67	Dipti Das	Chayani Barduar	13/08/09	05.06.16	7 yrs 9 months

Appendix-XII
(Ref: Para 3.4)

Statement showing settlement of lease resulting in loss of revenue (Amount in ₹)

Sl. No.	Year	Name of Hat/Bazar /Beel	Highest bid value	Name of the Highest bidder	settled bid value	Name of the bidder whose lower bid was accepted	Loss
2013-14							
1	2013-14	Ambagan bi weekly	12,14,412	Anil Roy	9,73,200	Gouranga Mallik	2,41,212
2	2013-14	Kandhulimari beel	7,01,100	Mostak Ahmed	1,43,600	Md. Mahiuddin	5,57,500
3	2013-14	Chapanala weekly	1,62,699	Amarjyoti Gogoi	1,20,000	Tutumonin Dey	42,699
4	2013-14	Nakhuti weekly	3,85,212	Md. Habibur Rehman	2,29,476	Md. A. Shahid	1,55,736
Total							9,97,147.00
2014-15							
5	2014-15	Nanoi Bi-Weekly	1,22,600	Dhaneshwar Bora	1,12,560	Kamal Mudoi	10,040
6	2014-15	Singia Bi Weekly	9,66,012	Md. R. Ullah	5,04,012	Kamal Uddin	4,62,000
7	2014-15	Nokhuti Weekly Bazar	3,42,024	Md. A Ahmed	2,77,356	A. Swahid	64,668
8	2014-15	Dangori Beel	1,92,000	Pooja Hira	1,53,003	Rabin Hira	38,997
9	2014-15	Kandhulimari Beel	51,00,000	Md. Mustak Ahmed	1,00,100	Mahiuddin	49,99,900
Total							55,75,605
2015-16							
10	2015-16	Barma Bi weekly	3,61,212	A shahid	1,20,012	Jainal Abdin	2,41,200
11	2015-16	Sutirpar Bi weekly	3,68,051	Md. Ismat Ali	1,01,100	Ainul Haque	2,66,951
12	2015-16	Jakhalabandha Dewboria	6,40,060	Ranjit Pradhan	4,81,200	Nandalal Chouhan	1,58,860
13	2015-16	Rangaloo Bi Weekly	2,52,012	Md. Samshe Jahan Saikia	2,05,200	Nurul Islam	46,812
14	2015-16	Borhatimura Saruhatimura Sapekhaity Beel	5,01,151	Dulu Hira	3,85,000	Fanku Sing Hira	1,16,151
15	2015-16	Kandhulimari Beel	29,00,720	Md. Afzalur Rehman	2,22,200	Mustak Ahmed	26,78,520
16	2015-16	Uluwani Weekly	1,21,164	Jogen Bora	1,08,000	Dhan Das	13,164
Total							35,21,658
Grand Total							1,00,94,410

Appendix – XIII

(Ref: Para No 5.1.2 & 5.6.2)

Conditions for drawal of Performance Grant under 13th & 14th FC by a State

(a) **13th FC** - For the years 2011-12, 2012-13, 2013-14 and 2014-15, a State Government will be eligible to draw down its share of the general performance grant shown in Annex 10.15b only if it complies with the following nine conditions. These conditions must be met by the end of a fiscal year (31 March) for the state to be eligible to draw down its performance grant for the succeeding fiscal year.

- (i) The State Government must put in place a supplement to the budget documents for local bodies (separately for PRIs and ULBs) furnishing the details (other than those relating to Finance Accounts) indicated in Para 10.110. They should require the PRIs to maintain accounts as specified in paras 10.111 and 10.112. They should also require urban local bodies to maintain accounts as provided in Para 10.116. To demonstrate compliance with this condition, a State Government should: (a) submit the relevant supplement to the budget documents and (b) certify that the accounting systems as recommended have been introduced in all rural and urban local bodies.
- (ii) The State Government must put in place an audit system for all local bodies (all categories in Para 10.121 above). The C&AG must be given TG&S over the audit of all the local bodies in a state at every tier/category and his Annual Technical Inspection Report as well as the Annual Report of the Director of Local Fund Audit must be placed before the state legislature. Certification from the C&AG will demonstrate compliance with this condition.
- (iii) The State Government must put in place a system of independent local body ombudsmen who will look into complaints of corruption and maladministration against the functionaries of local bodies, both elected members and officials, and recommend suitable action. This system should be made applicable to all elected functionaries and officials in all municipal corporations, municipalities and Zilla Parishads at least. The passage of relevant legislation and its notification will demonstrate compliance with this condition. In the event that all or a class of the functionaries mentioned above fall under the jurisdiction of the Lok Ayukta of the state, we leave it to the state to decide whether to continue with these arrangements or to shift the functionaries to the jurisdiction of the ombudsman. Self-certification by State Government will demonstrate compliance with this condition.
- (iv) The State Government must put in place a system to electronically transfer local body grants provided by this Commission to the respective local bodies within five days of their receipt from the Central Government. Wherever this is not possible due to lack of easily accessible banking infrastructure, the State Governments must put in place alternative channels of transmission such that funds are transferred within ten days of their receipt. Self-certification by the State Governments with a description of the arrangements in place will demonstrate compliance with this condition.
- (v) The State Government must prescribe through an Act the qualifications of persons eligible for appointment as members of the SFC consistent with Article 243I (2) of the Constitution. The passage of relevant legislation and its notification will demonstrate compliance with this condition.

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- (vi) All local bodies should be fully enabled to levy property tax (including tax for all types of residential and commercial properties) and any hindrances in this regard must be removed. Self-certification by the State Government will demonstrate compliance with this condition.
 - (vii) State Governments must put in place a state level Property Tax Board, which will assist all municipalities and municipal corporations in the state to put in place an independent and transparent procedure for assessing property tax. The Board (a) shall, or cause to, enumerate all properties within the jurisdiction of the municipalities and corporations; (b) shall review the present property tax system and make suggestions for a suitable basis for assessment and valuation of properties; and (c) shall make recommendations on modalities for periodic revisions. The findings, suggestions and recommendations of the board will be communicated to the respective urban local bodies for necessary action. The exact model to be adopted is left to the respective state. The board should be staffed and equipped in such a manner as to be able to make recommendations relating to at least 25 *per cent* of the aggregate number of estimated properties across all municipal corporations and municipalities in the state by 31 March 2015. The board should prepare a work plan indicating how it proposes to achieve this coverage target and the human and financial resources it proposes to deploy. Passage of the relevant legislation or issue of the necessary executive instructions by the State Government for creation of the Property Tax Board as well as publication of the work plan by the Board in the State Government gazette will demonstrate compliance with this condition.
 - (viii) Lack of resources often results in local bodies diluting the quality of services provided by them. State Governments must gradually put in place standards for delivery of all essential services provided by local bodies. For a start, State Governments must notify or cause all the municipal corporations and municipalities to notify by the end of a fiscal year (31 March) the service standards for four service sectors-water supply, sewerage, storm water drainage, and solid waste management proposed to be achieved by them by the end of succeeding fiscal year. This could be in the form of a declaration of a minimum level of service for the indicators mentioned against each of these four service sectors in the Handbook on Service level Benchmarks published by the Ministry of Urban Development. For example a State Government may notify before 31 March 2011 that by 31 March 2012, all municipalities and municipal corporations in the state will provide a specified minimum level of service for each of the indicators for the four service sectors of water supply, sewerage, storm water drainage and solid waste management. These levels may be different for different municipalities. We envisage such a commitment to be achieved through a consultative process with the local bodies. Such a notification will be published in the State Government gazette and the fact of publication will demonstrate compliance with this condition.
 - (ix) All municipal corporations with a population of more than 1 million (2001 census) must put in place a fire hazard response and mitigation plan for their respective jurisdictions. Publication of these plans in the respective State Government gazettes will demonstrate compliance with this condition.
- (b) **14th FC** - the FFC has recommended that detailed procedure and the operational criteria, including quantum of incentives to be given, for disbursement of performance grants to Gram Panchayats and Municipalities will be decided by the State Governments concerned, subject to the eligibility conditions as described below:
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- (i) The Municipalities will have to submit audited accounts that relate to year not earlier than two years preceding the year in which the Municipality seeks to claim the performance grant.
- (ii) The Municipality will have to show an increase in its own revenues over the preceding year as reflected in the audited accounts. The improvement in revenues will be determined on the basis of these audited accounts and on no their basis. For computing the increase in own revenues in a particular year, the proceeds from octroi and entry tax must be excluded.
- (iii) The Municipality must measure and publish the Service Level Bench Marks relating to basic urban services each year for the period of the award and make it publically available. The Service Level Bench Mark of the Ministry or Urban Development may be used for this purpose.

Appendix – XIV
(Ref: Para No. 5.8.2)

Details of expenditure incurred in Database Management

(in ₹)

Name of Unit	Amount Sanctioned for database	Expenditure incurred on database	Whether functional or not functional
Dhubri MB	1300000	1300000	Yes
Gouripur TC	333400	0	
Bilashipara TC	333400	250000	No
Barpeta Road MB	1301367	400000	No
Howli TC	333400	0	
Sarthebari TC	333400	0	
Hailakandi MB	833400	833400	Yes
Lala TC	333400	0	
Jorhat MB	2500000	2500000	Yes
Moriani TC	333400	0	
Teok TC	333400	0	
Bongaigaon MB	833400	500000	No
Abhayapuri TC	333400	0	
Tezpur MB	1500000	500000	No
Biswanath Chariali MB	833400	500000	No
Gohpur TC	333400	333000	Yes
Hojai MB	833400	833400	Yes
Lumding MB	833400	833400	No
Kampur TC	333400	0	
Dabaka TC	333400	0	
Dibrugarh MB	1300000	1300000	Yes
Naharkatia TC	333400	333400	Yes
Total	16069167		

**Appendix-XV
(Ref: Para 6.4)**

List of works done departmentally without deducting the contractor's profit element

(₹ in lakh)

Sl. No.	Name of the works	Estimated amount	Expenditure incurred	Cost of work, if done departmentally ⁶⁴	Avoidable extra expenditure (3)-(5)
(1)	(2)	(3)	(4)	(5)	(6)
1	Const. of brick masonry drain along the western side of weekly market.	2.42	2.41	2.20	0.22
2	Const. of brick masonry drain with RCC cover slab along the northern side NH-52 towards the river Godhajuli at Ward-5	6.64	6.54	6.04	0.60
3	Const. of brick masonry drain along the RJPA road last portion ward-6	4.50	4.45	4.09	0.41
4	Const. of brick masonry drain with RCC slab along the northern side of Sankar Mandir road at ward no-7	8.34	8.29	7.58	0.76
5	Const. of brick masonry drain along the southern side of Sankar Mandir at ward no-8	14.45	14.43	13.14	1.31
6	Const. of brick masonry drain along the western side of LGB road towards river Dherai at ward-10	7.50	7.50	6.82	0.68
7	Const. of RCC Box Culvert at tamuli road at ward no-8	2.12	2.12	1.93	0.19
8	Const. of brick masonry drain with RCC slab along the western side of khageswar Talukdar road ward no-1	7.68	7.68	6.98	0.70
9	Const. of brick masonry drain with RCC cover slab at ward no-6 RJPA road east side	12.00	12.00	10.91	1.09
10	Const. of brick masonry drain with RCC culvert along the eastern side of Tamuli road from Sankar mandir to Lerela kachari at ward -8	8.42	8.42	7.65	0.77
11	Const. of brick masonry drain with RCC culvert along the northern side of Lachit Borphukon road at ward-8	10.89	10.89	9.90	0.99
12	Const. of brick masonry drain with RCC culvert along the eastern side of Netaji road (Lachit Borphukon road) upto RCC culvert at ward-8	5.25	5.25	4.77	0.48
13	Const. of RCC culvert at Khageswar Talukdar Road at ward no-10.	1.38	1.38	1.25	0.13

⁶⁴ As work was done departmentally, element of contractor's profit was to be deducted from the estimate. Thus, cost of work done should be = Estimated amount - (Estimated amount × 10/110)

14	Const. of brick masonry drain with RCC culvert along the Batashipur road by lane-III towards the west ward-2	4.46	4.46	4.05	0.41
15	Const. of brick masonry drain with RCC culvert along the western side of PNGB road ward-no2	4.31	4.31	3.92	0.39
16	Const. of brick masonry drain with cover slab along the western side of LOKD road ward no-7	6.50	6.50	5.91	0.59
17	Const. of brick masonry drain with partly slab along the southern side of Swahid Park at Hari mandir Road ward-7	3.74	3.74	3.40	0.34
18	Const. of brick masonry drain with partly slab along the western side of Bhupen Hazarika road ward-5	10.80	10.80	9.82	0.98
19	Const. of brick masonry drain along the western side of Hasiram Das Road at ward-10	4.60	4.60	4.18	0.42
	Total	126.00	125.77	114.55	11.45

GLOSSARY OF ABBREVIATIONS

Sl. No.	Abbreviation	Description
1	3Fs	Funds, Functions and Functionaries
2	AAP	Annual Action Plan
3	ACA	Additional Central Assistance
4	ACS	Assam Civil Service
5	ADCs	Autonomous District Councils
6	ADPC	Additional District Programme Co-ordinator
7	AE	Administrative Expenses
8	AFR	Assam Financial Rules
9	AM	Assam Municipal
10	AMA	Assam Municipal Accounts
11	AMRUT	Atal Mission for Rejuvenation and Urban Transformation
12	AP	Anchalik Panchayat
13	APO	Additional Programme Officer
14	APWD	Assam Public Works Department
15	AREG	Assam Rural Employment Guarantee
16	ASFC	Assam State Finance Commission
17	ATIR	Annual Technical Inspection Report
18	BDO	Block Development Officer
19	BRGF	Backward Regions Grant Fund
20	CAG	Comptroller and Auditor General
21	CEO	Chief Executive Officer
22	CFC	Central Finance Commission
23	CoLFA	Committee on Local Fund Accounts
24	CPWD	Central Public Works Department
25	CSS	Centrally Sponsored Schemes
26	DALF	Director of Audit, Local Fund
27	DDO	Drawing and Disbursing Officer
28	DLMC	District Level Monitoring Committee
29	DMA	Director, Municipal Administration
30	DPC	District Planning Committee
31	DRDA	District Rural Development Authority
32	EA	Economic Affairs
33	EO	Executive Officer
34	FD	Fixed Deposit
35	GBG	General Basic Grant
36	GDD	Guwahati Development Department
37	GMC	Guwahati Municipal Corporation
38	GoA	Government of Assam
39	GoI	Government of India
40	GP	Gaon Panchayat
41	GPG	General Performance Grant
42	HLMC	High Level Monitoring Committee
43	HTW	Hand Tube Well
44	IAS	Indian Administrative Service
45	IEC	Information, Education and Communication
46	IGNDPS	Indira Gandhi National Disability Pension Scheme
47	IGNOAPS	Indira Gandhi National Old Age Pension Scheme
48	IRs	Inspection Reports

49	JE	Junior Engineer
50	LBs	Local Bodies
51	LSG	Local Self Government
52	LSGIMC	Local Self Government Institute Monitoring Committee
53	LSG	Local Self Government
54	MA	Mobilisation Advance
55	MAS	Model Accounting System
56	MB	Municipal Board
57	MC	Municipal Corporation
58	MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
59	MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
60	MoRD	Ministry of Rural Development
61	MoUD	Ministry of Urban Development
62	MPC	Metropolitan Planning Committee
63	NFBS	National Family Benefit Scheme
64	NGOs	Non-Government Organisations
65	NIT	Notice Inviting Tender
66	NMAM	National Municipal Accounting Manual
67	NRLM	National Rural Livelihood Mission
68	NSAP	National Social Assistance Programme
69	P&RD	Panchayat and Rural Development
70	PO	Programme Officer
71	PPSWOR	Probability Proportional to Size Without Replacement
72	PRDD	Panchayat and Rural Development Department
73	PRI	Panchayati Raj Institution
74	PTB	Property Tax Board
75	PVC	Property Valuation Cell
76	SA	Social Audit
77	SAU	Social Audit Unit
78	SFC	State Finance Commission
79	SIRD	State Institute of Rural Development
80	SLB	Service Level Benchmarking
81	SOR	Schedule of Rates
82	SRSWOR	Simple Random Sampling Without Replacement
83	SSS	State Sponsored Schemes
84	SWD	Storm Water Drainage
85	SWM	Solid Waste Management
86	T&CP	Town & Country Planning
87	TC	Town Committee
88	TGS	Technical Guidance and Support
89	UC	Utilisation Certificate
90	UDD	Urban Development Department
91	UIDSSMT	Urban Infrastructure Development Scheme for Small and Medium Towns
92	ULBs	Urban Local Bodies
93	VAT	Value Added Tax
94	ZP	Zilla Parishad